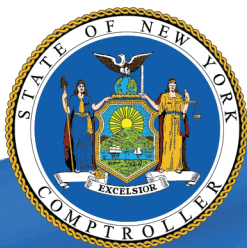


Chemung County

Ethics Oversight

DECEMBER 2020



OFFICE OF THE NEW YORK STATE COMPTROLLER
Thomas P. DiNapoli, State Comptroller

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Report Highlights

Chemung County

Audit Objective

Determine whether Chemung County (County) officials used resources to implement certain ethics oversight standards.

Key Findings

County officials did not implement certain ethics oversight standards.

- The County Executive did not identify all officers and employees required to file disclosure statements according to the code of ethics.
- Officials did not require a review of the County's code of ethics or ethics training for officers and employees.

The Board of Ethics (Ethics Board) did not:

- Adequately administer the County's disclosure system that is intended to foster transparency and help identify conflicts of interests.
 - 22 Legislator, 103 officer and employee and 173 other required filer annual statements of financial disclosure (disclosure statements) were not filed, were filed late and/or had questions left blank.
- Review disclosure statements for potential conflicts of interest or review the County's code of ethics.

Key Recommendations

- Ensure that all annual financial disclosure filers file complete and timely disclosure statements that are carefully reviewed for potential conflicts of interest.
- Annually determine County officials, officers and employees required to file disclosure statements, as required by the code of ethics.
- Review the code of ethics and provide ethics training to officers and employees.

County officials agreed with our recommendations and have initiated or indicated they planned to initiate corrective action.

Background

The County is located in the Southern Tier region of New York. The County is governed by the County Legislature (Legislature) composed of 15 elected Legislators, one of whom serves as the Chair.

The County Executive is the County's chief executive officer (CEO) and is responsible, along with other administrative staff, for day-to-day management under the Legislature's direction.

The Legislature established an Ethics Board responsible for providing ethics oversight. The County Attorney provides legal counsel to the Ethics Board upon request.

Quick Facts

Population	88,830
Officers and Employees	1,061
Required Disclosure Statement Filers	
2017	174
2018	172

Audit Period

January 1, 2017 – September 30, 2018

Ethics Oversight

How Can Local Governments Establish Proper Ethics Oversight?

A county's governing body must establish a code of ethics to set forth the standards of ethical conduct reasonably expected of county officers and employees. The code of ethics must address certain provisions including disclosure of interest in legislation before the governing body, holding of investments in conflict with official duties, private employment in conflict with official duties and future employment.

To reduce risk that officers' and employees' actions could violate a county's code of ethics and public assets could be subject to misuse, the governing body should adopt a code of ethics that addresses each of the four required statutory provisions of GML and vigorously enforce the code provisions.¹

Within the code of ethics, the governing body may also set forth other standards of ethical conduct such as provisions addressing nepotism, public disclosures for recusals and abstentions and the proper use of municipal resources.² The county's chief executive officer (CEO) is responsible for distributing a copy of the code of ethics to every county officer and employee. Although not required, the county could also post the code of ethics on the county website.

In addition to establishing a code of ethics, counties with a population of 50,000 or more are required to have certain individuals annually complete a financial disclosure statement. Filing annual disclosure statements helps increase transparency about the private interests and activities of officers and employees, which may identify potential conflicts of interest.

A board of ethics may be established by the governing body to administer a system to maintain the financial disclosure statement filings.³ The board of ethics, if established, should develop procedures to review and examine the financial disclosure statements filed with the county, to promote compliance with the filing requirement, and verify that officials and employees are impartial and free from conflicts of interest in fulfilling their public responsibilities. A board of ethics can help ensure that the local government operates in a transparent and ethical manner, and local government officers and employees act in the best interests of taxpayers and are not conflicted by personal interests.

The governing body may also develop additional standards of conduct to provide more comprehensive ethical guidance to meet a county's specific circumstances. For instance, the governing body may establish procedures to ensure that county

1 New York State General Municipal Law (GML), Section 806

2 State Comptroller's Model Code of Ethics – Local Governments available at: <https://www.osc.state.ny.us/localgov/pubs/ethics.htm>

3 GML provides that the Board of Ethics, if established by the governing body, is responsible for receiving the annual financial disclosure statements.

officers and employees receive ethics compliance training, including notifying officers and employees of the whistleblower provisions provided by State Law. In addition, the governing body could require that every officer and employee attest to receiving and reviewing the code of ethics at the time of their election or appointment and at least once every five years.

To help ensure proper ethics oversight, the CEO is responsible for posting a copy of certain portions of the conflict of interest statute in each county building.⁴ The statute must be posted in a place visible to its officers and employees.

The County Established an Ethics Board and Adopted a Code of Ethics

The County established an Ethics Board, which is composed of members appointed by the County Executive who are confirmed by the Legislature. The Ethics Board is responsible for receiving financial disclosure statements from required filers.

The County adopted a code of ethics that provides general authority for the Ethics Board to ensure that the disclosure statements it receives are complete.

In addition, the County code of ethics provides that the County Executive is to cause a copy of the code of ethics to be distributed to each officer and employee and be posted conspicuously in each public County building. The code of ethics also provides that certain individuals are required to attest annually to reviewing and understanding the code on or before June 1.

The Code of Ethics Complied With GML, but the CEO Did Not Post the Conflict of Interest Statute or the Code of Ethics

The Legislature adopted a code of ethics, which was posted on the County website. The code of ethics includes all four statutorily required provisions set forth in GML.⁵

While the CEO was required to visibly post certain sections of the GML and the code of ethics in each County building, we found that the statutory provisions and the code of ethics were not posted in the two buildings tested. The CEO told us that he was unaware that the posting of the conflict of interest statute is a statutory requirement. The CEO was also unaware that a copy of the code of ethics was required to be posted, as required by the code of ethics.

⁴ GML, Section 807 requires the posting of GML Sections 800 through 809 in each public building.

⁵ GML, Section 806, refer to Appendix A, Figure 4

The County Did Not Provide Ethics Training or Enforce Code of Ethics Attestation

County officers and employees did not receive ethics compliance training, such as an overview of the code of ethics and whistleblower protection. In addition, the Ethics Board did not receive similar training. In an effort to help ensure proper ethics oversight, the County may wish to have Ethics Board members complete training on the provisions of law relating to conflicts of interest and ethics. For example, training could relate to the provisions of Article 18 of GML, codes of ethics, annual financial disclosure and decisional law relating to conflicts of interest and ethics.

The County's code of ethics requires that each elected official and certain officers and employees annually attest that they have reviewed the code on or before June 1. The code of ethics defines certain "officers or employees" to include the heads of any agency, department, divisions, council, board, commission, or bureau of the County, their deputies and assistants and the officers and employees of such who hold policymaking positions. By code of ethics definition, only individuals who are required to file a disclosure statement are required to complete a code of ethics review form attesting to reviewing and understanding the provisions of the code of ethics.

The Director of Personnel told us that the County does not distribute the code of ethics to all officers and employees, as required. He also verified that only the officers and employees, who are required to file disclosure statements, are required to annually attest to reviewing the code of ethics. In 2017, there were 174 required filers and 45 filed disclosure statements and attested to reviewing and understanding the code of ethics. In 2018, there were 172 required filers and 51 filed disclosure statements and attested to reviewing and understanding the code of ethics.⁶

Although not required by law, the Legislature could reinforce code of ethics awareness of officers and employees by requesting that all officers and employees attest in writing to their review of the code of ethics at the time of their hire, election or appointment and at least once every five years. They could also distribute the code of ethics to all officers and employees whenever the code of ethics is amended.

Unless the Legislature vigorously enforces the code provisions, reinforces employee awareness of code of ethics, and ensures that the conflict of interest statute and code of ethics is posted in each building, there is a higher risk that officers' and employees' actions may violate the code of ethics and public assets could be subject to misuse.

⁶ Refer to The Ethics Board Did Not Monitor the Filing of Disclosure Statements.

What Are the Responsibilities of a Board of Ethics for Reviewing the Code of Ethics and Disclosure Statements?

The board of ethics is responsible for making recommendations with respect to drafting, adopting or amending the code of ethics, upon the request of the governing body. Therefore, a periodic review of the code of ethics by the board of ethics may be appropriate to help ensure the code continues to comply with GML. If requested, the board of ethics may also provide recommendations to the governing body as it relates to other ethical considerations that may help ensure ethical awareness for officers and employees.

In addition, the responsibilities of a board of ethics include administering a system to receive annual financial disclosure statements. The board of ethics may also develop procedures to review and examine the financial disclosure statements to help ensure that the filings are complete.

When a board of ethics is established by the governing body to administer an annual financial disclosure system, the board of ethics should establish a process to verify that all required filers have submitted their disclosure statements timely with the board of ethics. In addition, the board of ethics should ensure that the disclosure statements submitted by the required filers are complete.

To help verify the filing and completeness of the disclosure statements, the governing body could include procedures for an appointed official or support staff to assist the board of ethics in ensuring that each financial disclosure statement is filed, reviewed, all questions are addressed and any inconsistencies or missing information are followed-up on.

In addition, the board of ethics should develop procedures to help ensure that disclosure statements are reviewed to identify transactions that could pose conflicts of interest. For example, boards of ethics could maintain a list of filers' outside business interests, and supply the list to appropriate purchasing department personnel for their use in identifying potential interests in contracts that would be prohibited by GML.

Further, the board of ethics could obtain a list of vendors from the accounts payable department to reference during their review of the disclosure statements to help it identify potential conflicts of interest. If local governments' boards of ethics do not ensure compliance with filing requirements or review the information on disclosure statements to identify any conflicts of interest, taxpayers have less assurance that officers and employees in policy-making positions are free from conflicts of interest.

Although not specifically required by the County code of ethics, the Ethics Board should meet at least once a year to review the filed disclosure statements. As part of its review, the Ethics Board should verify all annual disclosure statements

...[T]he responsibilities of a board of ethics include administering a system to receive annual financial disclosure statements.

are filed on time, are complete and address actual or implied conflicts of interests identified in the disclosure statements, if any.

The County code of ethics provides that the Ethics Board is responsible for receiving completed annual statements of financial disclosure and establishes certain procedures for the Ethics Board to administer the annual financial disclosure system. For instance, the code of ethics provides that certain positions of the County are to file the disclosure statement by May 15 each year, unless an extension is requested by the filer and granted by the Ethics Board.

Moreover, the County Executive shall compile a list of individuals with policymaking positions, as originally established in the code of ethics (appendix a), required to file disclosure statements and is to notify those individuals of such requirement by January of each year. County officers and employees who become subject to the disclosure filing requirements after the January required filer determination deadline (e.g., newly hired or change in reporting level) are to file their disclosure statements within 30 days of the date of employment.

The Ethics Board Did Not Monitor the Filing of Disclosure Statements

The Ethics Board did not administer the County's disclosure system by ensuring all financial disclosure statements were actually filed, filed on time or complete. We found that 86 percent of required disclosure statements were not filed, were filed late and/or had questions left blank. Under these circumstances, there is a significant risk that potential conflicts of interest were not identified and/or not reported to the Ethics Board.

In 2017 and 2018, the Ethics Board did not ensure that all individuals required to file a disclosure statement, submitted a timely and complete disclosure statement. In 2017 and 2018, 73 percent of Legislator (Figure 1), 74 percent of officer and employee (Figure 2) and 98 percent of other required filer (Figure 3)⁷ disclosure statements were not filed, were filed late and/or had questions left blank.

In 2017 and 2018, 15 Legislators were required to file disclosure statements. However, in 2017, one did not file, nine filed disclosure statements with questions left blank, one filed late and one filed late with questions left blank. In 2018, nine filed disclosure statements with questions left blank and one filed late with questions left blank.

We found that 86 percent of required disclosure statements were not filed, were filed late and/or had questions left blank.

⁷ Other required disclosure statement filers included the following individuals associated with the County: members of the Aging Advisory Board, Community Services Board, Fire Advisory Board, Fish and Wildlife Management Board, Human Relations Commission, Medical Advisory Committee, Planning Board, Sewer District Administration Board, Veterans Service Committee, and the Youth Bureau.

In 2017, 71 officers and employees were required to file. However, 42 did not file and 12 filed disclosure statements with questions left blank. In 2018, 69 officers and employees were required to file. However, 35 did not file, 12 filed disclosure statements with questions left blank, one filed late and one filed late with questions left blank.

In 2017 and 2018, 88 other individuals associated with the County were required to file. In 2017, 86 did not file and one filed a disclosure statement with questions left blank. In 2018, 86 did not file.

FIGURE 1

**County Legislature
Annual Financial Disclosures
2017 and 2018**

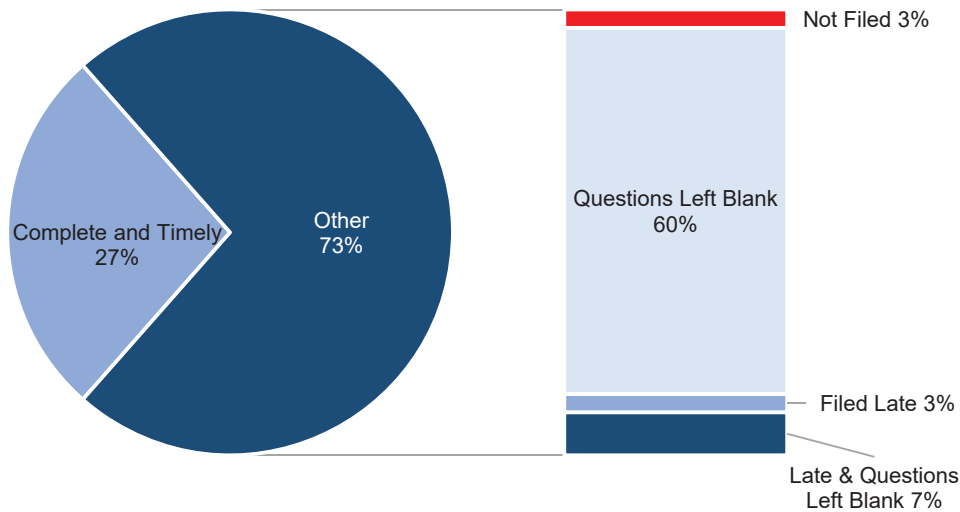


FIGURE 2

**Officers and Employees
Annual Financial Disclosures
2017 and 2018**

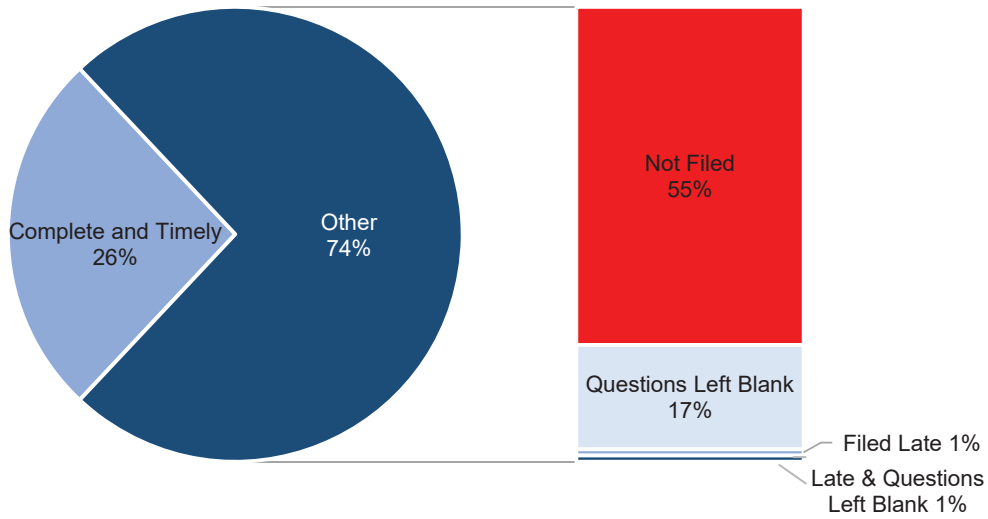
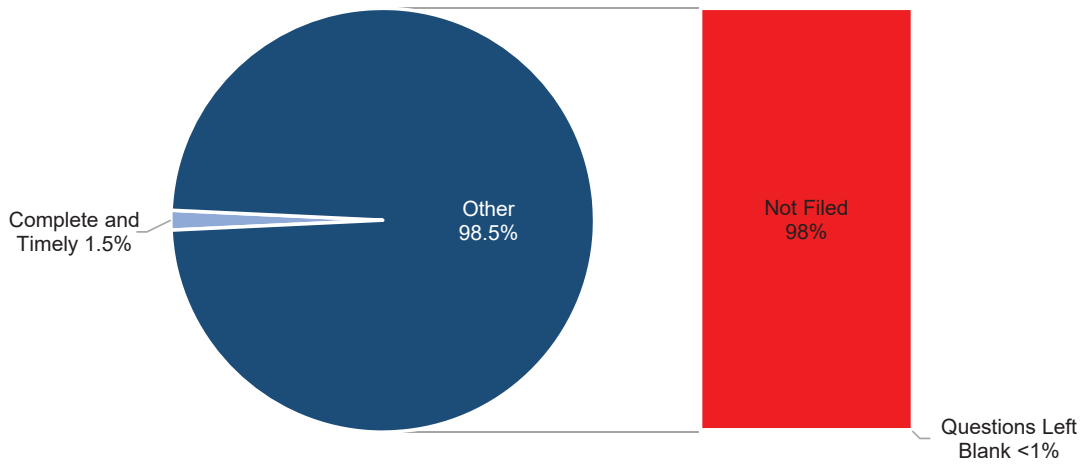


FIGURE 3

**Other Individuals Associated With the County
Annual Financial Disclosures
2017 and 2018**



While a list of policy making positions are designated in an appendix to the code of ethics, the County Executive told us that he used a list of positions established by his predecessor and did not ensure the list included all positions indicated in the appendix. The County Executive and the County Attorney reviewed and discussed the list and determined whether any additional individuals should be included as a required filer. However, the County Executive and the County Attorney said they were unaware of the code of ethics appendix until we brought it to their attention.

We identified 40 officers and employees and 86 other individuals associated with the County who were omitted from the list of required filers used by the County Executive and County Attorney in 2017. Therefore, these required filers were not notified of their obligation to file a disclosure statement in accordance with the appendix to the County's code of ethics. One of these required filers was hired into a required filer position after the filing deadline. In 2018, we identified 35 officers and employees and 86 other individuals associated with the County who were omitted from the list of required filers and not notified of their obligation to file a disclosure statement.

The code of ethics requires the Ethics Board to be responsible for confirming the filing of disclosure statements by all required filers. However, we found that the County Attorney's secretary (secretary) performed this duty. The Ethics Board relied on the secretary to ensure all required disclosure statements were filed. The secretary sent email reminders to required filers (according to the County Executive's list) before the filing deadline and collected the disclosure statements. Once the secretary received the disclosure statements she provided them to the Ethics Board unopened, for its review. The Ethics Board Chair told us that the Ethics Board opens the disclosure statements to ensure they have been signed and notarized but does not review the forms for completeness or the content reported.

Our review of all 96 disclosures statements filed in 2017 and 2018 by required filers revealed that 46 (48 percent) of those filed had questions left blank. The Ethics Board Chair told us that if questions are left blank the Ethics Board assumes that the questions are not applicable and by signing the disclosure statement the filer is agreeing to its content.

The County's annual statement of financial disclosure requires the filer to sign a declaration that states "I hereby certify under penalty of perjury, that the information disclosed on this form is true and complete."

We recognize that an individual who leaves one or more questions blank on the disclosure statement, may have done so because the question was not applicable to that individual. However, without a definitive response to each question, it remains unclear to a reviewer of the disclosure (e.g., the Ethics Board) whether

The County's annual statement of financial disclosure requires the filer to sign a declaration that states "I hereby certify under penalty of perjury, that the information disclosed on this form is true and complete."

that particular section was not applicable or the filer chose not to provide the information.

For example, the Public Advocate's 2017 disclosure statement did not include the following:

- Spouse's name and children's names and ages
- Business positions including those of his spouse and dependent children
- Outside employment including those of his spouse and dependent children
- Future employment agreements after leaving County office or position
- Current income associated with past employment
- Investments exceeding \$5,000
- Interests in trusts or estates exceeding \$2,000 (excluding those of a relative and IRS eligible retirement plans)
- Other income exceeding \$1,000 including that of his spouse and dependent children
- Gifts and honorariums exceeding \$250 including that of his spouse and dependent children (excluding gifts from a relative)
- Third-party reimbursements for travel-related expenditures in excess of \$250 for any matter related to his official duties
- Debts exceeding \$5,000 including those of his spouse and dependent children
- Interests in contracts including those of his spouse and dependent children involving the County or any municipality within the County
- Political Parties – positions held within the last 5 years as an officer of a political party, political committee or political organization

Not completing a disclosure in its entirety could be a misrepresentation to the Ethics Board and creates a risk that potential conflicts will go undetected. Although the code of ethics requires the disclosure statement to be completed in its entirety, to avoid an incomplete filing or misunderstanding, when a question does not apply, the filer should be required to write "none" or "not applicable" on the disclosure statement. In addition, the form should clearly state the filer must answer each question, noting "none" or "not applicable" when appropriate.

Although not required to do so, the Ethics Board did not compare disclosed business interests to vendor payments or compile a list of filers' outside business interests for the purchasing department to identify potential interests in contracts that would be prohibited by GML. Lack of procedures that require reviewing the submitted information reduces its usefulness.

Without careful review of the information reported on disclosure statements, and procedures to identify transactions that could pose a conflict of interest, taxpayers have less assurance that the County has a strong stance on transparency and identifying conflicts of interest of its officers and employees that could compromise impartiality in decision-making.

The Ethics Board Did Not Review the Code of Ethics

The code of ethics did not require the Ethics Board to periodically meet to review the code of ethics. Although the Ethics Board met once in 2017 and 2018, the Board did not review the code of ethics. The Ethics Board Chair said he did not recall when the Ethics Board last conducted a review of the code of ethics.

As a best practice, a review of the code of ethics, at least every five years or when deemed necessary, would help to ensure it adequately addresses the expected conduct for all officers and employees including the required standards stipulated by law.

What Do We Recommend?

The Legislature should:

1. Have Ethics Board members complete training on the provisions of law relating to conflicts of interest and ethics and ensure that all officers and employees receive training on the requirements of the code of ethics.
2. Develop procedures to provide for a more thorough and meaningful review of the contents of financial disclosure statements in an effort to better identify transactions that could pose conflicts of interest.
3. Ensure all officers and employees annually attest in writing to the receipt and review of the code of ethics at the time of their election or appointment, and upon any amendment to the code of ethics.
4. Review or request the Ethics Board to review the code of ethics, at least every five years or sooner, if deemed necessary.

The County Executive should:

5. Visibly post the code of ethics and Sections 800-809 of the conflict of interest statute in each County building.
6. Ensure that the list of required filers is complete, in accordance with the code of ethics, and updated annually, as required.

The code of ethics did not require the Ethics Board to meet periodically to review the code of ethics.

The Ethics Board should:

7. Verify that all individuals covered by annual financial disclosure requirements file a complete and timely disclosure statement, and review information contained on the statements to identify interests that could pose a conflict of interest.
8. Obtain a list of vendors from the accounts payable department to reference during its review of the disclosure statements to help identify potential conflicts of interest and maintain a list of filers' outside business interests to supply to appropriate purchasing department personnel for their use in identifying potential interests in contracts that would be prohibited by GML.
9. Annually review the list of required filers provided by the County Executive to determine whether all County officials, officers and employees have been identified that are required to file an annual financial disclosure statement.
10. Carefully review information contained on the disclosure statements to identify interests that could pose a conflict of interest.

Appendix A: County Code of Ethics Information

Figure 4: Required Code of Ethics Provisions^a and Other Ethical Considerations^b

Required Provisions	Included in the County's Code of Ethics?
Disclosure of Interests in Legislation Before the Local Governing Body	Yes
Future Employment	Yes
Holding of Investments in Conflict With Official Duties	Yes
Private Employment in Conflict With Official Duties	Yes
Other Ethical Considerations	
Applicability	Yes
Confidential Information	Yes
Definitions	Yes
Enforcement	Yes
Effective Date	Yes
Establishing a Board of Ethics	Yes
Gifts	Yes
Interests in Contracts	Yes
Nepotism	No
Political Solicitations	No
Posting and Distributing the Code of Ethics	Yes
Prohibition on Use of Municipal Position for Personal or Private Gain	Yes
Purpose of the Code of Ethics	Yes
Recusal and Abstention	Yes
Ethics Board Members Term Limits^c	No

a GML, Section 806

b Refer to OSC's Model Code of Ethics for Local Governments available at: <https://www.osc.state.ny.us/localgov/pubs/ethics.htm>.

c Not included within OSC's Model Code of Ethics for Local Governments but should be considered as a best business practice

Figure 5: Legislators, Officers and Employees and Other Individuals Associated With the County Who Did Not File Annual Financial Disclosure Statements

Job Title	2017	2018
Legislature		
Legislator	Not Filed	
Officers and Employees		
Administrator, Nursing Facility	Not Filed	
Assistant County Attorney	Not Filed	
Assistant County Attorney (8)	Not Filed	Not Filed
Assistant Public Defender (5)	Not Filed	Not Filed
Civil Service Commissioner (3)	Not Filed	Not Filed
Clerk I, Board of Elections (5)	Not Filed	Not Filed
Commissioner of Planning	Not Filed	
Coordinator, Records and Information	Not Filed	Not Filed
County Clerk	Not Filed	
Deputy Commissioner of Public Works	Not Filed	Not Filed
Deputy Director of Fire & Emergency Management	Not Filed	Not Filed
Deputy Public Health Director	Not Filed	
Director of Administrative Services	Not Filed	Not Filed
Director of Airport Operations	Not Filed	Not Filed
Director of Social Services	Not Filed	Not Filed
Equipment Services Manager	Not Filed	Not Filed
Head Social Welfare Examiner (2)	Not Filed	Not Filed
Personnel Administrator	Not Filed	
Personnel Administrator	Not Filed	Not Filed
Public Health Director	Not Filed	Not Filed
Public Health Director	Not Filed	
Public Health Sanitarian	Not Filed	Not Filed
Undersheriff	Not Filed	Not Filed
Watershed Coordinator	Not Filed	Not Filed
Other Individuals Associated With the County		
Aging Advisory Board (17)	Not Filed	Not Filed
Community Services Board (8)	Not Filed	Not Filed
Fire Advisory Board (21)	Not Filed	Not Filed
Fish and Wildlife Management Board	Not Filed	Not Filed
Human Relations Commission (11)	Not Filed	Not Filed
Medical Advisory Committee (5)	Not Filed	Not Filed
Planning Board (8)	Not Filed	Not Filed
Sewer District Administrative Board (4)	Not Filed	Not Filed
Veteran Service Committee (5)	Not Filed	Not Filed
Youth Bureau (6)	Not Filed	Not Filed
() represents the number of individuals that did not file a disclosure statement		

Appendix B: Response From County Officials



COUNTY OF CHEMUNG LAW DEPARTMENT

HAZLETT BUILDING
203 Lake Street – Room 114
Elmira, NY 14902
P: (607) 737-2982
F: (607) 737-0351
(Service of process not accepted via FAX)

HUMAN RESOURCES BUILDING
425 Pennsylvania Avenue
Elmira, NY 14902
P: (607) 737-5450
F: (607) 737-8426
(Service of process not accepted via FAX)

www.chemungcountyny.gov

M. Hyder Hussain
COUNTY ATTORNEY

James DeFilippo
Scott Pautz
Michelle Philpott
Meagan Rosekrans
Mark Smith
Damian Sonsire
Jeffrey Walker
ASSISTANT COUNTY ATTORNEYS

October 14, 2020

VIA Email: muni-binghamton@osc.ny.gov

Office of the New York State Comptroller
Division of Local Government and School Accountability
110 State Street
Albany, NY 12236

RE: County Response to the Comptroller's findings on Ethics Board

Dear Chief Examiner:

Please accept this letter as the county's response to the oversight review and report of the Chemung County Ethics Board activities between January 1, 2017, to September 30, 2018.

At the outset, I want to point out that after almost two decades, the county administration has gone through drastic personnel changes. In January of 2019, the newly elected county executive, county treasurer, county sheriff, as well as many members of the county legislative body took office. Thereafter, the administration has installed new department heads, such as county attorney, public defender, and commissioner of human services, to name some.

Furthermore, in 2019, the composition of the County Ethics Board was increased from three members to five members. Now, instead of only the county executive appointing all members, the appointing authority has been diversified to include an appointment from the county treasurer, county sheriff, county legislative chairperson, and the county executive.

Because of the personnel changes within the county, my response is limited to records. However, upon information and belief, the county generally does agree with the report findings. Nonetheless, under the new administration, County has addressed all of the concerns identified in the report, such as positing the ethics policy, providing ethics training to employees and board members, and a thorough review of annual disclosure forms.

Regarding the annual disclosure forms, the county was under the mistaken belief based upon a letter authored by then County Executive Tom Tranter, which limited that list of employees and board members the year after the local law was adopted. However, the local law was never amended to reflect the County Executive's directive, and the Board has been

operating off of the County Executive Tranter's list to ensure persons are complying with the filing of annual disclosures.

Understandably, Mr. Brennan's disclosure form is used to illustrate the point; however, the filing is not equivalent to all other filings with blank entries. We agree that an empty response could mean the respondent either refused to reply or did not have any pertinent information to include. This year the Board demanded to fill all fields, with either a zero (\$0) or not applicable "N/A" response to questions.

The county will file corrective action in the upcoming months, and given the forthcoming reviews and changes to the county policy, we feel confident appropriate measures are taken to reduce the risk that officers and employees' actions could violate the code of ethics and or public trust.

Sincerely,

M. Hyder Hussain
County Attorney

Appendix C: Audit Methodology and Standards

We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law. To achieve the audit objective and obtain valid audit evidence, our audit procedures included the following:

- We interviewed County officials, employees and Board members to gain an understanding of the governing and ethics oversight.
- We reviewed policies, procedures and Legislature and Board minutes related to ethics.
- We reviewed all 96 disclosure statements filed for 2017 and 2018 to determine whether they were completely and properly filed on time and any potential conflict of interests were reported to the Ethics Board.
- We reviewed all 96 Code of Ethics Review Forms filed for 2017 and 2018 to determine whether required individuals attested to reviewing and understanding the code of ethics.
- We reviewed all advisory opinions issued by the County Attorney, on behalf of the Board, during the audit period.
- We reviewed procedures to receive ethical complaints from the public, which consist of receiving complaints through the County Attorney's office.
- We used our professional judgment to select a sample of two of 17 buildings and walked through these buildings to determine whether the code of ethics and the conflict of interest statute was posted. For our sample, we selected the building where we conducted a majority of our fieldwork and one additional nearby County building with no expectations of greater or lesser results.

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.

Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or relevant population size and the sample selected for examination.

The Legislature 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 provided to our office within 90 days, pursuant to Section 35 of 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 the CAP available for public review in the County Clerk's office.

Appendix D: Resources and Services

Regional Office Directory

www.osc.state.ny.us/sites/default/files/local-government/documents/pdf/2018-12/regional_directory.pdf

Cost-Saving Ideas – Resources, advice and assistance on cost-saving ideas

www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263196&issued=All

Fiscal Stress Monitoring – Resources for local government officials experiencing fiscal problems

www.osc.state.ny.us/local-government/fiscal-monitoring

Local Government Management Guides – Series of publications that include technical information and suggested practices for local government management

www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263206&issued=All

Planning and Budgeting Guides – Resources for developing multiyear financial, capital, strategic and other plans

www.osc.state.ny.us/local-government/resources/planning-resources

Protecting Sensitive Data and Other Local Government Assets – A non-technical cybersecurity guide for local government leaders

www.osc.state.ny.us/sites/default/files/local-government/documents/pdf/2020-05/cyber-security-guide.pdf

Required Reporting – Information and resources for reports and forms that are filed with the Office of the State Comptroller

www.osc.state.ny.us/local-government/required-reporting

Research Reports/Publications – Reports on major policy issues facing local governments and State policy-makers

www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263211&issued=All

Training – Resources for local government officials on in-person and online training opportunities on a wide range of topics

www.osc.state.ny.us/local-government/academy

Contact

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Division of Local Government and School Accountability
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