December 9, 2008

Honorable Town Justices and Members of the Town Board
Town of Greenburgh, New York
177 Hillside Avenue
Greenburgh, New York 10607

The American Institute of Certified Public Accountants Statement of Auditing Standards titled *Communication With Audit Committees* requires that we advise you of the following matters relating to our recently concluded audit on which we reported under our report dated December 9, 2008.

**MATTERS TO BE COMMUNICATED**

**Our Responsibility Under Auditing Standards Generally Accepted in the United States of America.** Our audits of the financial statements of cash receipts, cash disbursements, and cash balances of the Justice Court bank accounts of the Town of Greenburgh, New York (Court), as of and for each of the years ended December 31, 2002, 2003, 2004, and 2005, were intended to be conducted in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error, fraudulent financial reporting or misappropriation of assets. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. Accordingly, the audits were designed to obtain reasonable, rather than absolute, assurance about the financial statements.

**Initial Selection of or Changes to Significant Accounting Policies.** We are required to inform you about the initial selection of and changes in significant policies as well as the methods used to account for significant unusual transactions.

**Comments**


Note A to the financial statements discusses the significant accounting policies used by the Court, which are the statutory accounting practices prescribed by the Office of the State Comptroller of the State of New York.
MATTERS TO BE COMMUNICATED

Initial Selection of or Changes to Significant Accounting Policies - Continued

Management’s Judgments and Accounting Estimates. Accounting estimates, based on management’s judgment, are an integral part of an entity’s financial statements. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management’s current judgments. We are required to inform you about the process used by management in formulating particularly sensitive accounting estimates and about the basis for our conclusions regarding the reasonableness of those estimates.

Significant Audit Adjustments. Professional standards define a significant audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. We are required to communicate all significant audit adjustments that could have a significant effect on the financial reporting process.

Disagreements with Management. We are required to communicate professional disagreements with senior management, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter which could be significant to the financial statements or to our audit report.

COMMENTS

There were no new significant accounting policies prescribed by the Office of the State Comptroller during the years ended December 31, 2002, 2003, 2004, or 2005, nor were there any revisions made to the existing significant accounting policies.

There were no sensitive accounting estimates included in the Court’s financial statements that were considered significant.

No significant audit adjustments were recommended.

The Court was not able to provide us with an accurate record of bail held for pending cases which identified each defendant and the applicable cases for which bail was held, nor was the Court’s internal control adequate to provide safeguards over the amount of bail collected and held for pending cases to assure the proper recording of the related transactions.
MATTERS TO BE COMMUNICATED

Consultation with Other Accountants. We are required to communicate our views regarding any instance in which we are aware that management had consulted with other accountants about significant accounting or auditing matters.

Major Issues Discussed with Management Prior to Our Retention. We are required to discuss any major issues that we discussed with management in connection with the audit prior to our retention.

Difficulties Encountered in Performing the Audit. We are required to inform you of any serious difficulties encountered in dealing with management in connection with the audit.

COMMENTS

Management has informed us that Court financial records and internal controls for the period January 1, 2000 to March 31, 2003, were audited by the Internal Audit Unit of the Unified Court System of the State of New York. A copy the audit report was provided to us. Management also advised us they have not consulted with any other accountants about auditing and accounting matters during the years ended December 31, 2002, 2003, 2004, and 2005.

No major issues were discussed with management prior to our retention.

As indicated above, the Court was not able to provide us with an accurate record of bail held for pending cases which identified each defendant and the applicable cases for which bail was held, nor was the Court’s internal control adequate to provide safeguards over the amount of bail collected and held for pending cases to assure the proper recording of the related transactions. Accordingly, we were unable to extend our auditing procedures sufficiently to determine the extent to which the financial statements may have been affected by these conditions.

Since the Court did not have an accurate record of bail collected and held for pending cases nor had adequate internal control, we were not able to apply other auditing procedures to satisfy ourselves as to the extent to which the financial statements are affected by these matters. The scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the financial statements.

Should you desire further information concerning these matters, we will be happy to meet with you at your convenience.

This letter is intended solely for the information and use of the Town Board, the Town Justices, management of the Court, and management of the Town of Greenburgh, New York and is not intended to be and should not be used by anyone other than these specified parties.