TOWN OF PERINTON
MONROE COUNTY, NEW YORK

Review of Town Clerk / Receiver of Taxes

For the Period January 1, 2025 to December 31, 2025

MMB+CO
BUSINESS ADVISORS AND CPAS

Independent Accountants' Report
On Applying Agreed-Upon Procedures

To the Honorable Town Council
Town of Perinton
Monroe County, New York

We have performed the procedures enumerated below on the financial transactions of the Town Clerk and Receiver of Taxes of the Town of Perinton, Monroe County, New York for the period January 1, 2025 to December 31, 2025. The Town's management is responsible for the financial transactions for the period January 1, 2025 to December 31, 2025.

The Town of Perinton, Monroe County, New York has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the Board with evaluating the financial transactions of the Town Clerk and Receiver of Taxes for the period January 1, 2025 to December 31, 2025. 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.

Our procedures and findings are as follows:

Town Clerk Procedures:

1. We reviewed internal accounting controls and procedures relating to the Town Clerk's office operations.

2. We reviewed two monthly bank reconciliations for completeness and accuracy.

3. We selected two test months and performed the following:

   a. Traced daily cash reports to monthly totals ensuring accuracy and proper documentation for any differences.

   b. Traced daily totals in sample months to bank deposit slips and original source documentation to ensure accuracy and timeliness.

   c. Examined disbursements to ensure appropriateness and timeliness.

Town Clerk Findings:

We noted that the Town did have a process to compare monthly activity between bank statements and books, there was not a process to prepare a formal bank reconciliation. However, for December 2025 the Town prepared a formal bank reconciliation for the Town Clerk bank account. However, upon examination of reconciliation, we noted there was still an unreconciled difference of $382.

Receiver of Taxes Procedures:

1. We reviewed internal accounting controls and procedures relating to the Receiver of Taxes office operations.

2. We sampled deposit batches for timeliness and agreement.

3. We sampled overpayments/duplicates for proper documentation.

4. We reconciled Town/County payments to the approved tax warrant and any reports of uncollectible balances.

5. We reviewed two monthly bank reconciliations for completeness and accuracy.

Receiver of Taxes Findings:

No exceptions were found as a result of applying the procedures.

We were engaged by the Town of Perinton, Monroe County, New York to perform the agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards, established by the AICPA. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion on the financial transactions of the Town Clerk and Receiver of Taxes for the period January 1, 2025 to December 31, 2025. 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 of Perinton, Monroe County, New York 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 of Perinton, Monroe County, New York and is not intended to be and should not be used by anyone other than those specified parties.

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We would like to express our appreciation to the Town Clerk, Receiver of Taxes and their respective staff for all the courtesies extended to us during the course of our engagement. If you have any questions regarding the above items, please do not hesitate to call.

Mengel, Metzger, Barr & Co. LLP

Rochester, New York
May 11, 2026