



Village of Ravena

Internal Controls Over Selected Financial Activities

Report of Examination

Period Covered:

June 1, 2010 — July 31, 2011

2012M-37



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

June 2012

Dear Village Officials:

A top priority of the Office of the State Comptroller is to help local government officials manage government resources efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support government operations. The Comptroller oversees the fiscal affairs of local governments statewide, as well as compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving operations and Village Board governance. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard local government assets.

Following is a report of our audit of the Village of Ravena, entitled Internal Controls Over Selected Financial Activities. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the General Municipal Law.

This audit's results and recommendations are resources for local government officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller
Division of Local Government
and School Accountability*



State of New York Office of the State Comptroller

EXECUTIVE SUMMARY

The Village of Ravena (Village) is located in the Town of Coeymans in Albany County and has a population of approximately 3,400. The Village provides a range of services to its residents including fire protection; street maintenance; snow removal; water services, parks, recreation, and pool services; and general administration. Sewer services are provided to residents through a contract with the Town of Coeymans. The Village's budgeted expenditures for the 2011-12 fiscal year were approximately \$3,100,000, which were funded primarily with real estate taxes, water and sewer rents, sales taxes, and utility taxes.

The Village is governed by an elected Board of Trustees (Board) which is comprised of a Mayor and four Trustees. The Mayor serves as the Village's chief executive officer. The Board is the legislative body responsible for managing Village operations. These responsibilities include establishing and monitoring a system of internal controls, adopting the annual budget, monitoring the finances, and overseeing the work of Village officials. The Village's chief fiscal officer is the Treasurer, who is appointed by the Mayor, subject to Board approval. Additional appointed officials include the Clerk, the Village Foreman, and the Building Inspector. Although the Water Supervisor is a Village employee, he also is a department head involved in the purchasing process. Department heads have purchasing authority.

Scope and Objective

The objective of our audit was to review the Village's internal controls over financial operations related to Board oversight and purchasing for the period June 1, 2010 to July 31, 2011. Our audit addressed the following related questions:

- Did the Board provide adequate oversight to monitor the Village's finances by ensuring the timely completion and review of financial reports, and by annually auditing the books and records of Village officials?
- Did the Board establish adequate internal controls over the purchasing process to ensure that competitive procedures are used to acquire goods and services as economically as possible and that the audit of claims is sufficient?

Audit Results

The Board needs to improve its oversight of Village operations. As a result of the Board's lack of oversight, we found discrepancies in the Village's budgeting and reporting requirements, purchasing, and claims processing procedures.

The Treasurer performs all budget transfers at year-end without Board approval. As of May 31, 2011, 43 accounts were overexpended in the general, water, and sewer funds, which resulted in year-end budget transfers totaling \$215,554. The 2009-10 and 2010-11 annual financial reports were filed almost five and four months after the due date, respectively. Board members generally do not review the Village's financial reports, and the Board did not perform an annual audit of the Treasurer's or the Justice Court's records for 2010-11.

We also found that Village officials are not adequately administering purchasing procedures. Although the Board has adopted a procurement policy, it is outdated and not all Village officials are aware of the policy's existence. Department heads generally do not use requisition forms and Board members are not informed of all purchases being made. The Board did not properly oversee and monitor purchases in all instances to ensure that its procurement policy was followed and did not properly audit all vouchers. We reviewed 54 claim packets totaling \$160,696 and found 36 claims totaling \$48,444, or 67 percent of the claims reviewed, had one or more deficiencies. In addition, we found four duplicate payments resulting in overpayments for diesel fuel totaling \$3,001.

Comments of Local Officials

The results of our audit and recommendations have been discussed with Village officials and their comments, which appear in Appendix A, have been considered in preparing this report. Village officials generally agreed with our recommendations and indicated they planned to initiate corrective action.

Introduction

Background

The Village of Ravena (Village) is located in the Town of Coeymans in Albany County and has a population of approximately 3,400. The Village provides a range of services to its residents including fire protection, street maintenance, snow removal, water services, parks, recreation, and pool services, and general administration. Sewer services are provided to residents through a contract with the Town of Coeymans. The Village's budgeted expenditures for the 2011-12 fiscal year were approximately \$3,100,000, which were funded primarily with real estate taxes, water and sewer rents, sales taxes, and utility taxes.

The Village is governed by an elected Board of Trustees (Board) which is comprised of a Mayor and four Trustees. The Mayor serves as the Village's chief executive officer. The Board is the legislative body responsible for managing Village operations. These responsibilities include establishing and monitoring a system of internal controls, adopting the annual budget, monitoring the finances, and overseeing the work of Village officials.

The Village's chief fiscal officer is the Treasurer, who is appointed by the Mayor, subject to Board approval. As such, it is her responsibility to receive and disburse all Village moneys, maintain the Village's accounting records, prepare and distribute monthly financial operating reports to the Board and department heads and the Office of the State Comptroller. Additional appointed officials include the Clerk, the Village Foreman, and the Building Inspector. Although the Water Supervisor is a Village employee, he also is a department head involved in the purchasing process. The department heads have purchasing authority.

Objective

The objective of our audit was to review the Village's internal controls over financial operations related to Board oversight and purchasing. Our audit addressed the following related questions:

- Did the Board provide adequate oversight to monitor the Village's finances by ensuring timely completion and review of financial reports, and by annually auditing the books and records of Village officials?
- Did the Board establish adequate internal controls over the purchasing process to ensure that competitive procedures are used to acquire goods and services as economically as possible and that the audit of claims is sufficient?

**Scope and
Methodology**

We interviewed Village officials and examined the Village’s financial records for the period June 1, 2010 to July 31, 2011.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit is included in Appendix B of this report.

**Comments of
Local Officials and
Corrective Action**

The results of our audit and recommendations have been discussed with Village officials and their comments, which appear in Appendix A, have been considered in preparing this report. Village officials generally agreed with our recommendations and indicated they planned to initiate corrective action.

The Board of Trustees has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and forwarded to our office within 90 days, pursuant to Section 35 of the General Municipal Law. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board of Trustees to make this plan available for public review in the Village Clerk’s office.

Board Oversight

The Board is responsible for the oversight of the Village's operations and ensuring that procedures are in place to safeguard the Village's financial resources. This responsibility includes establishing a system of internal controls to ensure that the Board continually monitors and amends the budget as warranted during the year. The Board also must make certain that the Treasurer files required documents with the Office of the State Comptroller (OSC) on a timely basis. Furthermore, the Board must annually audit, or cause to be audited, the financial reports and supporting records of those officials/employees which receive and disburse funds.

We found that the Board is not performing several of its oversight duties properly or in a timely manner. The Treasurer performs all budget transfers at year-end without Board approval. As of May 31, 2011, 43 accounts were overexpended in the general, water, and sewer funds, which resulted in year-end budget transfers totaling \$215,554. The 2009-10 and 2010-11 annual financial reports were filed almost five and four months late, respectively. Board members generally do not review the Village's financial reports, and the Board did not perform an annual audit of the Treasurer's or the Justice Court's records for 2010-11. As a result of the Board's inadequate oversight, the Village's financial resources are at an increased risk of being depleted or misappropriated without detection or correction.

Budget Transfers

Effective budgetary controls limit expenditures to the specific purposes and amounts authorized by the Board in the annual operating budget. Village Law requires that budget amendments be authorized by the Board prior to incurring an expenditure in excess of available appropriations.

The Mayor and Treasurer stated that the Board does not monitor actual results of operations against the budget. The Treasurer also stated that generally, few budget transfers are needed; however, any that are needed occur at year-end. In addition, she said that she initiates budget transfers without the Board's approval.

The Board minutes contain no record of budget transfers having been approved by the Board during the year or at the conclusion of the fiscal year. We reviewed all budget transfers made in fiscal year 2010-11 and found that 43 appropriation accounts were overexpended by \$373,271,¹ collectively, in the general, water, and sewer funds as of

¹ At year end, 11 of the 43 overexpended appropriation accounts were overexpended by a total of \$185,802. These 11 appropriation accounts first became overexpended during the year as far back as September 2010, meaning the accounts were overexpended for up to eight months during the year.

May 31, 2011.² These overexpenditures resulted in budget transfers totaling \$215,554.³

Without effective controls over budgetary modifications, expenditures may exceed available appropriations, placing the Village at risk of not having moneys available when needed and incurring operating deficits that could negatively impact the Village's financial condition. Poor budgetary control limits the Village's ability to monitor results of operations against the budget during the year. Subsequent to fieldwork, the Village reported a \$406,171 operating deficit in the sewer fund⁴ and a \$54,140 operating deficit in the water fund.

Financial Reports

Annual financial reports are essential for the Board to provide adequate oversight of, and to monitor, the Village's financial operations. Adequate accounting records and effective procedures are needed to properly account for and report the Village's financial activities. Properly prepared financial reports require that the financial records be accurate and maintained in a timely manner. The Treasurer is responsible for filing the Village's annual financial report (AFR) with OSC within 60 days following the close of the fiscal year. In addition, the Treasurer should be providing periodic financial reports to the Board throughout the year. The AFR is an important document that allows management and the public to assess the Village's financial operations and financial condition.

The 2010-11 AFR was due on August 1, 2011, but was not filed until November 28, 2011, approximately four months late. Likewise, the 2009-10 AFR was due on August 1, 2010, but was not filed until December 16, 2010, almost five months late. The Treasurer stated that the 2010-11 AFR was filed late because the Village's accounting firm was too busy to complete it by the deadline.

In addition, the Board does not request or receive periodic financial reports at its meetings. The Treasurer stated that the Board members generally do not review the Village's financial reports that are available in her office. The Mayor stated that only he and one Trustee

² Actual expenditures for all three funds during 2010-11 totaled approximately \$2,980,000; thus, approximately 13 percent of total expenditures were overexpended at year-end.

³ In addition, an appropriation account in the sewer fund was left overexpended by \$157,717 after all other budget transfers were made at year-end.

⁴ Due to contract negotiations, payments for June through December 2008 and January through December 2009 sewer billings were paid to the Town of Coeymans during the 2010-11 fiscal year. The expenditures were all recorded in 2010-11, resulting in the large operating deficit reported in the sewer fund for that fiscal year. The operating deficit also resulted in the Village reporting a deficit fund balance totaling approximately \$90,000.

review the reports located in the Treasurer's office. Another Trustee indicated that he looks at budget versus actual reports when the Village is preparing the annual budget, but does not review the reports regularly during the year.

The lack of periodic reporting and untimely submission of annual financial reports diminishes the Board's ability to monitor and manage the Village's financial resources properly and increases the risk that errors and irregularities may occur and go undetected and uncorrected. In addition, the transparency of Village operations is compromised because the public does not have the opportunity to review the Village's financial operations and assess its financial condition.

Annual Audits

Village Law requires that the Board annually audit the Treasurer's reports and supporting records, or cause them to be audited by a Village officer or employee or a certified public accountant. This annual accounting provides an added measure of assurance that financial records and reports contain reliable information on which to base management decisions and gives the Board the opportunity to monitor the Village's fiscal procedures. The annual audit of the Treasurer's financial records also helps the Board to monitor the Treasurer's fiscal activities. The audit of these records provides independent verification that the records have been maintained in accordance with established procedures, transactions have been properly recorded, and cash has been properly accounted for.

Likewise, the Uniform Justice Court Act requires Justices to present their records and dockets to their governing boards for audit at least once a year. The Board members must then either audit the records, or engage an independent public accountant to do so. After the audit is complete, this fact should be entered in the minutes of the Board's proceedings. The absence of annual audits prevents Board members from independently verifying that Court accounting records are complete and accurate and that all moneys have been properly accounted for and reported.

The Board did not perform an annual audit of the Treasurer's records or the Justice Court for 2010-11. The Mayor stated that the Board was not aware that audits of the Treasurer's and the Justice Court's records were required to be completed.

The Board's failure to perform an annual audit of the Treasurer's and Justice Court's records diminishes its ability to effectively monitor the Village's financial operations and increases the likelihood of errors or irregularities occurring and remaining undetected and uncorrected.

Recommendations

1. The Board should authorize all budgetary amendments prior to incurring an expenditure in excess of available appropriations and ensure that procedures are in place for all budgetary amendments to be posted to the accounting records in a timely manner.
2. The Treasurer should file the Village's annual financial report with the Office of the State Comptroller in a timely manner, as required by law. In addition, the Board should monitor the Treasurer's financial activities by requesting and reviewing monthly financial reports.
3. The Board should ensure that annual audits of the financial records and reports of the Treasurer's office and the Justice Court are performed annually, as required.

Purchasing and Claims Processing

Effective internal controls over purchasing include policies and procedures to provide an organization with reasonable assurance that it is using its resources effectively and complying with applicable laws and regulations. An effective procurement system helps the Village obtain products and services of the desired quality in the quantity needed, at the best price available, and in compliance with applicable Board and legal requirements. Village officials are responsible for establishing controls to ensure the proper use of competition and sufficient documentation to allow for a proper Board audit. A proper claims audit helps to ensure that claims are appropriate, represent actual and necessary Village costs, and are in compliance with applicable laws and policies.

Village officials are not adequately administering purchasing procedures. Although the Board has adopted a procurement policy, it is outdated and not all Village officials are aware of the policy's existence. Department heads do not use purchase requisition forms, and Village officials do not inform Board members of all purchases being made. The Board did not properly oversee and monitor all purchases to ensure that its procurement policy was followed and did not properly audit all claims. We reviewed 54 claim packets totaling \$160,696 and found that 36 claims totaling \$48,444 had one or more deficiencies. In addition, we found four duplicate payments that resulted in overpayments for diesel fuel totaling \$3,001.

Policies and Procedures

One of the main objectives of a procurement process is to obtain the best quality of goods and services at the lowest possible price in compliance with Village policy and legal requirements. This helps ensure that taxpayer dollars are expended in the most efficient manner. The Board must adopt a formal procurement policy requiring that, in addition to competitive bidding guidelines, the Village consider available State and County contracts, obtain written proposals, document purchase decisions, and justify and document why the Village awards contracts to someone other than the lowest responsible bidder. It also is important that procurement policies address emergency purchases, sole source purchases, and purchases from professional service providers. Likewise, Village policies and procedures regarding the use of purchase requisitions should be in writing.

Although the Board has adopted a procurement policy, it is outdated and some Village officials were unaware of its existence. The procurement policy was adopted by Board resolution on January

21, 1993; however, the competitive bidding thresholds have not been updated to correspond with changes to General Municipal Law (GML).⁵ The Village's policy currently refers to GML and specifies, with certain exceptions, that all aggregate purchases and public works contracts under \$10,000 and \$20,000, respectively, during a fiscal year are not required to be competitively bid. Thus, the policy's thresholds for competitive bidding are much lower than the new GML guidelines. In addition, the policy is not updated annually at the annual organizational meetings as required by the policy. Furthermore, two out of three department heads stated that they were not aware that the Village had a procurement policy. The Mayor explained that he was unsure why the procurement policy had not been updated.

Village officials told us that the Village utilizes purchase requisitions (requisitions) if a purchase is over \$50; the requisitions are to be signed by the department head, a Board member, and the Mayor. A policy regarding requisitions is not in writing. As a result, department heads do not use requisition forms and Board members are not informed of the purchases being made. The Mayor added that staff, with the exception of the Building Inspector, do not use requisitions. The Mayor indicated that requisition forms are not being used due to a lack of enforcement by Village officials.

Without proper monitoring of the Village's procurement policy, the Board cannot be assured that the Village is acquiring goods at the lowest price, which could result in unnecessary costs to taxpayers. Furthermore, when policies and procedures are not documented in writing, there is a risk that Village employees and officials are unaware of the Village's purchasing procedures.

Purchasing and Claims Processing

The appropriate use of competition in procuring goods and services paid for with public funds helps to ensure that the Village is obtaining the lowest available price. The proper documentation of competitive proposals/bids, price quotations, or viable alternatives to competitive bidding supports compliance with applicable law or policy, and helps the Board perform a proper and thorough audit of each claim before payment. According to the Village's procurement policy, every purchase must be initially reviewed to determine whether it is a purchase contract or a public works contract, and a good faith effort made to determine whether the aggregate amount is subject to competitive bidding. GML requires municipalities to adopt written policies and procedures for the procurement of goods and services that are not subject to competitive bidding requirements. The Village's

⁵ Effective November 12, 2009, the bidding threshold for public works contracts increased from \$20,000 to \$35,000. Effective June 22, 2010, the bidding threshold for purchase contracts increased from \$10,000 to \$20,000.

adopted procurement policy requires these types of goods and services to be purchased using written or verbal quotations, depending on the dollar amount of the purchase, and requires that Village personnel maintain adequate documentation of the actions taken.

Furthermore, the audit process should ensure that all claims are sufficiently itemized, include documentation to support compliance with the Village's procurement policy and requisition process, and contain evidence that the goods or services were actually received. The Board minutes should reflect which claims the Board has audited and approved for payment. By paying claims in a timely manner, the Village can avoid penalties for late payment and making duplicate payments.

The Board did not properly oversee and monitor purchases in all instances to ensure that its procurement policy was followed. In addition, although the Board minutes reflected proper approval of payments, not all vouchers were properly audited. We reviewed 54 claim packets totaling \$160,696⁶ to determine if the purchases adhered to the procurement policy, were properly authorized, and if requisitions were issued when required. We also determined if the claim packets were sufficiently itemized and supported, contained evidence of receipt, were approved by the department head, and were audited and approved for payment by the Board. Of the 54 claims reviewed, 36 claims totaling \$48,444 (67 percent) had one or more deficiencies. Some examples follow:

- Fifteen claims totaling \$17,590 either did not adhere to the procurement policy or did not have adequate documentation attached to the voucher to determine if the procurement policy was followed. Department heads told us that purchases for 13 of the claims totaling \$15,760 were made either by State contract, the solicitation of bids, during an emergency, or as a sole source. However, documentation of these explanations was not attached to the claim vouchers.
- Twelve claims totaling \$5,173 lacked requisition forms for approval of the purchase.
- Five claims totaling \$21,996 lacked at least a majority of the Board's (three members) signature for approval of payment on the claim.

⁶ See Appendix B, Audit Methodology and Standards, for details on our sample selection.

We also found that Village officials made four duplicate payments for diesel fuel to a vendor between March 31, 2010, and February 16, 2011, as a result of the balance due listed on four monthly vendor statements. The four duplicate payments resulted in overpayments being made to the vendor totaling \$3,001. The Village Clerk indicated that she was unaware of these duplicate payments. After we brought this to her attention, she contacted the vendor, and the Village received a refund check on February 14, 2012 for this amount.

The failure to abide by and monitor compliance with the Village's procurement policy increases the risk that goods or services will not be obtained at the lowest possible price and that public moneys will not be used in the best interests of the taxpayers. When the Board does not properly authorize purchases or audit claims prior to payment, the Village is at risk of making incorrect payments, paying for items that are not necessary or appropriate, or paying for goods or services that were not received as ordered. This lack of a comprehensive review of claims by the Village Board and officials contributed to the overpayment of funds being made to a vendor which went undetected.

Recommendations

4. The Board should review, update, and readopt the comprehensive written procurement policy to guide all Village officials and employees involved in the procurement process.
5. The Board should develop written policies for the requisition process and enforce compliance of requisition use by Village officials and employees involved in the procurement process.
6. The Board should monitor and enforce compliance with the Village's procurement policy to ensure that written and verbal quotations and price comparisons are obtained and documented with the claim packets. Also, purchases that fall under the exceptions of competitive bidding and the solicitation of quotes should be documented with the claim packets.
7. The Board and Village officials should ensure that purchases conform to the established procedures for the submission and processing of claims.
8. The Board should ensure that all claims are properly audited prior to payment.

APPENDIX A

RESPONSE FROM LOCAL OFFICIALS

The local officials' response to this audit can be found on the following page.

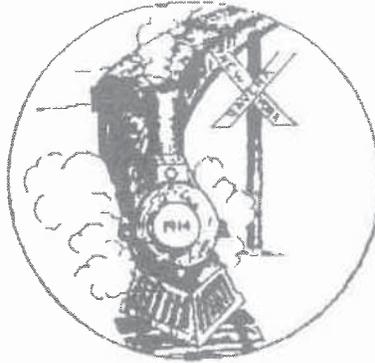
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June 18, 2012

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To Whom It May Concern:

The Village Board of Trustees would like to extend its gratitude to the Office of the State Comptroller for working with the Village and conducting an audit of our Internal Controls on selected financial operations.

The Village accepts the stated findings and recommendations of the OSC Draft. We take these findings very seriously. Our goal as a Board is to review the recommendations and develop a Corrective Action Plan. This plan will be filed within the next 90 days to address each one of the recommendations made by the State Comptroller.

Thank you again for all of the time and efforts of your staff while performing our financial audit.

Sincerely,

John T. Bruno
Mayor

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to determine if internal controls over selected financial activities were appropriately designed and operating effectively. To accomplish this, we performed an initial assessment of the internal controls so that we could design our audit to focus on those areas most at risk. Our initial assessment included evaluations of the following areas: financial condition/control environment, the Village's accounting systems, cash management, cash receipts and disbursements, purchasing, claims processing, payroll, user charges, real property taxes, Justice Court, and information technology.

During the initial assessment, we interviewed appropriate Village officials to gain an understanding of the internal control structure and determine the effectiveness of such controls. We also performed limited tests of transactions and reviewed pertinent documents such as adopted policies and procedures, Board minutes, and financial records and reports. Through our completion of the IT questionnaire, we gained an understanding of the Village's information systems controls. Further, we reviewed the Village's internal controls and procedures over the computerized financial databases to help ensure that the information produced by such systems was reliable.

After reviewing the information gathered during our initial assessment, we determined where weaknesses existed, and evaluated those weaknesses for inherent control risks. We then decided on the reported objective and scope by selecting for audit those areas most at risk. We selected Board oversight and the purchasing process for further audit testing.

To accomplish the objective of this audit, we performed the following audit procedures:

- We interviewed Village officials and employees, and reviewed Board minutes and policies to gain an understanding of internal controls over selected financial operations.
- We reviewed all budget transfers made in the 2010-11 fiscal year per the Village's Budget Adjustment Report. We listed all budget transfers documented on the report by fund (general, water, and sewer) and then calculated the total dollar amount of budget increases and decreases by fund and overall. For all accounts with overexpenditures greater than \$5,000, we reviewed the monthly Budget Control Reports for each month to determine the year to date unexpended balance for each account monthly. As a result of a negative balance in a sewer fund account, we calculated the amount of budget transfers that should have been made by Village officials in the 2010-11 fiscal year.
- We interviewed the Treasurer and confirmed with our records to determine if the annual financial reports were filed on a timely basis.
- We interviewed Village officials to determine if financial reports were distributed to and/or reviewed by the Board.
- We interviewed Village officials to determine if required annual audits of records were conducted.

- We selected two abstracts for testing by listing all 29 abstract numbers processed during our 14-month audit period and assigning a number to them. We then used a random number generator to determine which abstract numbers to select. The random number generator resulted in the selection of the eighth and the 13th abstracts. These abstracts were from the months of September 2010 and December 2010. We performed attribute testing and interviewed Village officials for the claim packets selected and documented the results and exceptions in our workpapers. We then summarized and quantified the exceptions found during our review.
- We reviewed the Vendor Activity Report and vouchers paid from February 2010 through December 2011 for the vendor who received duplicate payments. Subsequent to fieldwork, we interviewed the Village Clerk to obtain the status of the Village's account with the vendor.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

APPENDIX C

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