

VILLAGE OF COLD SPRING

85 MAIN STREET COLD SPRING, NEW YORK 10516

TEL. 845-265-3611 MAYOR@COLDSPRINGNY.GOV

MEMORANDUM

Date: July 24, 2025

To: Joan Casazza

From: Kelly Pologe

RE: Village of Cold Spring

Enclosed please find a copy of the audit of the Village of Cold Spring Justice Court records for the fiscal year ending May 31, 2024. Also attached is Resolution 27-2025 accepting the results of the audit by the Village of Cold Spring Board of Trustees.

Please feel free to contact me with any questions.

Sincerely,

Kelly Pologe, Deputy Clerk

Name of Municipality:	VILLAGE OF COLD SPRING JUSTICE COURT			
		1		
MONTH REVIEWED:	06/01/23	through	05/31/24	
ŗ				
NAME(S) OF JUSTICE:	THOMAS J. COSTE	LLO		
Γ				
REVIEW PERFORMED BY:	Laura Box	D D	ATE 7/11/25	
-				

		<u>x es</u>	<u>No</u>
Cas	h Receipts Book	_	
	Are pre-numbered receipt forms issued for all collections?		
>	Are duplicate receipts kept for court records?		
>	Are receipts recorded up-to-date?		
	Last Recorded Receipt: Number Date Amount Date 193.00		
>	Is the receipt book maintained in a manner to identify date received, payer, and the amount of fines, fees, bail and other categories of collection?		
>	Are deposits identified?		
>	Are duplicate deposit slips kept for court records?		
>	Do deposit amounts agree with cash receipt amounts?		
>	Are deposits made within 72 hours of collection (exclusive of Sundays and holidays)?		
>	Are deposits recorded up-to-date?		
	Last Recorded Deposit: Date 5130121 Amount 375.00		
>	Is the receipt book totaled and summarized at the end of each month?		
	Last Month Totaled and Summarized: 5130/24:4,294.0	Ó	
Cas	sh Disbursements Book		
>	Are pre-numbered checks used for all disbursements besides petty cash?		
>	Are all checks signed by the justice?		
>	Are canceled checks (or check images) returned with bank statements		

			Yes	<u>No</u>
	and kept for court records?			
>	Are checks recorded up-to-o	late?	00/	
	Last Recorded Check:	Number 10.71 Date 51x0/x4 Amount #6.00		
Bar	k Reconciliations			
•	Are bank accounts reconcreceived?	iled promptly after bank statements are		
	Last Bank Reconciliation fo	r Each Bank Account:	<u>u</u>	
	Date Performed 7/10/24	Month Ending 5 2024		
<u>Ad</u>	ditional Supporting Records	<u>.</u>		
>	Is a list of bail maintained?			
•	Is a record of uncollected in	stallment payments maintained? λ		
<u>Do</u>	ckets and Case Files			
>	•	tained for various classifications of cases, , Criminal, Civil and Small Claims?		
>	alphabetical list of cases w will assist in locating case date. If computerized, the	for all cases? If manual, an index is an ith case numbers as a cross-reference. This is since case files are filed by disposition index is maintained in the system and can name, ticket number or address.		
•	Do dockets for disposed ca	ses appear to be complete?		
•	Do dockets for disposed ca	ses agree with amounts reported?	<u> </u>	

		<u>Yes</u>	<u>No</u>
as	h Book Reconciliation		
•	Is the cashbook reconciled to the adjusted bank balances at the end of each month?		
>	Does the cashbook total agree with bank reconciliation and supporting information?	9	
	Last Cash Book Reconciliation:		
	Date Performed 7/10/24 Month Ending Hay 2024		
₹ep	orts to Division of Criminal Justice Services		
•	Are reports made timely to the Division of Criminal Justice Services?		
-	Has the court received any notices regarding late reporting?		
	If yes, why were reports late and what corrective steps were taken?		
Rej	ports to Justice Court Fund		
>	Are monthly reports made timely to the Justice Court Fund?		
>	Do reported amounts agree with docket dispositions and case files?		
>	Do amounts agree with cash receipt and disbursement books?		
	Last Report Submitted: Month Ending 5 12024 Date 617124 Amount #13,583.00		
>	Has the court received any notices regarding late reporting?		<u>u</u>
	If yes, why were reports late and what corrective steps were taken?		

Reporting to Department of Motor Vehicles - TSLED Program		
1 1 (1) - 10	_	
► Are reports from TSLED to the court maintained and utilized? **Last TSLED Report Available: Date	9	
► How many cases are shown as pending in the last TSLED report?		
→ Is the number of pending cases reasonable?		
→ How many cases are shown pending for over 90 days?		
Ven organizet, as always!		

Name of Municipality:	VILLAGE OF COLD SPRING JUSTICE COURT					
Month Reviewed:	06/01/23	through	05/31/24			
Name(s) of justice:	THOMAS J. COSTE	ELLO				
Review Performed By:	114.000 10	ands 1	DATE 7/11/2			
REVIEW I ERFORMED DT.	Tweep W	000/5	DATE 7/11/25			

		Yes	<u>No</u>
Cas	h Receipts Book		
>	Are pre-numbered receipt forms issued for all collections?		
•	Are duplicate receipts kept for court records?		
>	Are receipts recorded up-to-date?		
	Last Recorded Receipt: Number Date Amount Date Amount		
>	Is the receipt book maintained in a manner to identify date received, payer, and the amount of fines, fees, bail and other categories of collection?	de de	
>	Are deposits identified?		
>	Are duplicate deposit slips kept for court records?	CD/	
>	Do deposit amounts agree with cash receipt amounts?	₩ /	
>	Are deposits made within 72 hours of collection (exclusive of Sundays and holidays)?	M	
•	Are deposits recorded up-to-date?		
	Last Recorded Deposit: Date 430/2024 Amount 3/30/2024		
>	Is the receipt book totaled and summarized at the end of each month?		
	Last Month Totaled and Summarized: 199 16294.		
Cas	h Disbursements Book	,	
>	Are pre-numbered checks used for all disbursements besides petty cash?	V	
>	Are all checks signed by the justice?		
•	Are canceled checks (or check images) returned with bank statements	N .	

					Yes	<u>No</u>
	and kept for court records?				a.	
>	Are checks recorded up-to-day	te?				
	Last Recorded Check:	Number Date Amount	9/20/20 \$120/20 \$6.00	24		
<u>Bar</u>	k Reconciliations					
>	Are bank accounts reconcile received?	ed promptly	after bank stateme	nts are	M	
	Last Bank Reconciliation for I Date Performed 11024 Mo	Each Bank Aconth Ending	5/2024			
Ado	litional Supporting Records				_	
>	Is a list of bail maintained?				N. C.	
>	Is a record of uncollected inst	allment paym	ents maintained?	NA	0	
Dog	kets and Case Files					
>	Are separate dockets maintai such as Vehicle and Traffic, C			•		
•	Are case files maintained for alphabetical list of cases with will assist in locating cases date. If computerized, the incomputerized at any time by na	case number since case fil dex is mainta	s as a cross-references are filed by dispined in the system a	ce. This position		
•	Do dockets for disposed cases	s appear to be	complete?			
•	Do dockets for disposed cases	s agree with a	mounts reported?		M	

as	h Book Reconciliation	,	
•	Is the cashbook reconciled to the adjusted bank balances at the end of each month?	V	
•	Does the cashbook total agree with bank reconciliation and supporting information?		
	Last Cash Book Reconciliation:		
	Date Performed Month Ending Date Performed 5 2012024	•	
ep	orts to Division of Criminal Justice Services	<u>,</u>	
-	Are reports made timely to the Division of Criminal Justice Services?	VZ	
•	Has the court received any notices regarding late reporting?		V
	If yes, why were reports late and what corrective steps were taken?		
	If yes, why were reports late and what corrective steps were taken?		
	If yes, why were reports late and what corrective steps were taken?		
<u>kep</u>	If yes, why were reports late and what corrective steps were taken? orts to Justice Court Fund		
<u>}</u>			
<u>tep</u>	orts to Justice Court Fund		_
<u> </u>	orts to Justice Court Fund Are monthly reports made timely to the Justice Court Fund?		
} •	orts to Justice Court Fund Are monthly reports made timely to the Justice Court Fund? Do reported amounts agree with docket dispositions and case files?	_	
ep •	orts to Justice Court Fund Are monthly reports made timely to the Justice Court Fund? Do reported amounts agree with docket dispositions and case files? Do amounts agree with cash receipt and disbursement books? Last Report Submitted: Month Ending Date	_	

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MEMORANDUM

Date: July 24, 2025

To: Joan Casazza

From: Kelly Pologe

RE: Village of Cold Spring

Enclosed please find a copy of the audit of the Village of Cold Spring Justice Court records for the fiscal year ending May 31, 2025. Also attached is Resolution 28-2025 accepting the results of the audit by the Village of Cold Spring Board of Trustees.

Please feel free to contact me with any questions.

Sincerely,

Kelly Pologe, Deputy Clerk

Name of Municipality:	VILLAGE OF COLD SPRING JUSTICE COURT						
MONTH REVIEWED:	06/01/24	through	05	/31/25			
Name(s) of justice:	HON. THOMAS J.	COSTELLO					
			1100				
REVIEW PERFORMED BY:	Lova Bor	i D	ATE	7/11/25			

		<u>Yes</u>	<u>No</u>
Ca	sh Receipts Book		
>	Are pre-numbered receipt forms issued for all collections?	9	
>	Are duplicate receipts kept for court records?		
>	Are receipts recorded up-to-date?		
	Last Recorded Receipt: Number Date Amount Last Recorded Receipt: Number Date Date Amount Date Date		
>	Is the receipt book maintained in a manner to identify date received, payer, and the amount of fines, fees, bail and other categories of collection?		
>	Are deposits identified?		
>	Are duplicate deposit slips kept for court records?	3	
>	Do deposit amounts agree with cash receipt amounts?		
>	Are deposits made within 72 hours of collection (exclusive of Sundays and holidays)?		
>	Are deposits recorded up-to-date?		
	Last Recorded Deposit: Date 5130125 Amount 6280 #35	5.00	
>	Is the receipt book totaled and summarized at the end of each month?	9	
	Last Month Totaled and Summarized: #3740		
Cas	sh Disbursements Book		
>	Are pre-numbered checks used for all disbursements besides petty cash?		
>	Are all checks signed by the justice?		
>	Are canceled checks (or check images) returned with bank statements	B	П

				<u>Y</u>	<u>(es</u>	No
	and kept for court records?					
>	Are checks recorded up-to-o	late?		I	9	
	Last Recorded Check:	Number _ Date _ Amount _	1083 517125 435, 700,	75T		
Bai	1k Reconciliations					
>	Are bank accounts reconc received?	iled promptly afte	r bank statemen	ts are		
	Last Bank Reconciliation for Date Performed 610125					
Ado	ditional Supporting Records					
>	Is a list of bail maintained?			Į.	9	
>	Is a record of uncollected in	stallment payments	maintained?	JA [
Dog	ekets and Case Files					
>	Are separate dockets maint such as Vehicle and Traffic,			cases, [
>	Are case files maintained for all cases? If manual, an index is an alphabetical list of cases with case numbers as a cross-reference. This will assist in locating cases since case files are filed by disposition date. If computerized, the index is maintained in the system and can be accessed at any time by name, ticket number or address.		. This esition	3		
>	Do dockets for disposed cas	es appear to be com	plete?	[3	
>	Do dockets for disposed cas-	es agree with amour	nts reported?		<u> </u>	

		<u>Yes</u>	<u>No</u>
as	sh Book Reconciliation		
•	Is the cashbook reconciled to the adjusted bank balances at the end of each month?		
•	Does the cashbook total agree with bank reconciliation and supporting information?	a	
	Last Cash Book Reconciliation:		
	Date Performed Month Ending May Low		
ep	orts to Division of Criminal Justice Services		
•	Are reports made timely to the Division of Criminal Justice Services?		
	Has the court received any notices regarding late reporting?		9
	If yes, why were reports late and what corrective steps were taken?		
ep	orts to Justice Court Fund		
	Are monthly reports made timely to the Justice Court Fund?	9	
	Do reported amounts agree with docket dispositions and case files?	d	
	Do amounts agree with cash receipt and disbursement books?		
	Last Report Submitted: Month Ending May 2025 Date 619125 Amount \$29,005.75		
	Has the court received any notices regarding late reporting?		9
	If yes, why ware reports late and what are d'all a la contract la		
	If yes, why were reports late and what corrective steps were taken?		

	Yes	No
Reporting to Department of Motor Vehicles - TSLED Program	 !	
Are reports from TSLED to the court maintained and utilized' Last TSLED Report Available: Date		
Note: Courts can access reports on-line from TSLED at any t	time.	
► How many cases are shown as pending in the last TSLED rep	ort?	
→ Is the number of pending cases reasonable?	9	
→ How many cases are shown pending for over 90 days?	<u>) (1</u>	
→ What actions have been taken to dispose of these cases?		
Suspend license for those elig	.ble	
Overall Evaluation		
Very organized, as always!		
		

Name of Municipality:	VILLAGE OF COLD SPRING JUSTICE COURT			
Month Reviewed:	06/01/24	through	05/31/25	
Name(s) of justice:	HON. THOMAS J.	COSTELLO		
Review Performed By:	Tweep Wood)	ATE 7/11/2025	

		<u>Yes</u>	<u>No</u>
<u>C</u> a	sh Receipts Book		
>	Are pre-numbered receipt forms issued for all collections?		
>	Are duplicate receipts kept for court records?	∇	
>	Are receipts recorded up-to-date?		
	Last Recorded Receipt: Number 677264 Date 513012025 Amount \$140.00		
>	Is the receipt book maintained in a manner to identify date received, payer, and the amount of fines, fees, bail and other categories of collection?		
>	Are deposits identified?		
>	Are duplicate deposit slips kept for court records?		
•	Do deposit amounts agree with cash receipt amounts?	D	
>	Are deposits made within 72 hours of collection (exclusive of Sundays and holidays)?		
>	Are deposits recorded up-to-date?		
	Last Recorded Deposit: Date 5/30/2025 Amount \$2,390\$3	5D	
>	Is the receipt book totaled and summarized at the end of each month?		
	Last Month Totaled and Summarized: 43790		
Cas	sh Disbursements Book		
>	Are pre-numbered checks used for all disbursements besides petty cash?		
>	Are all checks signed by the justice?	M	
>	Are canceled checks (or check images) returned with bank statements		П

			<u>Y es</u>	<u>No</u>
	and kept for court records?			
•	Are checks recorded up-to-	date? 1083	1	
	Last Recorded Check:	Number Date Amount 517125	- 15	
Bar	nk Reconciliations	371		
>	Are bank accounts reconcreceived?	iled promptly after bank statemen	ts are	
	Last Bank Reconciliation fo	r Each Bank Account: Aonth Ending <u>5 2</u> 025		
Ade	ditional Supporting Records	:		
>	Is a list of bail maintained?			
>	Is a record of uncollected in	stallment payments maintained?		
Doc	kets and Case Files			
>	Are separate dockets mainta such as Vehicle and Traffic,	ained for various classifications of c Criminal, Civil and Small Claims?	cases,	
•	alphabetical list of cases wit will assist in locating cases date. If computerized, the in	for all cases? If manual, an index h case numbers as a cross-reference. since case files are filed by disposadex is maintained in the system and ame, ticket number or address.	This sition	
>	Do dockets for disposed case	es appear to be complete?		
>	Do dockets for disposed case	es agree with amounts reported?	lacksquare	

Sook Reconciliation the cashbook reconciled to the adjusted bank balances at the end of each month? oes the cashbook total agree with bank reconciliation and supporting information? ast Cash Book Reconciliation:		
oes the cashbook total agree with bank reconciliation and supporting information? ast Cash Book Reconciliation:		
supporting information? ast Cash Book Reconciliation:	02	П
		П
سرد. دا برار ا		
Date Performed 6/10/2015 Month Ending 7/12015	•	
s to Division of Criminal Justice Services		
re reports made timely to the Division of Criminal Justice Services?	4	
as the court received any notices regarding late reporting?		1
yes, why were reports late and what corrective steps were taken?		
s to Justice Court Fund		
e monthly reports made timely to the Justice Court Fund?	No.	
reported amounts agree with docket dispositions and case files?		
amounts agree with cash receipt and disbursement books?		
St Report Submitted: Month Ending 5/2025 Date 6/9/2025 Amount \$29.005.75		
s the court received any notices regarding late reporting?		V
yes, why were reports late and what corrective steps were taken?		₩.

		Yes	No
<u>Re</u>	porting to Department of Motor Vehicles - TSLED Program		
>	Are reports from TSLED to the court maintained and utilized? Last TSLED Report Available: Date 5/2/25		
	Note: Courts can access reports on-line from TSLED at any time.		
>	How many cases are shown as pending in the last TSLED report?		
	→ Is the number of pending cases reasonable?	M	
	→ How many cases are shown pending for over 90 days? 4+39		
	What actions have been taken to dispose of these cases? Suspanse of long for failur to a	ppen.	
<u>Ov</u>	erall Evaluation		