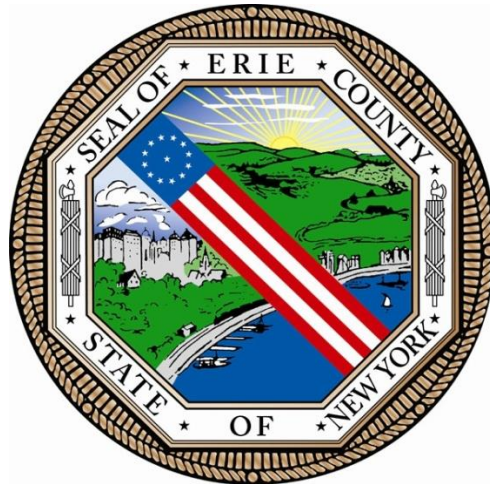


**August 2023**

**Analysis of the Concentration Account and Deposit  
Activity in the Erie County Clerk's Office, Registrar's  
Division, January 1, 2022 - June 30, 2023.**



**KEVIN R. HARDWICK  
ERIE COUNTY COMPTROLLER**

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**HON. KEVIN R. HARDWICK  
ERIE COUNTY COMPTROLLER'S OFFICE  
DIVISION OF AUDIT & CONTROL  
95 FRANKLIN STREET  
BUFFALO, NEW YORK 14202**



August 24, 2023

Erie County Legislature  
92 Franklin Street  
Buffalo, New York 14202

Dear Honorable Members:

The Erie County Comptroller's Office has completed an analysis of the Erie County Clerk's Office, Concentration Account held at M&T Bank for the period January 1, 2022 through June 30, 2023.

The audit objectives were to reconcile the deposits made by the Clerk's Office that represented the check and cash transactions from the daily activity performed by individual cashiers in the Registrar's Division, which includes the Pistol Permit Department. The months of January and December of 2022 were included in the testing of a previous audit (report filed June 30, 2023). However, newly disclosed reports with a greater amount of detail were provided by the Clerk's Office following the issuance of the audit report. This analysis by the Audit Division includes records covering the full time period described above. This will allow us to re-confirm our original findings as it relates to the cash discrepancies for those months and reconcile the remaining months of 2022 along with January through June of 2023. The original cash discrepancies included twenty-nine (29) transactions totaling \$13,670.15 for the months of January and December of 2022.

The objectives of this analysis are to:

- Restate previous cash discrepancies of \$13,670.15 for January and December of 2022 and reconcile the cash and check deposits recorded on the M&T bank statements using the NewVision Daily Fee Deposit reports for the period of February 1, 2022 through November 30, 2022 and January 1, 2023 through June 30, 2023. Reports provided to the Sheriff's Office were forwarded to the Audit Division to use in the confirmation and reconciliation process.
- Verify individual cashier totals using the NewVision Daily Recap with ACH Report, to ensure cash total was correct.
- Review Voided/Revised report to verify if any cash discrepancies were caused by voided or revised transactions.
- Offer recommendations.

Note that corrective actions and recommendations were provided in the original audit report.

Link to Audit Report: [Final Clerk Performance Audit.pdf](#)

## **REPORT DESCRIPTIONS**

The Registrar's Division uses a number of reports as part of its standard operating procedures. The reports most relevant to this analysis are briefly described herein.

**Daily Fee Deposit Report** - the daily fee deposit report (DFD) was used by the Second Deputy County Clerk to prepare the daily deposits for the bank. The report lists each individual cashier along with the Net Cash, Check and Check + Cash Total for each day. Each cashier prepares and signs their own deposit ticket, listing their cash and check amounts for the day.

<b>Daily Fee Deposit- Erie County, New York</b>				
From 01/06/2022 To 01/06/2022		Report Date: 01/06/2022 03:14:37 PM		
User ID	Count	Net Cash	Check	Check + Cash
	3	0.00	3,948.45	3,948.45
	10	0.00	16,074.00	16,074.00
	38	0.00	0.00	0.00
	2	0.00	0.00	0.00
	1	0.00	0.00	0.00
	19	0.00	2,110.00	2,110.00
	19	0.00	13,234.50	13,234.50
	14	88.00	15.00	103.00
	17	45.00	30.00	75.00
	9	0.00	320.00	320.00
	6	0.00	20.00	20.00
	4	0.00	0.00	0.00
	8	0.00	0.00	0.00
	19	190.00	45,896.25	46,086.25
	36	0.00	0.00	0.00
	117	0.00	0.00	0.00
	5	3.00	5.00	8.00
	16	10.00	24,748.00	24,758.00
	1	0.00	0.00	0.00
	16	0.00	25,645.00	25,645.00
	24	0.00	396.85	396.85
	138	0.00	0.00	0.00
<b>Total Receipts</b>	<b>522</b>	<b>336.00</b>	<b>132,443.05</b>	<b>132,779.05</b>

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ALL LOCATIONS  
ALL USERS  
ORNY20110407

**Close-Out Report** - the close-out report (COR) is run at the end of each day for each cashier that processed transactions. This is used to verify their Cash and Check totals.

<b>Close-Out- Erie County, New York</b>			
Report Date: 01/04/2022 04:47:52 PM		Rev 08/28/2013	
User ID:			
Date Range: From 01/04/2022 To 01/04/2022			
System Counts			
Receipt Count:	18		
Void Count:	0		
System Receipts			
Paid Cash:	\$305.00	Escrow Amt.:	\$18.65
Paid Check:	\$0.00	Charge Amt.:	\$0.00
Total Cash And Checks:		\$305.00	
Cash Drawer Receipts			
Total Cash:	\$305.00		
Total Check:	\$0.00		
- Open Till:	\$0.00		
+ Till Withdraws:	0.00		
Total Receipts:	\$305.00		
Over Short			
Cash Over Short:	\$0.00		
Approved By: _____			

**Daily Recap with ACH Report** – the daily recap with ACH report was run by a supervisor if the cashier did not balance to their check and cash total at the end of any day. The cashier compares their work to the report to find the difference; no deposit is made until the difference is found as per Clerk's Office staff.

Daily Recap With ACH- Erie County, New York												Page: 1 of 1	
From 01/04/2022 To 01/04/2022												Report Date: 07/10/2023 03:38:49 PM	
Recording												All LOCATIONS	
												USER	
												Rev 04/16/2013	
Receipt	Name	Amt. Due.	Amt. Rec.	Net Cash	Check	Escrow Draw	Escrow Deposit	Charge	Check Refund	Over Short	Credit Card	JV	ACH
22000751		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22000752		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22000799		15.55	15.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.55	0.00	0.00
22000868		1.30	1.30	0.00	0.00	1.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22000913		10.55	10.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.55	0.00	0.00
22000973		5.00	5.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22000984		35.00	40.00	35.00	0.00	0.00	0.00	0.00	0.00	5.00	0.00	0.00	0.00
22001022		35.00	35.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35.00	0.00	0.00
22001024		35.00	35.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35.00	0.00	0.00
22001058		35.00	35.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35.00	0.00	0.00
22001065		30.00	40.00	30.00	0.00	0.00	0.00	0.00	0.00	10.00	0.00	0.00	0.00
22001075		35.00	40.00	35.00	0.00	0.00	0.00	0.00	0.00	5.00	0.00	0.00	0.00
22001085		12.35	12.35	0.00	0.00	12.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22001105		1.95	1.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.95	0.00	0.00
22001107		105.00	110.00	105.00	0.00	0.00	0.00	0.00	0.00	5.00	0.00	0.00	0.00
22001119		30.00	30.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.00	0.00	0.00
22001138		30.00	30.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22001290		70.00	70.00	70.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Receipts	18	486.70	511.70	305.00	0.00	18.65	0.00	0.00	0.00	25.00	163.05	0.00	0.00
Voided Receipts	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjusted Total	18	486.70	511.70	305.00	0.00	18.65	0.00	0.00	0.00	25.00	163.05	0.00	0.00
Total Cash And Checks			\$305.00										
Refunds - Checks			\$0.00										
Daily Cash Receipts			\$305.00										

## METHODOLOGY

The methodology employed to achieve these objectives started by reconciling the bank deposits recorded on the M&T bank statement with the DFD Report and the Daily Recap Report for each day that transactions were recorded. If a discrepancy was found, the next step is to verify whether the discrepancy translated to missing money. To do this, the Audit Division used the Void/Revised report to ensure there were no voids and/or revisions to cashier's transactions that could have created the difference between the deposit recorded on the bank statement and the DFD Report. Finally, the bank statement was reviewed for any deposit correction(s) that was equal to the amount of the cash discrepancy, otherwise explaining the discrepancy as an error rather than funds unaccounted for.

## REPORTING

In the wake of the initial audit of the Registrar Division, and due to the issues discovered during the course of that audit, this analysis was conducted at the request of the Erie County Clerk and the Erie County Sheriff's Office. Following the Comptroller's initial audit, the Sheriff's Office commenced a criminal investigation of the Clerk's Office pertaining to cash discrepancies and funds that could not be accounted for.

A copy of this analysis was provided to the Erie County Clerk's Office, Erie County Sheriff's Office, and the Office of the New York State Comptroller.

## SUMMARY

The objective of this analysis was to restate the original cash discrepancies of \$13,670.15 found in the Clerk's audit report filed on June 30, 2023, and reconcile the bank deposits for the remainder of 2022 and the first six (6) months of 2023 using additional reports provided by the Clerk's Office. These reports consisted of the DFD, Daily Recap and Void/Revision Report and the M&T bank statements. In addition, CORs (See example

*in Report Description section*) for the deposits in question were provided for the months of January and December of 2022. These reports were not made available to the Division of Audit at any point during the process of conducting the audit. Therefore, for the months covered in the initial review, the Audit Division reconciled the COR cash amount to the DFD Report and Daily Recap Report to re-confirm the amounts of the original cash discrepancies found for this time period.

The Division of Audit noted the following:

The Audit Division replicated the process executed during the audit, thus confirming the cash discrepancies using the cashier's close-out. That report indicated that cash was received, processed, and should have been included in the deposit, but was unaccounted for. Amounts totaling to **\$13,670.15** was confirmed to be missing from the bank deposits.

In addition, during the original audit, the Audit Division found reports for January, 2022 and December, 2022 that had been manipulated. However, during the analysis, the Audit Division was able to confirm that at least 83 official government documents were tampered with in some form during that period. The Audit Division found that the original DFD Report for each day in question was altered – the original amount was manually removed, and a new amount was typed in its place using a similar, but not exact font. (See Example No. 2). Moreover, the Audit Division found that 29 Deposit Tickets, which are used to confirm the amounts actually deposited into the bank, had been swapped out and replaced. The cashiers in the Clerk's Office follow a process wherein each cashier signs, dates, marks or imprints some combination of the three on each ticket. 29 Deposit Tickets lacked these unique notations, which corresponded directly to the altered reports and cash discrepancies. In those two months, a total of fifty-four (54) DFD Reports were altered, and twenty-nine (29) deposit tickets were tampered with.

Finally, we confirmed the reports given to the auditor during the original audit were tampered with by either altering the data in NewVision or altering the report. (See Example No. 1). This was confirmed by comparing the CORs to the Daily Recap Report. The comparison indicated that cash was received, and the same amounts were recorded on both reports. This amount should have been reported on the [Daily Fee Deposit] DFD Report. It is facially apparent that both reports, example #1 and example #2, were run on different dates but were submitted for the same day of the month. Moreover, it is also apparent that the input on line seven (7) between Example 1 and Example 2 are not the same. Net Cash is zero, but the totals are different. The difference is the cash amount of \$975.00. This is a telltale indication that money is unaccounted for.

**EXAMPLE #1** – Report given to auditor during fieldwork of original audit, run date of 5/12/2023.

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ALL LOCATIONS  
ALL USERS  
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#

Daily Fee Deposit- Erie County, New York

From 01/03/2022 To 01/03/2022 Report Date: 05/12/2023 02:21:20 PM

User ID	Count	Net Cash	Check	Check + Cash
[REDACTED]	41	182.00	51.00	233.00
[REDACTED]	10	0.00	8,365.00	8,365.00
[REDACTED]	20	26.95	255.00	281.95
[REDACTED]	7	0.00	0.00	0.00
[REDACTED]	73	125.00	2,236.25	2,361.25
[REDACTED]	23	0.00	40,873.00	40,873.00
[REDACTED]	22	0.00	305.10	1,280.10
[REDACTED]	10	0.00	0.00	0.00
[REDACTED]	15	140.00	227.60	367.60
[REDACTED]	20	0.00	24,939.50	24,939.50
[REDACTED]	16	510.00	9,593.50	10,103.50
[REDACTED]	21	108.25	45.55	153.80
[REDACTED]	7	0.00	0.00	0.00
[REDACTED]	16	0.00	0.00	0.00
[REDACTED]	2	0.00	2,989.00	2,989.00
[REDACTED]	26	464.00	37,079.25	37,543.25
[REDACTED]	141	0.00	0.00	0.00
[REDACTED]	8	1.30	0.00	1.30
[REDACTED]	20	15.00	44,673.75	44,688.75
[REDACTED]	3	0.00	0.00	0.00
[REDACTED]	2	0.00	0.00	0.00
[REDACTED]	141	0.00	0.00	0.00
Total Receipts	644	1,572.50	171,633.50	173,206.00

Check & Cash total of \$1,280.10 includes the \$975.00 ( $1280.10 - 305.10 = 975$ ) in cash but does not show on the report. Document was altered in some way to exclude the actual cash received by the cashier but by removing it did not change the total which enabled us to discover the cash discrepancy.

**EXAMPLE #2** - Original Daily Fee Deposit Report run date 1/3/22 – was not given to auditor until after our fieldwork was complete. Notable alteration of Check + Cash total for all deposits in question except when entire deposit is missing.

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ALL LOCATIONS  
ALL USERS  
ORNY.20110407

Daily Fee Deposit- Erie County, New York

From 01/03/2022 To 01/03/2022 Report Date: 01/03/2022 04:52:18 PM

User ID	Count	Net Cash	Check	Check + Cash
[REDACTED]	41	182.00	51.00	233.00
[REDACTED]	10	0.00	8,365.00	8,365.00
[REDACTED]	20	26.95	255.00	281.95
[REDACTED]	7	0.00	0.00	0.00
[REDACTED]	73	125.00	2,236.25	2,361.25
[REDACTED]	23	0.00	40,873.00	40,873.00
[REDACTED]	22	0.00	305.10	905.10
[REDACTED]	10	0.00	0.00	0.00
[REDACTED]	15	140.00	227.60	367.60
[REDACTED]	20	0.00	24,939.50	24,939.50
[REDACTED]	16	510.00	9,593.50	10,103.50
[REDACTED]	21	108.25	45.55	153.80
[REDACTED]	7	0.00	0.00	0.00
[REDACTED]	16	0.00	0.00	0.00
[REDACTED]	2	0.00	2,989.00	2,989.00
[REDACTED]	26	464.00	37,079.25	37,543.25
[REDACTED]	141	0.00	0.00	0.00
[REDACTED]	8	1.30	0.00	1.30
[REDACTED]	20	15.00	44,673.75	44,688.75
[REDACTED]	3	0.00	0.00	0.00
[REDACTED]	2	0.00	0.00	0.00
[REDACTED]	141	0.00	0.00	0.00
Total Receipts	644	1,572.50	171,633.50	173,206.00

Original Report as noted by the run date as compared in the transaction day.

Altered font, 3, 5 and 1 is noticeably different.

Altered Amount - Report is indicating there is no cash when it should show \$975.00.

## Close-Out Summary Report

Close-Out- Erie County, New York  
 Report Date: 01/03/2022 04:50:22 PM Rev 06/28/2013  
 User ID: ██████████  
 Date Range: From 01/03/2022 To 01/03/2022

**System Counts**

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Receipt Count: 22  
 Void Count: 0

**System Receipts**

---

Paid Cash: **\$975.00** ← Escrow Amt.: \$0.00  
 Paid Check: \$305.10 Charge Amt.: \$2,290.00  
 Total Cash And Checks: \$1,280.10

**Cash Drawer Receipts**

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Total Cash: **\$975.00**  
 Total Check: \$305.10  
 - Open Till: \$0.00  
 + Till Withdraws: 0.00  
 Total Receipts: \$1,280.10

**Over Short**

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Cash Over Short: \$0.00

Approved By: \_\_\_\_\_

Cashier close-out report is indicating \$975.00 was received in cash.

## Daily Recap Report

Daily Recap With ACH- Erie County, New York Page: 1 of 1  
 From 01/03/2022 To 01/03/2022 Report Date: 07/10/2023 03:37:39 PM All LOCATIONS  
USER - freemad2  
Rev 04/16/2013

**Recording**

Receipt	Name	Amt. Due	Amt. Rec.	Net Cash	Check	Escrow Draw	Escrow Deposit	Charge	Check Refund	Over Short	Credit Card	JV	ACH
22000110	WAIVER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22000120		45.00	50.00	45.00	0.00	0.00	0.00	0.00	0.00	5.00	0.00	0.00	0.00
22000191		5.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00	0.00	0.00
22000195	COURT EFILE CHARGE	105.00	105.00	0.00	0.00	0.00	0.00	105.00	0.00	0.00	0.00	0.00	0.00
22000205		920.00	920.00	920.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22000340	COURT EFILE CHARGE	115.00	115.00	0.00	0.00	0.00	0.00	115.00	0.00	0.00	0.00	0.00	0.00
22000343	COURT EFILE CHARGE	420.00	420.00	0.00	0.00	0.00	0.00	420.00	0.00	0.00	0.00	0.00	0.00
22000347	COURT EFILE CHARGE	210.00	210.00	0.00	0.00	0.00	0.00	210.00	0.00	0.00	0.00	0.00	0.00
22000351		15.00	15.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.00	0.00	0.00
22000385	COURT EFILE CHARGE	35.00	35.00	0.00	0.00	0.00	0.00	35.00	0.00	0.00	0.00	0.00	0.00
22000386	COURT EFILE CHARGE	15.00	15.00	0.00	0.00	0.00	0.00	15.00	0.00	0.00	0.00	0.00	0.00
22000392	COURT EFILE CHARGE	15.00	15.00	0.00	0.00	0.00	0.00	15.00	0.00	0.00	0.00	0.00	0.00
22000528	COURT EFILE CHARGE	1,075.00	1,075.00	0.00	0.00	0.00	0.00	1,075.00	0.00	0.00	0.00	0.00	0.00
22000535		135.00	135.00	0.00	135.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22000538		10.00	20.00	10.00	0.00	0.00	0.00	0.00	0.00	10.00	0.00	0.00	0.00
22000609		125.00	125.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	125.00	0.00	0.00
22000687	COURT EFILE CHARGE	290.00	290.00	0.00	0.00	0.00	0.00	290.00	0.00	0.00	0.00	0.00	0.00
22000689		45.00	45.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45.00	0.00	0.00
22000690		10.00	10.00	0.00	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22000708		35.10	35.10	0.00	35.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22000718		125.00	125.00	0.00	125.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22000723	COURT EFILE CHARGE	10.00	10.00	0.00	0.00	0.00	0.00	10.00	0.00	0.00	0.00	0.00	0.00
Total Receipts		22	3,760.10	3,775.10	975.00	305.10	0.00	2,290.00	0.00	15.00	190.00	0.00	0.00
Voided Receipts		0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjusted Total		22	3,760.10	3,775.10	975.00	305.10	0.00	2,290.00	0.00	15.00	190.00	0.00	0.00
Total Cash And Checks				\$1,280.10									
Refunds - Checks				\$0.00									
Daily Cash Receipts				\$1,280.10									

Daily Recap Report is confirming \$975.00 was taken in cash. The money was not deposited into the bank.

## Summary of Findings – Continued

In conducting this analysis, and after the Clerk’s Office provided the Audit Division with additional records covering the expanded timeframe, the Audit Division discovered hundreds of additional cash discrepancies recorded in 2022 and 2023.

February through November 2022 – additional cash discrepancies of **\$67,931.50** were discovered.

January through June 2023 – additional cash discrepancies of **\$33,114.10** were discovered.

Time Period	Cash Discrepancy Total
January and December 2022	\$13,670.15
February – November 2022	\$67,931.50
January – June 2023	\$33,114.10
<b>Total Cash Discrepancies</b>	<b>\$114,715.75</b>

## RESULTS

### 1. Confirmed Cash Discrepancies for Totaling \$114,715.75

The cash discrepancies described in the audit report of the Registrar's Division filed on June 30, 2023 were confirmed and restated. The total amount of cash discrepancies of **\$13,670.15** are currently under investigation by the Sheriff's Department and Office of the State Comptroller. This portion of the review was performed pursuant to a request by the Sheriff's Office for assistance to review additional reports and information given to them by the Clerk's Office that would confirm original cash discrepancies.

Additional cash discrepancies were discovered for the remaining months of 2022 and the first six (6) months of 2023 in the amount of **\$101,045.60**.

There were no voids, revisions or vault differences pertaining to any of the original twenty-nine (29) transactions or the newly discovered cash discrepancies. Thus, the Audit Division was unable to eliminate the possibility of theft for any of the reviewed transactions.

The Erie County Comptroller's Office, Division of Audit and Control strongly recommends that the Sheriff's Office investigate the additional cash discrepancies discovered during the analysis of the months of February through November not covered by the audit and January through June of 2023.

### 2. Documents received from the Clerk's Office indicated that original and re-run Daily Fee Deposit Reports were very likely altered.

Entries on the NewVision reports appear altered on fifty-four (54) separate occasions. These alterations correspond directly to amounts that were ultimately found to be missing from the DFD report.

This raises the possibility that one or more individuals within the Erie County Clerk's Office altered or attempted to alter official government records after the initial audit had commenced.

## RECOMMENDATION

The recommendation of the Audit Division is for the Sheriff's Department and State Comptroller's Office to continue, respectively, it's criminal investigation and forensic audit of the Clerk's Office, Registrar Division.

The Audit Division recommends that the Sheriff's Office include the additional cash discrepancies discovered during the analysis of the months of February through November not covered by the audit and January



through June of 2023 to their investigation of the cash discrepancies in the Registrar's Division and Pistol Permit Department of the Clerk's Office.

The Audit Division further recommends that, in addition to potential theft of government funds, the investigation be expanded to include the intentional tampering with official government documents, including, but not limited to potential violations of New York Penal Law §§ 175.20, 175.25, 195.00, and 195.20.

While the Audit Division only reviewed DFD Reports and Deposit Tickets for evidence of tampering for the months of January and December of 2022, the alteration of DFD Reports and swapping of Deposit Tickets correspond directly to cash discrepancies. Given the number of cash discrepancies that the Audit Division discovered in the additional sixteen (16) months commencing in January 2022 and ending in June 2023, it is exceedingly likely that other official government documents were tampered with during that time. Therefore, the Audit Division strongly recommends that the investigation review DFD Reports and Deposit Tickets covering this time period for additional evidence of tampering.

## CONCLUSION

The objective of this analysis was to determine the true extent to which money received by the Clerk's Office since the beginning of 2022 had gone missing. The Division of Audit was able to confirm the original cash discrepancies of \$13,670.15 found in the Clerk's audit report filed on June 30, 2023. The Division of Audit was further able to confirm that \$101,045.60 in additional cash discrepancies during the 18 months covered by this analysis were similarly unaccounted for.

This is based on recently disclosed bank deposits for the remainder of the 2022 and the first six (6) months of 2023 using additional reports provided by the Clerk's Office. These reports consisted of the Daily Fee Deposit (DFD), Daily Recap and Void/Revision Report and the M&T bank statements. In addition, Close-Out Reports (COR) (*See example in Report Description section*) for the deposits in question were provided for the months of January and December of 2022. These reports were not available during the fieldwork of the original audit. Therefore, the Audit Division verified the Close-out Report cash amount to the Daily Fee Deposit Report and Daily Recap Report for those months in order to re-state the amounts of the original cash discrepancies found for this time period.

Finally, the Audit Division was able to determine that at least 83 official government documents were tampered with during the months of January and December of 2022.

CC: Hon. Mark C. Poloncarz, Erie County Executive  
Robert Keating, Director, Division of Budget and Management  
Hon. Michael Kearns, Erie County Clerk  
Hon. John C. Garcia, Erie County Sheriff  
Erie County Fiscal Stability Board



## APPENDIX A

**CASH DISCREPANCIES RELATED TO DEPOSITS IN THE CLERK'S CONCENTRATION ACCOUNT**

Period: January 1, 2022 through December 31, 2022

Period: January 1, 2023 through June 30, 2023

Date	Date of Deposit	USER ID	Original Deposit Amount	Bank Deposit	Deposit Difference	Amount of Cash Differences	Amount of Check Differences	Total Difference (Cash & Checks)
1/3/2022	1/5/2022		\$ 1,280.10	\$ 305.10	\$ (975.00)	\$ 975.00		\$ 975.00
1/4/2022	1/6/2022		\$ 305.00	Deposit missing from bank statement	\$ (305.00)	\$ 305.00		\$ 305.00
1/5/2022	1/10/2022		\$ 888.55	\$ 288.55	\$ (600.00)	\$ 600.00		\$ 600.00
1/7/2022	1/11/2022		\$ 210.00	Deposit missing from bank statement	\$ (210.00)	\$ 210.00		\$ 210.00
1/10/2022	1/14/2022		\$ 1,436.60	\$ 384.00	\$ (1,052.60)	\$ 1,052.60		\$ 1,052.60
1/11/2022	1/13/2022		\$ 651.00	\$ 303.00	\$ (348.00)	\$ 348.00		\$ 348.00
1/13/2022	1/18/2022		\$ 489.50	\$ 184.50	\$ (305.00)	\$ 305.00		\$ 305.00
1/13/2022	1/18/2022		\$ 132.70	Deposit missing from bank statement	\$ (132.70)	\$ 132.70		\$ 132.70
1/18/2023	1/20/2022		\$ 554.20	\$ 129.20	\$ (425.00)	\$ 425.00		\$ 425.00
1/19/2022	1/24/2022		\$ 1,342.35	\$ 1,042.35	\$ (300.00)	\$ 300.00		\$ 300.00
1/20/2022	1/24/2022		\$ 515.00	\$ 300.00	\$ (215.00)	\$ 215.00		\$ 215.00
1/24/2022	1/26/2022		\$ 1,172.00	\$ 871.00	\$ (301.00)	\$ 301.00		\$ 301.00
1/25/2022	1/27/2022		\$ 1,225.60	\$ 890.60	\$ (335.00)	\$ 335.00		\$ 335.00
1/27/2022	1/31/2022		\$ 738.00	\$ 233.00	\$ (505.00)	\$ 505.00		\$ 505.00
1/28/2022	2/1/2022		\$ 394.00	\$ 89.00	\$ (305.00)	\$ 305.00		\$ 305.00
<b>Total Cash &amp; Check Differences for January 2022</b>					\$ (6,314.30)	\$ <b>6,314.30</b>	\$ -	\$ <b>6,314.30</b>

Date	Date of Deposit	USER ID	Original Deposit Amount	Bank Deposit	Deposit Difference	Amount of Cash Differences	Amount of Check Differences	Total Difference (Cash & Checks)
2/1/2022	2/4/2022		\$ 417.05	\$ 175.00	\$ (242.05)	\$ 242.05	\$ -	\$ 242.05
2/2/2022	2/4/2022		\$ 1,526.25	Deposit missing from bank statement	\$ (1,526.25)	\$ 795.00	\$ 731.05	\$ 1,526.05
2/3/2022	2/8/2022		\$ 900.00	Deposit missing from bank statement	\$ (900.00)	\$ 900.00	\$ -	\$ 900.00
2/7/2022	2/9/2022		\$ 946.25	\$ 406.25	\$ (540.00)	\$ 540.00	\$ -	\$ 540.00
2/8/2022	2/9/2022		\$ 276.40	\$ 126.40	\$ (150.00)	\$ 150.00	\$ -	\$ 150.00
2/9/2022	2/11/2022		\$ 225.00	Deposit missing from bank statement	\$ (225.00)	\$ 220.00	\$ 5.00	\$ 225.00
2/14/2022	2/16/2022		\$ 181.30	Deposit missing from bank statement	\$ (181.30)	\$ 181.30	\$ -	\$ 181.30
2/16/2022	2/18/2022		\$ 712.50	\$ 300.00	\$ (412.50)	\$ 412.50	\$ -	\$ 412.50
2/18/2022	2/23/2022		\$ 380.00	Deposit missing from bank statement	\$ (380.00)	\$ 320.00	\$ 60.00	\$ 380.00
2/18/2022	2/23/2022		\$ 572.15	Deposit missing from bank statement	\$ (572.15)	\$ 71.50	\$ 500.65	\$ 572.15
2/23/2022	2/25/2022		\$ 655.00	\$ 225.00	\$ (430.00)	\$ 430.00	\$ -	\$ 430.00
2/24/2022	2/28/2022		\$ 1,798.00	\$ 1,608.00	\$ (190.00)	\$ 190.00	\$ -	\$ 190.00
2/25/2022	3/1/2022		\$ 1,126.30	\$ 821.30	\$ (305.00)	\$ 305.00	\$ -	\$ 305.00
<b>Total Cash &amp; Check Differences - February 2022</b>					\$ (6,054.25)	\$ <b>4,757.35</b>	\$ <b>1,296.70</b>	\$ <b>6,054.05</b>

Date	Date of Deposit	USER ID	Original Deposit Amount	Bank Deposit	Deposit Difference	Amount of Cash Differences	Amount of Check Differences	Total Difference (Cash & Checks)
3/2/2022	3/4/2022		\$ 954.40	\$ 630.40	\$ (324.00)	\$ 324.00	\$ -	\$ 324.00
3/3/2022	3/7/2022		\$ 1,074.00	\$ 469.00	\$ (605.00)	\$ 605.00	\$ -	\$ 605.00
3/7/2022	3/9/2022		\$ 768.80	\$ 300.00	\$ (468.80)	\$ 468.80	\$ -	\$ 468.80
3/8/2022	3/10/2022		\$ 161.00	\$ -	\$ (161.00)	\$ 161.00	\$ -	\$ 161.00
3/8/2022	3/10/2022		\$ 430.00	\$ 220.00	\$ (210.00)	\$ 210.00	\$ -	\$ 210.00
3/11/2022	3/15/2022		\$ 1,253.00	\$ 443.00	\$ (810.00)	\$ 810.00	\$ -	\$ 810.00
3/14/2022	3/16/2022		\$ 554.05	\$ 244.05	\$ (310.00)	\$ 310.00	\$ -	\$ 310.00
3/16/2022	3/18/2022		\$ 1,300.00	\$ -	\$ (1,300.00)	\$ 1,020.00	\$ 280.00	\$ 1,300.00
3/17/2022	3/21/2022		\$ -	\$ 280.00	\$ 280.00	Possible checks from missing deposit 3/16/22	\$ -	\$ -
3/25/2022	3/29/2022		\$ 6,462.00	\$ 6,178.00	\$ (284.00)	\$ 284.00	\$ -	\$ 284.00
3/29/2022	3/31/2022		\$ 845.00	\$ 315.00	\$ (530.00)	\$ 530.00	\$ -	\$ 530.00
3/31/2022	4/4/2022		\$ 3,380.00	\$ -	\$ (3,380.00)	\$ 2,645.00	\$ 735.00	\$ 3,380.00
<b>Total Cash &amp; Check Differences - March 2022</b>					\$ (8,382.80)	\$ <b>7,367.80</b>	\$ <b>1,015.00</b>	\$ <b>8,382.80</b>

**CASH DISCREPANCIES RELATED TO DEPOSITS IN THE CLERK'S CONCENTRATION ACCOUNT**

Period: January 1, 2022 through December 31, 2022

Period: January 1, 2023 through June 30, 2023

Date	Date of Deposit	USER ID	Original Deposit Amount	Bank Deposit	Deposit Difference	Amount of Cash Differences	Amount of Check Differences	Total Difference (Cash & Checks)
4/1/2022	4/5/2022		\$ 540.00	\$ -	\$ (540.00)	\$ 240.00	\$ 300.00	\$ 540.00
4/1/2022	4/5/2022			\$ 735.00	\$ 735.00	Possible checks from missing deposit 3/31/22		\$ -
4/5/2022	4/7/2022			\$ 300.00	\$ 300.00	Possible checks from missing deposit 4/1/22		\$ -
4/5/2022	4/7/2022		\$ 4,897.45	Deposit missing from bank statement	\$ (4,897.45)	\$ 430.00	\$ 4,467.45	\$ 4,897.45
4/6/2022	4/8/2022			\$ 4,467.45	\$ 4,467.45	Possible checks from missing deposit 4/5/22		\$ -
4/6/2022	4/8/2022		\$ 750.00	Deposit missing from bank statement	\$ (750.00)	\$ 275.00	\$ 475.00	\$ 750.00
4/11/2022	4/13/2022		\$ 1,461.50	Deposit missing from bank statement	\$ (1,461.50)	\$ 420.00	\$ 1,041.50	\$ 1,461.50
4/11/2022	4/13/2022			\$ 475.00	\$ 475.00	Possible checks from missing deposit 4/6/22		\$ -
4/13/2022	4/15/2022		\$ 170.00		\$ (170.00)	\$ 125.00	\$ 45.00	\$ 170.00
4/13/2022	4/15/2022			\$ 1,041.50	\$ 1,041.50	Possible checks from missing deposit 4/11/22		\$ -
4/14/2022			\$ 55.00	Deposit missing from bank statement	\$ (55.00)	\$ 50.00	\$ 5.00	\$ 55.00
4/14/2022			\$ 2,181.90	Deposit missing from bank statement	\$ (2,181.90)	\$ 960.00	\$ 1,221.90	\$ 2,181.90
4/14/2022				\$ 61.00	\$ 61.00			\$ -
4/22/2022	4/26/2022			\$ 1,221.90	\$ 1,221.90	Possible checks from missing deposit 4/14/22		\$ -
4/22/2022	4/26/2022		\$ 70,114.00	\$ 69,059.00	\$ (1,055.00)	\$ 1,055.00		\$ 1,055.00
4/25/2022	4/27/2022		\$ 993.00	\$ 450.00	\$ (543.00)	\$ 543.00		\$ 543.00
4/26/2022	4/28/2022		\$ 750.00	Deposit missing from bank statement	\$ (750.00)	\$ 750.00		\$ 750.00
4/27/2022	4/29/2022		\$ 1,005.00	\$ 255.00	\$ (750.00)	\$ 750.00		\$ 750.00
4/29/2022	5/3/2022		\$ 315.00	Deposit missing from bank statement	\$ (315.00)	\$ 310.00	\$ 5.00	\$ 315.00
<b>Total Cash &amp; Check Differences - April 2022</b>					<b>\$ (5,228.00)</b>	<b>\$ 5,908.00</b>	<b>\$ (680.00)</b>	<b>\$ 5,228.00</b>

Date	Date of Deposit	USER ID	Original Deposit Amount	Bank Deposit	Deposit Difference	Amount of Cash Differences	Amount of Check Differences	Total Difference (Cash & Checks)
5/2/2022	5/4/2022		\$ 796.25	\$ 500.00	\$ (296.25)	\$ 296.25		\$ 296.25
5/3/2022	5/5/2022		\$ 1,191.15	\$ 526.15	\$ (665.00)	\$ 665.00		\$ 665.00
5/3/2022	5/5/2022			\$ 5.00	\$ 5.00	Possible checks from missing deposit 4/14/22		\$ -
5/11/2022	5/13/2022		\$ 709.10	Deposit missing from bank statement	\$ (709.10)	\$ 519.10	\$ 190.00	\$ 709.10
5/13/2022	5/17/2022		\$ 745.50	\$ 525.50	\$ (220.00)	\$ 220.00		\$ 220.00
5/16/2022	5/18/2022		\$ 840.00	Deposit missing from bank statement	\$ (840.00)	\$ 840.00		\$ 840.00
5/18/2022	5/20/2022		\$ 545.00	Deposit missing from bank statement	\$ (545.00)	\$ 475.00	\$ 70.00	\$ 545.00
5/20/2022	5/24/2022		\$ 574.40	\$ 164.40	\$ (410.00)	\$ 410.00		\$ 410.00
5/23/2022	5/25/2022		\$ 875.00	\$ 35.00	\$ (840.00)	\$ 840.00		\$ 840.00
5/31/2022	6/2/2022		\$ 250.00	\$ 45.00	\$ (205.00)	\$ 205.00		\$ 205.00
<b>Total Cash &amp; Check Differences - May 2022</b>					<b>\$ (4,730.35)</b>	<b>\$ 4,470.35</b>	<b>\$ 260.00</b>	<b>\$ 4,730.35</b>

**CASH DISCREPANCIES RELATED TO DEPOSITS IN THE CLERK'S CONCENTRATION ACCOUNT**

Period: January 1, 2022 through December 31, 2022

Period: January 1, 2023 through June 30, 2023

Date	Date of Deposit	USER ID	Original Deposit Amount	Bank Deposit	Deposit Difference	Amount of Cash Differences	Amount of Check Differences	Total Difference (Cash & Checks)
6/1/2022	6/7/2022		\$ 375.00	Deposit missing from bank statement	\$ (375.00)	\$ 375.00		\$ 375.00
6/2/2022	6/6/2022		\$ 424.00	Deposit missing from bank statement	\$ (424.00)	\$ 424.00		\$ 424.00
6/2/2022	6/6/2022		\$ 46,478.13	\$ 46,025.13	\$ (453.00)	\$ 453.00		\$ 453.00
6/3/2022	6/7/2022		\$ 4,281.50	\$ 3,476.50	\$ (805.00)	\$ 805.00		\$ 805.00
6/7/2022	6/9/2022		\$ 1,460.00	\$ 1,300.00	\$ (160.00)	\$ 160.00		\$ 160.00
6/8/2022	6/10/2022		\$ 1,108.75	\$ 848.75	\$ (260.00)	\$ 260.00		\$ 260.00
6/9/2022	6/13/2022		\$ 1,265.00	Deposit missing from bank statement	\$ (1,265.00)	\$ 1,185.00	\$ 80.00	\$ 1,265.00
6/10/2022	6/14/2022		\$ 730.40	\$ 10.40	\$ (720.00)	\$ 720.00		\$ 720.00
6/10/2022	6/14/2022			\$ 190.00	\$ 190.00	Possible checks from missing deposit 5/11/22		\$ -
6/13/2022	6/15/2022		\$ 5.00	Deposit missing from bank statement	\$ (5.00)	\$ 5.00		\$ 5.00
6/14/2022	6/15/2022		\$ 1,560.00	\$ 295.00	\$ (1,265.00)	\$ 1,265.00		\$ 1,265.00
6/16/2022	6/21/2022		\$ 6,781.51	\$ 6,421.51	\$ (360.00)	\$ 360.00		\$ 360.00
6/17/2022	6/22/2022		\$ 365.40	\$ 20.40	\$ (345.00)	\$ 345.00		\$ 345.00
6/21/2022	6/23/2022		\$ 715.20	Deposit missing from bank statement	\$ (715.20)	\$ 710.00	\$ 5.20	\$ 715.20
6/23/2022	6/27/2022		\$ 631.60	\$ 390.60	\$ (241.00)	\$ 241.00		\$ 241.00
6/29/2022	7/1/2022		\$ 53,850.00	\$ 52,845.00	\$ (1,005.00)	\$ 1,005.00		\$ 1,005.00
6/30/2022	7/5/2022		\$ 70,125.00	\$ 69,500.00	\$ (625.00)	\$ 625.00		\$ 625.00
<b>Total Cash &amp; Check Differences - June 2022</b>					<b>\$ (9,023.20)</b>	<b>\$ 8,938.00</b>	<b>\$ 85.20</b>	<b>\$ 9,023.20</b>

Date	Date of Deposit	USER ID	Original Deposit Amount	Bank Deposit	Deposit Difference	Amount of Cash Differences	Amount of Check Differences	Total Difference (Cash & Checks)
7/1/2022	7/6/2022		\$ 665.00	Deposit missing from bank statement	\$ (665.00)	\$ 605.00	\$ 60.00	\$ 665.00
7/5/2022	7/6/2022		\$ 355.00	Deposit missing from bank statement	\$ (355.00)	\$ 320.00	\$ 35.00	\$ 355.00
7/6/2022	7/11/2022		\$ 27,741.00	\$ 26,711.00	\$ (1,030.00)	\$ 1,030.00		\$ 1,030.00
7/7/2022	7/11/2022		\$ 11,009.00	\$ 9,748.50	\$ (1,260.50)	\$ 1,260.50		\$ 1,260.50
7/8/2022	7/12/2022		\$ 965.00	\$ 295.00	\$ (670.00)	\$ 670.00		\$ 670.00
7/12/2022	7/14/2022		\$ 543.60	\$ 278.60	\$ (265.00)	\$ 265.00		\$ 265.00
7/13/2022	7/15/2022		\$ 146,753.65	\$ 145,928.15	\$ (825.50)	\$ 825.50		\$ 825.50
7/14/2022	7/18/2022		\$ 1,180.00	\$ 280.00	\$ (900.00)	\$ 900.00		\$ 900.00
7/18/2022	7/20/2022		\$ 210.00	Deposit missing from bank statement	\$ (210.00)	\$ 210.00		\$ 210.00
7/19/2022	7/21/2022		\$ 530.00	\$ 90.00	\$ (440.00)	\$ 440.00		\$ 440.00
7/21/2022	7/26/2022		\$ 2,062.00	\$ 1,090.00	\$ (972.00)	\$ 972.00		\$ 972.00
7/22/2022	7/26/2022		\$ 610.00	\$ 275.00	\$ (335.00)	\$ 335.00		\$ 335.00
7/26/2022	7/28/2022		\$ 965.00	\$ 475.00	\$ (490.00)	\$ 490.00		\$ 490.00
7/27/2022			\$ 380.00	\$ 160.00	\$ (220.00)	\$ 220.00		\$ 220.00
<b>Total Cash &amp; Check Differences - July 2022</b>					<b>\$ (8,638.00)</b>	<b>\$ 8,543.00</b>	<b>\$ 95.00</b>	<b>\$ 8,638.00</b>

**CASH DISCREPANCIES RELATED TO DEPOSITS IN THE CLERK'S CONCENTRATION ACCOUNT**

Period: January 1, 2022 through December 31, 2022

Period: January 1, 2023 through June 30, 2023

Date	Date of Deposit	USER ID	Original Deposit Amount	Bank Deposit	Deposit Difference	Amount of Cash Differences	Amount of Check Differences	Total Difference (Cash & Checks)
8/3/2022	8/4/2022		\$ 396.00	\$ 161.00	\$ (235.00)	\$ 235.00		235.00
8/4/2022	8/8/2022		\$ 6,534.55	\$ 6,039.55	\$ (495.00)	\$ 495.00		495.00
8/5/2022	8/9/2022		\$ 942.00	\$ 710.00	\$ (232.00)	\$ 232.00		232.00
8/9/2022	8/11/2022		\$ 512.00	Deposit missing from bank statement	\$ (512.00)	\$ 512.00		512.00
8/10/2022	8/12/2022		\$ 414.00	Deposit missing from bank statement	\$ (414.00)	\$ 369.00	\$ 45.00	414.00
8/11/2022	8/15/2022		\$ 928.84	\$ 463.84	\$ (465.00)	\$ 465.00		465.00
8/23/2022	8/25/2022		\$ 1,410.75	\$ 992.50	\$ (418.25)	\$ 418.25		418.25
8/24/2022	8/26/2022		\$ 64,341.50	\$ 62,747.50	\$ (1,594.00)	\$ 1,594.00		1,594.00
8/25/2022	8/29/2022		\$ 1,053.00	\$ 658.00	\$ (395.00)	\$ 395.00		395.00
8/30/2022	9/1/2022		\$ 2,685.00	\$ 2,295.00	\$ (390.00)	\$ 390.00		390.00
8/31/2022	9/2/2022		\$ 815.00	\$ 195.00	\$ (620.00)	\$ 620.00		620.00
<b>Total Cash &amp; Check Differences - August 2022</b>					<b>\$ (5,770.25)</b>	<b>\$ 5,725.25</b>	<b>\$ 45.00</b>	<b>\$ 5,770.25</b>

Date	Date of Deposit	USER ID	Original Deposit Amount	Bank Deposit	Deposit Difference	Amount of Cash Differences	Amount of Check Differences	Total Difference (Cash & Checks)
9/6/2022	9/8/2022		\$ 1,286.00	\$ 526.00	\$ (760.00)	\$ 760.00		\$ 760.00
9/9/2022	9/13/2022		\$ 646.25	\$ 236.25	\$ (410.00)	\$ 410.00		\$ 410.00
9/12/2022	9/13/2022		\$ 2,793.00	Deposit missing from bank statement	\$ (2,793.00)	\$ 2,713.00	\$ 80.00	\$ 2,793.00
9/13/2022	9/15/2022		\$ 415.20	\$ 165.20	\$ (250.00)	\$ 250.00		\$ 250.00
9/13/2022	9/15/2022			\$ 80.00	\$ 80.00	Possible checks from missing deposit 9/13/22		\$ -
9/14/2022	9/16/2022		\$ 2,339.55	\$ 1,989.55	\$ (350.00)	\$ 350.00		\$ 350.00
9/15/2022	9/19/2022		\$ 914.00	\$ 570.00	\$ (344.00)	\$ 344.00		\$ 344.00
9/19/2022	9/21/2022		\$ 1,179.00	Deposit missing from bank statement	\$ (1,179.00)	\$ 1,109.00	\$ 70.00	\$ 1,179.00
9/21/2022	9/23/2022		\$ 1,085.00	\$ 95.00	\$ (990.00)	\$ 990.00		\$ 990.00
9/23/2022	9/27/2022		\$ 425.00	Deposit missing from bank statement	\$ (425.00)	\$ 420.00	\$ 5.00	\$ 425.00
9/27/2022	9/29/2022		\$ 6,275.50	\$ 4,250.50	\$ (2,025.00)	\$ 2,025.00		\$ 2,025.00
9/30/2022	10/4/2022		\$ 1,147.00	\$ 425.00	\$ (722.00)	\$ 722.00		\$ 722.00
<b>Total Cash &amp; Check Differences - September 2022</b>					<b>\$ (10,248.00)</b>	<b>\$ 10,093.00</b>	<b>\$ 155.00</b>	<b>\$ 10,248.00</b>

Date	Date of Deposit	USER ID	Original Deposit Amount	Bank Deposit	Deposit Difference	Amount of Cash Differences	Amount of Check Differences	Total Difference (Cash & Checks)
10/5/2022	10/7/2022		\$ 1,127.00	\$ 710.00	\$ (417.00)	\$ 417.00		\$ 417.00
10/11/2022	10/13/2022		\$ 1,173.00	\$ 595.00	\$ (578.00)	\$ 578.00		\$ 578.00
10/12/2022	10/17/2022		\$ 3,463.00	\$ 1,780.00	\$ (1,683.00)	\$ 1,683.00		\$ 1,683.00
10/18/2022	10/20/2022		\$ 1,390.60	\$ 765.00	\$ (625.60)	\$ 625.60		\$ 625.60
10/21/2022	10/25/2022		\$ 446.85	\$ 60.00	\$ (386.85)	\$ 386.85		\$ 386.85
10/24/2022	10/26/2022		\$ 462.60	\$ 32.60	\$ (430.00)	\$ 430.00		\$ 430.00
10/25/2022	10/27/2022		\$ 742.50	\$ 672.50	\$ (70.00)	\$ 70.00		\$ 70.00
10/26/2022	10/27/2022		\$ 785.00	\$ 410.00	\$ (375.00)	\$ 375.00		\$ 375.00
10/27/2022	10/31/2022		\$ 822.00	\$ 207.00	\$ (615.00)	\$ 615.00		\$ 615.00
<b>Total Cash &amp; Check Differences - October 2022</b>					<b>\$ (5,180.45)</b>	<b>\$ 5,180.45</b>	<b>\$ -</b>	<b>\$ 5,180.45</b>

**CASH DISCREPANCIES RELATED TO DEPOSITS IN THE CLERK'S CONCENTRATION ACCOUNT**

Period: January 1, 2022 through December 31, 2022

Period: January 1, 2023 through June 30, 2023

Date	Date of Deposit	USER ID	Original Deposit Amount	Bank Deposit	Deposit Difference	Amount of Cash Differences	Amount of Check Differences	Total Difference (Cash & Checks)
11/2/2022	11/7/2022		\$ 649.40	\$ 140.40	\$ (509.00)	\$ 509.00		\$ 509.00
11/3/2022	11/7/2022		\$ 705.00	Deposit missing from bank statement	\$ (705.00)	\$ 705.00		\$ 705.00
11/3/2022	11/7/2022		\$ 1,110.00	Deposit missing from bank statement	\$ (1,110.00)	\$ 900.00	\$ 210.00	\$ 1,110.00
11/4/2022	11/8/2022		\$ 1,839.00	\$ 1,313.00	\$ (526.00)	\$ 526.00		\$ 526.00
11/4/2022	11/8/2022			\$ 210.00	\$ 210.00			\$ -
11/7/2022	11/10/2022		\$ 1,651.00	\$ 927.00	\$ (724.00)	\$ 724.00		\$ 724.00
11/10/2022	11/15/2022		\$ 3,308.50	\$ 3,115.50	\$ (193.00)	\$ 193.00		\$ 193.00
11/14/2022	11/16/2022		\$ 2,480.00	\$ 1,874.00	\$ (606.00)	\$ 606.00		\$ 606.00
11/15/2022	11/17/2022		\$ 682.00	\$ 168.00	\$ (514.00)	\$ 514.00		\$ 514.00
11/16/2022	11/22/2022		\$ 295.00	\$ 73.00	\$ (222.00)	\$ 222.00		\$ 222.00
11/17/2022	11/23/2022		\$ 1,019.30	\$ 636.00	\$ (383.30)	\$ 383.30		\$ 383.30
11/22/2022	11/28/2022		\$ 1,234.00	Deposit missing from bank statement	\$ (1,234.00)	\$ 1,044.00	\$ 190.00	\$ 1,234.00
11/28/2022	11/30/2022		\$ 1,915.35	\$ 1,503.35	\$ (412.00)	\$ 412.00		\$ 412.00
11/30/2022	12/2/2022		\$ 324.00	\$ 114.00	\$ (210.00)	\$ 210.00		\$ 210.00
<b>Total Cash &amp; Check Differences - November 2022</b>					<b>\$ (7,348.30)</b>	<b>\$ 6,948.30</b>	<b>\$ 400.00</b>	<b>\$ 7,348.30</b>

Date	Date of Deposit	USER ID	Original Deposit Amount	Bank Deposit	Deposit Difference	Amount of Cash Differences	Amount of Check Differences	Total Difference (Cash & Checks)
12/1/2022	12/5/2022		\$ 720.85	\$ 500.00	\$ (220.85)	\$ 220.85		\$ 220.85
12/1/2022	12/5/2022			\$ 190.00	\$ 190.00			\$ -
12/2/2022	12/6/2022		\$ 442.00	Deposit missing from bank statement	\$ (442.00)	\$ 437.00	\$ 5.00	\$ 442.00
12/7/2022	12/9/2022		\$ 735.00	Deposit missing from bank statement	\$ (735.00)	\$ 730.00	\$ 5.00	\$ 735.00
12/8/2022	12/12/2022		\$ 559.00	\$ 298.00	\$ (261.00)	\$ 261.00		\$ 261.00
12/9/2022	12/13/2022		\$ 381.00	Deposit missing from bank statement	\$ (381.00)	\$ 381.00		\$ 381.00
12/12/2022	12/15/2022		\$ 467.50	\$ 230.50	\$ (237.00)	\$ 237.00		\$ 237.00
12/13/2022			\$ 1,265.00	\$ 120.00	\$ (1,145.00)	\$ 1,145.00		\$ 1,145.00
12/15/2022	12/19/2022		\$ 400.45	\$ 183.45	\$ (217.00)	\$ 217.00		\$ 217.00
12/16/2022	12/20/2022		\$ 246.00	\$ 18.00	\$ (228.00)	\$ 228.00		\$ 228.00
12/19/2022	12/21/2022		\$ 1,400.00	Deposit missing from bank statement	\$ (1,400.00)	\$ 1,400.00		\$ 1,400.00
12/21/2022	12/30/2022		\$ 704.85	\$ 59.85	\$ (645.00)	\$ 645.00		\$ 645.00
12/20/2021	12/30/2022		\$ 1,181.00	\$ 290.00	\$ (891.00)	\$ 891.00		\$ 891.00
12/29/2022	1/3/2022		\$ 269.00	Deposit missing from bank statement	\$ (269.00)	\$ 269.00		\$ 269.00
12/30/2022	1/4/2022		\$ 425.60	\$ 131.60	\$ (294.00)	\$ 294.00		\$ 294.00
<b>Total Cash &amp; Check Differences - December 2022</b>					<b>\$ (7,365.85)</b>	<b>\$ 7,355.85</b>	<b>\$ 10.00</b>	<b>\$ 7,365.85</b>

**CASH DISCREPANCIES RELATED TO DEPOSITS IN THE CLERK'S CONCENTRATION ACCOUNT**

Period: January 1, 2022 through December 31, 2022

Period: January 1, 2023 through June 30, 2023

Date	Date of Deposit	USER ID	Original Deposit Amount	Bank Deposit	Deposit Difference	Amount of Cash Differences	Amount of Check Differences	Total Difference (Cash & Checks)
1/3/2023	1/6/2023		\$ 1,151.00	\$ 535.00	\$ (616.00)	\$ 616.00		\$ 616.00
1/5/2023	1/9/2023		\$ 1,176.00	\$ 890.00	\$ (286.00)	\$ 286.00		\$ 286.00
1/6/2023	1/10/2023		\$ 552.30	\$ 308.00	\$ (244.30)	\$ 244.30		\$ 244.30
1/6/2023	1/10/2023			\$ 5.00	\$ 5.00		Possible checks from missing deposit 12/2/22	\$ -
1/9/2023	1/11/2023		\$ 772.00	\$ 513.00	\$ (259.00)	\$ 259.00		\$ 259.00
1/9/2023	1/11/2023		\$ 246.00	Deposit missing from bank statement	\$ (246.00)	\$ 241.00	\$ 5.00	\$ 246.00
1/10/2023	1/12/2023		\$ 4,553.00	\$ 4,177.00	\$ (376.00)	\$ 376.00		\$ 376.00
1/11/2023	1/13/2023		\$ 462.80	\$ 164.80	\$ (298.00)	\$ 298.00		\$ 298.00
1/12/2023	1/17/2023		\$ 362.00	\$ 144.00	\$ (218.00)	\$ 218.00		\$ 218.00
1/13/2023	1/19/2023		\$ 359.00	\$ 108.00	\$ (251.00)	\$ 251.00		\$ 251.00
1/17/2023	1/19/2023		\$ 365.00	Deposit missing from bank statement	\$ (365.00)	\$ 345.00	\$ 20.00	\$ 365.00
1/19/2023	1/24/2023		\$ 630.60	Deposit missing from bank statement	\$ (630.60)	\$ 630.60		\$ 630.60
1/23/2023	1/27/2023		\$ 814.00	\$ 375.00	\$ (439.00)	\$ 439.00		\$ 439.00
1/24/2023	1/30/2023		\$ 1,099.00	\$ 574.00	\$ (525.00)	\$ 525.00		\$ 525.00
1/25/2023	1/30/2023		\$ 1,308.25	\$ 835.00	\$ (473.25)	\$ 473.25		\$ 473.25
1/27/2023	1/31/2023			\$ 5.00	\$ 5.00		Possible checks from missing deposit 12/7/22	\$ -
<b>Total Cash &amp; Check Differences - January 2023</b>					<b>\$ (5,227.15)</b>	<b>\$ 5,202.15</b>	<b>\$ 25.00</b>	<b>\$ 5,227.15</b>

Date	Date of Deposit	USER ID	Original Deposit Amount	Bank Deposit	Deposit Difference	Amount of Cash Differences	Amount of Check Differences	Total Difference (Cash & Checks)
2/1/2023	2/3/2023		\$ 3,055.40	\$ 2,220.40	\$ (835.00)	\$ 835.00		\$ 835.00
2/2/2023	2/6/2023		\$ 2,120.00	\$ 1,700.00	\$ (420.00)	\$ 420.00		\$ 420.00
2/3/2023	2/7/2023		\$ 8,643.00	\$ 7,363.00	\$ (1,280.00)	\$ 1,280.00		\$ 1,280.00
2/8/2023	2/10/2023		\$ 440.00	\$ 90.00	\$ (350.00)	\$ 350.00		\$ 350.00
2/9/2023	2/13/2023		\$ 1,401.65	\$ 1,120.65	\$ (281.00)	\$ 281.00		\$ 281.00
2/13/2023	2/15/2023		\$ 775.00	\$ 555.00	\$ (220.00)	\$ 220.00		\$ 220.00
2/14/2023	2/16/2023		\$ 195.00	Deposit missing from bank statement	\$ (195.00)	\$ 195.00		\$ 195.00
2/15/2023	2/17/2023		\$ 1,230.00	\$ 930.00	\$ (300.00)	\$ 300.00		\$ 300.00
2/15/2023	2/17/2023		\$ 5.00	Deposit missing from bank statement	\$ (5.00)	\$ 5.00		\$ 5.00
2/16/2023	2/21/2023		\$ 1,384.50	\$ 972.50	\$ (412.00)	\$ 412.00		\$ 412.00
2/17/2023	2/22/2023		\$ 5,470.00	\$ 3,110.00	\$ (2,360.00)	\$ 2,360.00		\$ 2,360.00
2/21/2023	2/23/2023		\$ 432.00	Deposit missing from bank statement	\$ (432.00)	\$ 432.00		\$ 432.00
2/22/2023	2/24/2023		\$ 43,461.00	\$ 43,031.00	\$ (430.00)	\$ 430.00		\$ 430.00
2/24/2023	3/1/2023		\$ 700.00	Deposit missing from bank statement	\$ (700.00)	\$ 670.00	\$ 30.00	\$ 700.00
2/27/2023	3/1/2023		\$ 352.00	Deposit missing from bank statement	\$ (352.00)	\$ 285.00	\$ 67.00	\$ 352.00
2/27/2023	3/1/2023			\$ 347.00	\$ 347.00	Deposit not on report, need to review deposit ticket		\$ -
2/27/2023	3/1/2023			\$ 130.50	\$ 130.50	Deposit not on report, need to review deposit ticket		\$ -
2/28/2023	3/3/2023		\$ 847.10	\$ 193.20	\$ (653.90)	\$ 653.90		\$ 653.90
<b>Total Cash &amp; Check Differences - February 2023</b>					<b>\$ (9,225.90)</b>	<b>\$ 9,128.90</b>	<b>\$ 97.00</b>	<b>\$ 9,225.90</b>



CASH DISCREPANCIES RELATED TO DEPOSITS IN THE CLERK'S CONCENTRATION ACCOUNT

Period: January 1, 2022 through December 31, 2022

Period: January 1, 2023 through June 30, 2023

Date	Date of Deposit	USER ID	Original Deposit Amount	Bank Deposit	Deposit Difference	Amount of Cash Differences	Amount of Check Differences	Total Difference (Cash & Checks)	
3/1/2023	3/3/2023		\$ 940.00	Deposit missing from bank statement	\$ (940.00)	\$ 885.00	\$ 55.00	\$ 940.00	
3/7/2023	3/9/23q		\$ 595.00	\$ 290.00	\$ (305.00)	\$ 305.00		\$ 305.00	
3/8/2023	3/10/2023		\$ 230.00	Deposit missing from bank statement	\$ (230.00)	\$ 230.00		\$ 230.00	
3/9/2023	3/13/2023		\$ 643.00	\$ 218.00	\$ (425.00)	\$ 425.00		\$ 425.00	
3/10/2023	3/14/2023		\$ 725.00	\$ 50.00	\$ (675.00)	\$ 675.00		\$ 675.00	
3/13/2023	3/15/2023		\$ 2,326.45	\$ 1,901.45	\$ (425.00)	\$ 425.00		\$ 425.00	
3/16/2023	3/21/2023		\$ 1,114.25	\$ 680.50	\$ (433.75)	\$ 433.75		\$ 433.75	
3/17/2023	3/21/2023		\$ 679.00	\$ 434.00	\$ (245.00)	\$ 245.00		\$ 245.00	
3/23/2023	3/28/2023		\$ 501.30	\$ 270.00	\$ (231.30)	\$ 231.30		\$ 231.30	
3/24/2023	3/28/2023		\$ 1,265.95	\$ 110.40	\$ (1,155.55)	\$ 1,155.55		\$ 1,155.55	
3/30/2023	4/23/2023		\$ 791.10	\$ 786.10	\$ (5.00)	\$ 5.00		\$ 5.00	
<b>Total Cash &amp; Check Differences - March 2023</b>						<b>\$ (5,070.60)</b>	<b>\$ 5,015.60</b>	<b>\$ 55.00</b>	<b>\$ 5,070.60</b>

Date	Date of Deposit	USER ID	Original Deposit Amount	Bank Deposit	Deposit Difference	Amount of Cash Differences	Amount of Check Differences	Total Difference (Cash & Checks)	
4/3/2023	4/6/2023		\$ 905.20	\$ 275.20	\$ (630.00)	\$ 630.00		\$ 630.00	
4/4/2023	4/7/2023		\$ 4,151.45	\$ 4,091.45	\$ (60.00)	\$ 60.00		\$ 60.00	
4/4/2023	4/7/2023		\$ 1,973.90	\$ 1,574.90	\$ (399.00)	\$ 399.00		\$ 399.00	
4/6/2023	4/12/2023		\$ 2,020.00	\$ 1,585.00	\$ (435.00)	\$ 435.00		\$ 435.00	
4/10/2023	4/13/2023		\$ 762.40	\$ 194.40	\$ (568.00)	\$ 568.00		\$ 568.00	
4/11/2023	4/13/2023		\$ 1,210.00	\$ 822.00	\$ (388.00)	\$ 388.00		\$ 388.00	
4/13/2023	4/18/2023		\$ 1,605.50	\$ 55.40	\$ (1,550.10)	\$ 1,550.10		\$ 1,550.10	
4/14/2023	4/19/2023		\$ 1,069.70	\$ 814.70	\$ (255.00)	\$ 255.00		\$ 255.00	
4/21/2023	4/25/2023		\$ 2,443.90	\$ 1,663.90	\$ (780.00)	\$ 780.00		\$ 780.00	
4/24/2023	4/26/2023		\$ 2,544.80	\$ 879.80	\$ (1,665.00)	\$ 1,665.00		\$ 1,665.00	
4/28/2023	5/2/2023		\$ 514.50	\$ 261.50	\$ (253.00)	\$ 253.00		\$ 253.00	
<b>Total Cash &amp; Check Differences - April 2023</b>						<b>\$ (6,983.10)</b>	<b>\$ 6,983.10</b>		<b>\$ 6,983.10</b>

Date	Date of Deposit	USER ID	Original Deposit Amount	Bank Deposit	Deposit Difference	Amount of Cash Differences	Amount of Check Differences	Total Difference (Cash & Checks)	
5/2/2023	5/4/2023		\$ 1,036.90	\$ 181.90	\$ (855.00)	\$ 855.00		\$ 855.00	
5/4/2023	5/8/2023		\$ 276.30	\$ 75.85	\$ (200.45)	\$ 200.45		\$ 200.45	
5/9/2023	5/11/2023		\$ 608.00	\$ 345.00	\$ (263.00)	\$ 263.00		\$ 263.00	
5/10/2023	5/12/2023		\$ 1,071.25	\$ 230.00	\$ (841.25)	\$ 841.25		\$ 841.25	
5/15/2023	5/17/2023		\$ 436.00	\$ 221.00	\$ (215.00)	\$ 215.00		\$ 215.00	
5/16/2023	5/18/2023		\$ 755.80	\$ 455.80	\$ (300.00)	\$ 300.00		\$ 300.00	
5/17/2023	5/19/2023		\$ 742.95	\$ 442.95	\$ (300.00)	\$ 300.00		\$ 300.00	
5/24/2023	5/30/2023		\$ 213.00	Deposit missing from bank statement	\$ (213.00)	\$ 213.00		\$ 213.00	
5/25/2023	5/30/2023		\$ 321.00	Deposit missing from bank statement	\$ (321.00)	\$ 321.00		\$ 321.00	
5/26/2023	5/31/2023		\$ 652.25	Deposit missing from bank statement	\$ (652.25)	\$ 652.25		\$ 652.25	
<b>Total Cash &amp; Check Differences - May 2023</b>						<b>\$ (4,160.95)</b>	<b>\$ 4,160.95</b>		<b>\$ 4,160.95</b>

**CASH DISCREPANCIES RELATED TO DEPOSITS IN THE CLERK'S CONCENTRATION ACCOUNT**

Period: January 1, 2022 through December 31, 2022

Period: January 1, 2023 through June 30, 2023

Date	Date of Deposit	USER ID	Original Deposit Amount	Bank Deposit	Deposit Difference	Amount of Cash Differences	Amount of Check Differences	Total Difference (Cash & Checks)
6/6/2023	6/8/2023		\$ 1,003.00	\$ 363.00	\$ (640.00)	\$ 640.00		\$ 640.00
6/7/2023	6/9/2023		\$ 1,516.45	\$ 247.35	\$ (1,269.10)	\$ 1,269.10		\$ 1,269.10
6/8/2023	6/12/2023		\$ 769.30	\$ 485.00	\$ (284.30)	\$ 284.30		\$ 284.30
6/12/2023	6/14/2023		\$ 430.95	\$ -	\$ (430.95)	\$ 430.00	\$ 0.95	\$ 430.95
<b>Total Cash &amp; Check Differences - June 2022</b>					<b>\$ (2,624.35)</b>	<b>\$ 2,623.40</b>	<b>\$ 0.95</b>	<b>\$ 2,624.35</b>

<b>Cash Variances for the months reviewed in 2022 &amp; 2023</b>			
2022	January and December (audited)		\$ 114,715.75
2022	February through November		\$ 13,670.15
2023	January through June only		\$ 67,931.50
54	Potentially altered Daily Fee Deposit Reports		\$ 33,114.10
29	Potentially altered deposit tickets		

**Notes:** There were no cash discrepancies eliminated due to voids, revisions or deposit corrections equal to the amount of an individual cash discrepancies on this report

<b>Key ( shaded cells indicate the following):</b>	
	- Potentially altered Daily Fee Deposit Reports
	- Cash discrepancy totals for each month
	- Possible checks deposited from a missing deposit