TOWN OF PLATTSBURGH, NEW YORK

Town Clerk

Statement of Cash Receipts and Disbursements, and Independent Accountants' Report on Applying Agreed-Upon Procedures Report

December 31, 2025

TOWN OF PLATTSBURGH, NEW YORK

Town Clerk

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TOWN OF PLATTSBURGH, NEW YORK
Town Clerk
Statement of Cash Receipts and Disbursements
Year ended December 31, 2025

Cash balance - beginning	$ 11,542
Receipts:	
January	25,539
February	26,893
March	22,374
April	24,543
May	79,756
June	25,936
July	15,264
August	19,293
September	25,700
October	21,517
November	14,159
December	20,900
Total receipts	321,874
Disbursements	318,506
Cash balance - ending	$ 14,910

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Town Board and Supervisor
Town of Plattsburgh, New York

We have performed the procedures enumerated below on evaluating the accounting practices of the Town of Plattsburgh Town Clerk's (the Town Clerk) activities for the year ended December 31, 2025. The Town Clerk's management is responsible for the accounting practices of the Town Clerk.

The Town of Plattsburgh, New York (the Town) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose on evaluating the accounting practices of the Town Clerk. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Procedure No. 1:

Verify and recalculate bank reconciliations as of December 31, 2025.

Procedure No. 2:

Agree total receipts to total bank deposits and documentation in Town Board Minutes.

Procedure No. 3:

Compare total receipts and disbursements with the year-end report from the Town's software for reasonableness.

Procedure No. 4:

Perform analytical procedures for the licenses and fees offered by the Town Clerk.

Procedure No. 5:

Prepare the statement of cash receipts and disbursements as of and for the year ended December 31, 2025.

During the course of performing procedure number 4, the Town Clerk Monthly Reports activity did not match the activity on the bank statements starting in October of 2025. This was due to an electronic cash receipts error that caused payments to be under charged. Electronic cash receipts were paused in November until the issue was resolved. The compiled statement of cash receipts and cash disbursements can be found on page 1.

We were engaged by the Town to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the accounting practices of the Town of Plattsburgh Town Clerk. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Town Clerk and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Town and is not intended to be and should not be used by anyone other than those specified parties.

EFPR Group, CPAs, PLLC

Williamsville, New York
July 21, 2026