



# Town of White Creek

## Board Oversight of Financial Activities

### Report of Examination

Period Covered:

January 1, 2011 — September 30, 2012

2013M-64



Thomas P. DiNapoli

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# State of New York Office of the State Comptroller

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## **Division of Local Government and School Accountability**

September 2013

Dear Local 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 Town 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 Town of White Creek, entitled Board Oversight of 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*

# Introduction

## Background

The Town of White Creek (Town) is located in Washington County and has a population of approximately 3,400. The Town is governed by an elected five-member Town Board (Board), which consists of the Town Supervisor (Supervisor) and four council members. The Board is responsible for the general oversight of the Town's operations and finances. The Supervisor, as chief fiscal officer, acts as the Budget Officer unless another person is appointed. The Supervisor appointed a Budget Officer to perform financial responsibilities related to the Town's budget and assigned various accounting and bookkeeping duties to the Budget Officer, which include ensuring that the accounting records are complete and accurate, providing monthly financial reports to the Board, and filing annual financial reports with the Town Clerk and the Office of the State Comptroller (OSC).<sup>1</sup> During our audit scope period, the Town appointed two Budget Officers. The previous Budget Officer served the Town for approximately 15 years, and a new Budget Officer was appointed in January 2011.

The Town provides various services to its residents, including highway maintenance, snow removal, and general government support. These services are financed primarily by real property taxes and State aid. Budgeted 2013 appropriations were \$271,156 for the general fund and \$672,290 for the highway fund.

## Objective

The objective of our audit was to determine if Town officials provided adequate oversight of the Town's financial activities. Our audit addressed the following related question:

- Did the Board provide adequate oversight to ensure that financial activities are accurately recorded and reported in a timely manner?

## Scope and Methodology

We examined the Supervisor's records and reports for the period January 1, 2011, to September 30, 2012. Because the Town's annual update document (AUD) has not been filed since 2009 and the financial records were found to be incomplete and therefore inaccurate, we also scanned bank statements, images of canceled checks, and selected financial transactions to determine if expenditures appeared reasonable and were for appropriate Town purposes for the period January 1, 2010, to September 30, 2012.

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<sup>1</sup> The Budget Officer's duties related to accounting and bookkeeping also include calculating payroll and related withholding payments and preparing, monitoring, and modifying the budget.

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 are included in Appendix C of this report.

**Comments of  
Local Officials and  
Corrective Action**

The results of our audit and recommendations have been discussed with Town officials and their comments, which appear in Appendix A, have been considered in preparing this report. Town officials generally agreed with our recommendations and indicated they have already initiated corrective action. Appendix B includes our comment on an issue raised in the Town's response letter.

The Board 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 to make this plan available for public review in the Town Clerk's office.

## Board Oversight of Financial Activities

The Board is responsible for the Town's overall financial management. To adequately oversee and monitor the Town's financial activities, it is essential that complete, accurate, and timely accounting records are maintained. The Supervisor, as chief fiscal officer, is responsible for performing basic accounting functions, including maintaining detailed accounting records, complying with Federal and State payroll withholding and remitting requirements, providing monthly reports to the Board, and filing the Town's annual update document (AUD) with the Town Clerk and OSC. Although the Supervisor has primary responsibility for managing the Town's day-to-day activities, the entire Board shares responsibility for fiscal oversight and establishing a system of financial reporting. As such, the Board must perform a proper annual audit of the books and records of officers and employees who receive or disburse moneys on behalf of the Town.

Our audit revealed that the Board's involvement and scrutiny of financial activities and operations was inadequate, and that the Board and Supervisor were unaware of the inadequate condition of the Town's accounting records. By their lack of involvement and oversight of financial activities and operations, the Supervisor and Board did not adequately manage the Town's financial operations. Our publications entitled *Local Government Management Guide — Internal Controls* and *Local Government Management Guide — Fiscal Oversight Responsibilities* can help the Board get started on a plan for corrective action.<sup>2</sup>

The Supervisor did not adequately oversee and monitor the work of the Budget Officer who served as the Town's bookkeeper and maintained the Town's accounting records. Due to the poor condition of the Town's financial records and reports, the Board was unable to determine the Town's true financial condition or effectively monitor the Town's financial operations. The Board also was unaware that the Town was not in compliance with payroll tax filing or payment requirements for Federal and State liabilities. In addition, the Board did not ensure that the Supervisor had prepared the 2010 and 2011 annual financial reports, and the Supervisor never filed these reports with the Town Clerk or OSC. The Board also failed to perform an adequate audit of the Supervisor's and Town Clerk's books and records.

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<sup>2</sup> These Local Government Management Guides are available on OSC's Internet site: <http://www.osc.state.ny.us>

## Accounting Records and Reports

The Supervisor is required by Town Law to maintain a complete and accurate account of the receipt and disbursement of all moneys. Accordingly, general ledgers, cash receipt and disbursement journals, and subsidiary revenue and appropriation ledgers must be maintained in a complete, accurate, and timely manner. It also is important that the Supervisor perform monthly reconciliations of bank statement balances with cash balances as recorded in the Town records. Any differences must be promptly documented and resolved to ensure that financial activities are accounted for in a proper and timely manner. Because the Supervisor assigned the recordkeeping and reporting duties to the Budget Officer, the Supervisor must develop policies and procedures for the Budget Officer that explain her duties and responsibilities. The Supervisor also should provide sufficient oversight of the Budget Officer's work to ensure that it is conducted in a timely and reliable manner. In addition, the Supervisor must provide accurate monthly financial reports to the Board. The detailed monthly financial reports the Supervisor submits to the Board should include all receipts and disbursements.

We found that the Town's accounting records were inaccurate and incomplete. The Budget Officer, who also serves as the Town's bookkeeper, did not properly maintain the Town's accounting records. Specifically, she did not record all revenues, receipts, expenditures, or disbursements in the Town's records, which left the Town's accounting records woefully inadequate. The Supervisor did not provide sufficient oversight over the Budget Officer's work or review the bank reconciliations performed by the Budget Officer. Therefore, the Supervisor was unaware of the deficiencies in the Town's accounting records. In addition, the Board did not ensure that the Supervisor provided appropriate guidance for the Budget Officer, nor did it provide adequate oversight of the Town's financial activities.<sup>3</sup>

During our review of the Town's accounting records, we found that the Budget Officer did not record the 2011 property tax revenues totaling \$666,620 and 2012 property tax revenues totaling \$695,782 in the accounting records. Also, the Budget Officer did not record revenues totaling \$11,259 for Justice Court fines received and the forfeiture of bail,<sup>4</sup> or the liabilities or expenditures for the employer's portion of Social Security, Medicare, or Federal and State unemployment taxes.<sup>5</sup> In addition, during our review of 12 disbursements<sup>6</sup> totaling

<sup>3</sup> Refer to the Annual Audit section for additional information.

<sup>4</sup> For the period October 1, 2010, to December 31, 2010

<sup>5</sup> Refer to the Payroll Tax Liabilities section for additional information

<sup>6</sup> We selected these 12 disbursements made from January 1, 2011, to September 30, 2012, for further examination during a scan of canceled check images. The disbursements consisted of \$10,368 for a New York State (NYS) levy for unpaid unemployment taxes, \$100 for a NYS levy fee, and \$320 in bank overdraft fees.

\$10,788, we found that these expenditures were not recorded in the accounting records. Because the accounting records were inaccurate, the Budget Officer could not reconcile cash balances to the balances recorded in the accounting records during her bank reconciliations. The Supervisor was unaware of the deficiencies in the accounting records and bank reconciliations because he did not review the Budget Officer's work or the bank reconciliations. The Board was unaware of the cash discrepancies because the Supervisor did not include the bank statements and bank reconciliations with the monthly financial reports that he submitted to the Board.

Due to the inadequate accounting records and oversight, we extended our review of cash receipts, bank transfers, and disbursements to the period January 1, 2010, to September 30, 2012. We tested 75 percent of the cash received by the Town in 2010, 2011, and 2012, totaling \$2,238,726, and found that the Budget Officer had not recorded in the accounting records 62 percent of these receipts totaling approximately \$1,393,528.<sup>7</sup> However, we did not find any discrepancies during our review of the Town's bank transfers or disbursements. We examined all transfers totaling \$2,585,475 made between Town bank accounts and determined they were intact, performed in a timely manner, and transferred to legitimate Town accounts. We reviewed 76 disbursements totaling \$86,351 made during January 1, 2010, to September 30, 2012, and found that they were properly authorized, supported, and for a valid Town purpose.<sup>8</sup> We recalculated the expected accounts payable as of December 31, 2010, and December 31, 2011, and found that the amounts recorded in the accounting records were reasonable.<sup>9</sup> We also scanned the original bank statements for the period January 1, 2010, to September 30, 2012, and did not find any payments or wire transfers that were for inappropriate Town purposes.

Because the Budget Officer used the inaccurate information in the accounting records to create the monthly financial reports that the Supervisor submitted to the Board, the Board did not have accurate financial data to make informed and timely management decisions. In fact, the Town's true financial position and its amount of unassigned fund balance<sup>10</sup> cannot be determined from the accounting records. The Board also is unable to determine how the Town's actual results compare to the adopted budget without all of the receipts and disbursements captured in the accounting records.

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<sup>7</sup> Refer to Appendix C for further information about this sample selection

<sup>8</sup> Ibid.

<sup>9</sup> Ibid.

<sup>10</sup> Fund balance is the difference between revenues and expenditures accumulated over a period of time. Unassigned fund balance is the portion of fund balance that has not been used as a financing source for the current budget allocated to a legally established reserve, or assigned for a specific Town purpose.



The lack of adequate and timely accounting records makes it difficult for the Supervisor and Board to evaluate the Town's financial activities, and inaccurate records can obscure the Town's true financial condition.

## Payroll Tax Liabilities

The Supervisor assigned to the Budget Officer the duties of calculating payroll for Town employees and complying with Federal and State laws regarding withholding, depositing, and making timely payments of payroll taxes. The Town is required to deposit the Federal payroll taxes withheld and the employer's portion of Social Security and Medicare on a semi-weekly basis. The Town is required to deposit State payroll taxes withheld within three to five business days after the accumulated tax equals or exceeds \$700. To fulfill its filing requirements, the Town also must file various quarterly and annual reports with Federal and State agencies to reconcile its liabilities for payroll taxes with the amounts actually deposited and paid during the periods being reported.

The Town did not comply with payroll tax filing or payment requirements for Federal or State liabilities, as shown in Table 1.

Type of Tax and Year Tax Was Incurred	Report Filing Requirement	Payment Deposit Requirement	Month Report Filed and Tax Paid	Period of Longest Delinquency	Amount Paid
2011 State Unemployment <sup>a</sup>	Quarterly <sup>b</sup>	Quarterly <sup>b</sup>	September 2012	11 Months	\$4,737
2011 State Withholding and Unemployment	Quarterly <sup>b</sup>	Quarterly <sup>b</sup>	February 2012	18 Months	\$20,469
2011 Federal Unemployment	January 31, 2012	January 31, 2012	December 2012	11 Months	\$663
2011 Federal Withholding, Social Security, and Medicare	Quarterly	Semiweekly <sup>c</sup>	December 2012	23 Months	\$63,125
2012 State Withholding and Unemployment	Quarterly <sup>b</sup>	Quarterly <sup>b</sup>	December 2012	9 Months	\$13,350
2012 Federal Withholding, Social Security and Medicare	Quarterly	Semiweekly <sup>c</sup>	December 2012	11 Months	\$46,696
<b>Total Delinquent Payroll Taxes</b>					<b>\$149,040</b>
<sup>a</sup> This refers to the amount garnished from the Town's bank account for delinquent State unemployment payroll taxes. <sup>b</sup> For State taxes withheld, reports and payments are due, at a minimum, on a quarterly basis. The reports and payments may be due more frequently, depending on the amount of taxes withheld. <sup>c</sup> The specific day depends on the day on which the payday falls.					

After we told Town officials about the Town's failure to file and pay Federal and State payroll taxes as required by law, they filed and paid delinquent payroll taxes totaling \$149,040 that were due for the period January 1, 2011, to September 30, 2012. The Budget Officer thought she had been transferring Federal payroll taxes through automated bank transfers. However, during our audit, the Town discovered that

the proper software had not been installed on the Town's computer to complete the transfers. As a result of the Town's failure to pay State unemployment taxes, the State garnished the Town's bank account until it received \$4,737<sup>11</sup> in past due liabilities.

## **Annual Audit**

Town Law requires the Board to annually audit, or provide for the audit of, the records and reports of all Town officers and employees who received or disbursed moneys on behalf of the Town in the preceding fiscal year. An annual audit helps the Board fulfill its fiscal oversight responsibilities by providing it with an opportunity to assess the reliability of the Town's books, records, and supporting documents. It also serves to identify conditions that need improvement and provides useful information to help the Board oversee the Town's financial operations. A thorough annual accounting provides the Board with an added measure of assurance that the Town's financial records and reports contain reliable information on which to base management decisions.

The Board did not complete a sufficient audit of the books and records of the Supervisor or the Town Clerk. The Board's annual audit consisted of reviewing only the bank statements from the Supervisor's and Town Clerk's bank accounts for the 2011 fiscal year. However, the Board's review occurred on December 13, 2011, before the completion of the Town's fiscal year and before the December 2011 bank statements became available. In addition, even if the December 2011 bank statements had been available, this review alone was inadequate because the Board did not review supporting documents, such as detailed general ledgers, trial balances, payroll reports, and Federal and State payroll tax forms.

The Board's failure to perform a proper annual audit of the Supervisor's and Town Clerk's records diminished its ability to effectively monitor the Town's financial operations and increases the likelihood of errors or irregularities occurring and remaining undetected and uncorrected.

## **Annual Financial Reports**

The Supervisor is required to prepare and file an AUD with OSC. Towns with a population of under 5,000 residents have 60 days after the end of their fiscal year to file the AUD. The AUD is an important fiscal tool that provides the Board with necessary information to monitor Town operations and provides other interested parties, such as Town residents, with a summary of the Town's financial activities.

The Supervisor has not filed an AUD with OSC since 2009. The Supervisor had assigned the duty of preparing and filing the Town's AUDs to the Budget Officer, but had not provided any oversight of

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<sup>11</sup> The Town was also required to pay a \$100 fee to the bank to process the State unemployment garnishment.

the Budget Officer's work. Therefore, the Supervisor was unaware that the Budget Officer had not filed the 2010, 2011, and 2012 AUDs. The Budget Officer told us that she had tried to file the 2011 AUD, but that OSC's computerized filing system would not allow her to do so because the 2010 AUD had not been submitted previously. The failure to prepare and file the AUD leaves the Town with no transparent means to demonstrate its annual financial standing to the Board, taxpayers, and any other interested parties.

## **Recommendations**

1. The Supervisor and Board should take immediate action to strengthen the Town's control environment and establish a system for the proper management of Town financial operations.
2. The Supervisor should ensure that the Budget Officer has the necessary training in municipal accounting and the Town's software to help her accurately maintain the Town's records and reports.
3. The Supervisor should oversee the Budget Officer's work to ensure that she is maintaining complete, accurate, and up-to-date accounting records.
4. The Supervisor should review the Budget Officer's monthly bank account reconciliations for all accounts and ensure that copies of the bank reconciliations and bank statements are included in the monthly report to the Board. The Supervisor and Budget Officer should ensure that any reconciliation differences are promptly resolved.
5. The Supervisor should ensure that monthly financial reports presented to the Board are complete and accurate.
6. The Board should ensure that the Supervisor complies with all Federal and State payroll filing and payment requirements in a timely manner.
7. The Board should perform a proper annual audit of the books and records of the Supervisor and Town Clerk.
8. The Supervisor should prepare and file the Town's 2010, 2011, and 2012 AUDs with OSC and ensure that the Budget Officer submits subsequent AUDs to OSC within 60 days of the Town's fiscal year end.

## **APPENDIX A**

### **RESPONSE FROM LOCAL OFFICIALS**

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

TOWN OF WHITE CREEK  
28 MOUNTAINVIEW DRIVE  
CAMBRIDGE, NEW YORK 12816  
(518) 677-8545  
ROBERT E. SHAY, SUPERVISOR

This is the formal local official response to the Town of White Creek Board Oversight of Financial Activities for the period January 1, 2011-September 30, 2012. It is also the Town of White Creek correction action plan. Listed below are the New York State Department of Audit and Control Audit Recommendations along with the Town's responses:

**Audit Recommendations & Town Responses:**

1. **RECOMMENDATION:** The Supervisor and Board should take immediate action to strengthen the Town's control environment and establish a system for the proper management of Town financial operations.

**RESPONSE:** The Town Supervisor, with the support of the Town Board, has taken various steps to strengthen the proper management of the Town's financial operations as follows:

- a. Town Supervisor has taken an active role in the day-to-day activities to assist the Budget Officer/Bookkeeper.
  - b. The role of the Judge's Clerk has been expanded to help in the Town's payroll process.
  - c. Both the Town Supervisor and Budget Officer started changes to various financial processes to conform with the auditors recommendations prior to the finish of the field work.
2. **RECOMMENDATION:** The Supervisor should ensure that the Budget Officer has the necessary training in municipal accounting and the Town's software to help her accurately maintain the Town's records and reports.

**RESPONSE:** The Town Supervisor has engaged an accountant who has a well-rounded knowledge of municipal accounting and is giving the necessary training to the Budget Officer and will aid her in accurately maintaining the Town records and reports. The current Budget Officer is embracing this role and making great progress.

3. RECOMMENDATION: The Supervisors should oversee the Budget Officer's work to ensure that she is maintaining complete, accurate and up-to-date accounting records.

RESPONSE: The Town Supervisor is monitoring the Budget Officer's work to ensure accurate, up-to-date accounting records. All bank reconciliations and postings are up-to-date. It will take until September to have all the accounting procedures in place.

4. RECOMMENDATION: The Supervisor should review the Budget Officer's monthly bank account reconciliations for all accounts and ensure that copies of bank reconciliations and bank statements are included in the monthly reports to the Board. The Supervisor and Budget Officer should ensure that any reconciliation differences are promptly resolved.

RESPONSE: The auditor's recommendation will be taken. The plan is to develop standard monthly reports that will be reviewed each month by the whole Board. The Board will be using the *Local Government Management Guide: Internal Controls and Fiscal Oversight Responsibilities* as their template.

5. RECOMMENDATION: The Supervisor should ensure that monthly financial reports presented to the Board are complete and accurate.

RESPONSE: Monthly reports will be prepared for the Town Supervisor and presented to each Town Board Member for Board approval. These reports will be complete and have supporting documentation to insure accuracy.

6. RECOMMENDATION: The Board should ensure that the Supervisor complies with all Federal and State payroll filing and payment requirements in a timely manner.

RESPONSE: A procedure will be established to verify that all Federal and State payroll payments and reports are made timely. All payroll deposits are currently up-to-date and forms are filed timely from September 2012 to current.

7. RECOMMENDATION: The Board should perform a proper annual audit of books and records of the Supervisor and Town Clerk.

RESPONSE: As stated in the response to Recommendation #4 above, the New York State Department of Audit and Control Management Guidelines will be followed. It will be the responsibility of the Town Board to perform an annual audit of the Town's books and records at the end of each year.

8. RECOMMENDATION: The Supervisor should prepare and file the Town's 2010, 2011, and 2012 AUDs with OSC to ensure that the Budget Officer submits all subsequent AUDs to OSC within 60 days of the Town's fiscal year end.

RESPONSE: To date the 2010 Town's annual update (AUD) has been filed with New York State Audit and Control. The 2011 and 2012 are ready to be submitted once the 2010 is approved by

See  
Note 1  
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the State. The Accountant's scope of work is to remain available through 2013 to assist the Budget Officer in improving the current books and to train the Budget Officer how to file the 2013 AUD. The Town Board is aware of the 60 day deadline for filing. The Board requires the Town Supervisor to inform them when the report is filed and make a copy available for their review.

Sincerely,

Robert E. Shay, Town Supervisor

## **APPENDIX B**

### **OSC COMMENT ON THE LOCAL OFFICIAL'S RESPONSE**

#### Note 1

We received the Town's response letter on August 21, 2013, in which the Supervisor indicated that the Town's 2010 AUD had been filed. However, the Town's 2010 AUD had not yet been received by our office as of August 27, 2013. We contacted the Supervisor to discuss this situation, and he confirmed that the Town had not yet filed its 2010 AUD as of August 27, 2013. He told us that Town officials were in the process of completing it and expected to file it with our office soon.



## APPENDIX C

### AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to determine if Town officials provided adequate oversight of the Town's financial activities. To achieve our audit objective and obtain valid audit evidence, we performed the following audit procedures:

- We interviewed Town officials and reviewed Board minutes and policies to gain an understanding of internal controls over Board oversight.
- We obtained and reviewed all bank statements for the period January 1, 2010, through September 30, 2012. We also reviewed bank reconciliations that were prepared outside of the accounting system that did not agree with the accounting records.
- We requested all computerized accounting records, receipts, and claim abstracts with supporting documentation. Because the computerized accounting records were not complete, we performed a claims test to determine that the sample judgmentally selected was properly authorized, supported, and for reasonable Town purposes. The judgmental sample was selected based on a review of canceled check images provided with the bank statements.
- Due to the inadequacy of the accounting records provided by the Budget Officer, we selected a \$2,238,726 judgmental sample out of a total population of \$2,998,601 of revenue receipts to determine whether the receipts selected for testing were deposited intact and in a timely manner. Our judgmental sample was selected based on a scan of the detailed general ledger and noting accounts with receipt omissions.
- We also judgmentally selected and reviewed 76 disbursements totaling \$86,351 out of a total population of \$2,731,355 for the period January 1, 2010, to September 30, 2012. We judgmentally selected these 76 disbursements based on the following criteria: the obvious use of a signature stamp to sign checks, use of handwritten checks, disbursements of even dollar amounts, unusual amounts of disbursements made to "NYS Employment Taxes" in one month, and payments of amounts previously accrued as accounts payable.
- Due to inadequacy of accounting records and the lack of effective Board monitoring, we tested all interbank transfers to determine whether the transfers were made in a timely manner, intact, and to another Town owned bank account.
- We recalculated the expected accounts payable as of December 31, 2010, and December 31, 2011. Our calculation of the expected accounts payable as of December 31, 2010, was based on our review of claims paid during January and February 2011 that pertained to the period ending December 31, 2010. Our calculation of the expected accounts payable as of December 31, 2011, was based on our review of claims paid during January and February 2012 that pertained to the period ending December 31, 2011.

- Based on the selection of 2011 New York State payroll tax liabilities paid in February 2012 (as discovered by canceled check images provided with the bank statements), we obtained documentation of Federal and State payroll liabilities for the period of January 1, 2011, through September 30, 2012, and the subsequent filing and payments of said liabilities in December 2012.
- We interviewed Town officials to determine if the Board audited, or caused to be audited, the records and reports of all officers and employees who received and disbursed moneys.
- We interviewed the Supervisor and Budget Officer and confirmed with our records to determine if the AUDs were filed on a timely basis.

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 D

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Andrew A. SanFilippo, Executive Deputy Comptroller  
Nathalie N. Carey, Assistant Comptroller

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(607) 721-8306 Fax (607) 721-8313