

Steuben County

Ethics Oversight

DECEMBER 2020



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

Contents

- Report Highlights 1**

- Ethics Oversight 2**
 - How Can Local Governments Establish Proper Ethics Oversight? . . . 2
 - The County Established an Ethics Board and Adopted a Code of Ethics 3
 - The Code of Ethics Did Not Comply With GML and the CEO Did Not Post the Conflict of Interest Statute 3
 - The Ethics Board Did Not Receive Ethics Training or Enforce Code of Ethics Attestation 3
 - What Are the Responsibilities of a Board of Ethics for Reviewing the Code of Ethics and Disclosure Statements?. 4
 - The Ethics Board Did Not Monitor the Filing of Disclosure Statements. 6
 - The Ethics Board Did Not Meet or Review the Code of Ethics 9
 - What Do We Recommend? 10

- Appendix A: County Code of Ethics Information 11**

- Appendix B: Response From County Officials. 13**

- Appendix C: Audit Methodology and Standards. 16**

- Appendix D: Resources and Services 17**

Report Highlights

Steuben County

Audit Objective

Determine whether Steuben County (County) officials used resources to meet certain ethics oversight standards.

Key Findings

County officials did not meet certain ethics oversight standards:

- The County’s code of ethics did not address two of the four statutorily required provisions within article 18 of New York State General Municipal Law (GML).

The Board of Ethics (Ethics Board) did not:

- Adequately administer the County’s disclosure system that is intended to foster transparency and help identify potential conflicts of interest.
 - Two Legislator (6 percent) and 10 officer and employee (11 percent) annual statements of financial disclosure (disclosure statements) were not filed.
 - 19 Legislator (56 percent) and 57 officer and employee (60 percent) disclosure statements were filed late and/or had questions left blank.
- Meet at least annually.

Key Recommendations

- Update the code of ethics to address all four statutory requirements.
- Ensure the Ethics Board meets at least annually and verifies all annual financial disclosure filers file complete and timely disclosure statements that are carefully reviewed for potential conflicts of interest.

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 of New York. The County is governed by the County Legislature (Legislature) composed of 17 elected Legislators, one of whom serves as the Chair.

The County Manager 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 Legislature and the Ethics Board.

Quick Facts

Population	98,990
Officers and Employees	875
Required Disclosure Statement Filers	
2017	63
2018	66

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 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 Manager who are confirmed by the Legislature. The Ethics Board is responsible for receiving financial disclosure statements.

The County adopted a code of ethics that provides general authority for the Ethics Board to ensure that the disclosure statements are filed and complete. In addition, the County code of ethics provides that every officer and employee attest on an annual basis, by March 31, that he or she has reviewed the code of ethics.

The Code of Ethics Did Not Comply With GML and the CEO Did Not Post the Conflict of Interest Statute

The Legislature adopted a code of ethics, which was posted on the County website. However, the code did not include provisions addressing holding investments in conflict with official duties and restrictions on future employment, two of the four statutorily required provisions set forth in GML.⁵ The CEO told us that he was unaware of the required provisions and unsure why the required provisions were excluded from the County code of ethics.

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

The Ethics Board Did Not Receive Ethics Training or Enforce Code of Ethics Attestation

Although County officers and employees received annual ethics compliance training, which included an overview of the code of ethics and whistleblower

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 3

protections, the Ethics Board did not receive similar training. Therefore, in an effort to help ensure proper ethics oversight, the Legislature 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.

We reviewed code of ethics attestations for 20 employees during our audit period to determine whether these employees attested to reviewing the code of ethics. We found that one employee did not attest to reviewing the code of ethics in 2017 or 2018 and another employee, who attested to reviewing the code of ethics in 2018, did not attest in 2017. Although not required by law, the Legislature could also reinforce code of ethics awareness of officers and employees by posting the entire code of ethics visibly in all County buildings.

Unless the Legislature adopts a code of ethics that addresses each of the four required statutory provisions, vigorously enforces the code provisions, reinforces employee awareness of the code of ethics and ensures that the conflict of interest statute 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.

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 statement with the board of ethics. In addition, the board of ethics should ensure that the disclosure statements submitted by the required filers are complete.

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

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 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 the repository for 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, County officers and employees who become subject to the disclosure filing requirements after March 15 each year (e.g., newly hired or change in reporting level) are to file their disclosure statements within 30 days of the date of employment. The Chair of the Legislature (Chair), or his or her designee, is required to compile a list of required filers by identifying the positions by January 31 each year.

The County code of ethics provides that if a required filer fails to file or files a deficient statement, the Ethics Board is to notify the individual, in writing, and provide the individual 15 days to comply with the reporting requirements. If the individual does not comply (either by not filing or not curing the deficiency),

the Ethics Board is to send a notice of delinquency to the individual and the Chairman.

The code further provides that the County Attorney is to serve as counsel to the Ethics Board and the Ethics Board can request support staff assistance from the Legislature in furtherance of its duties and responsibilities.

The Ethics Board Did Not Monitor the Filing of Disclosure Statements

The Ethics Board did not meet during our audit period to conduct any official business, including to administer the County’s disclosure system by ensuring all financial disclosure statements were actually filed, filed on time or complete. We found that more than half of the required disclosure statements were not filed, filed late and/or had questions left blank. Under these circumstances, there is significant risk that potential conflicts of interest were not identified and/or not reported to the Ethics Board.

While the Legislature has generally assigned responsibility for administering the disclosure statement system to the Ethics Board, we found the Clerk of the Legislature (Clerk), who is also an Ethics Board member, was performing these duties on behalf of the entire Ethics Board. However, the Clerk did not ensure that all officers and employees required to file a disclosure statement in 2017 and 2018 submitted a timely and complete disclosure statement with the Ethics Board. In 2017 and 2018, 62 percent of Legislator (Figure 1) and 71 percent of officer and employee (Figure 2) disclosure statements were not filed, were filed late and/or had questions left blank.

In 2017 and 2018, 17 Legislators were required to file disclosure statements. However, in 2017, one Legislator did not file, 10 filed late and five filed late and with questions left blank. In 2018, one Legislator did not file, three filed disclosures with questions left blank and one filed late and with questions left blank.

In 2017, 46 officers and employees were required to file. However, five did not file, one filed a disclosure with questions left bank, 25 filed late and 10 filed late and with questions left blank. In 2018, 49 officers and employees were required to file. However, five did not file, 13 filed late, three filed disclosures with questions left blank and five filed late and with questions left blank.⁶

We found that more than half of the required disclosure statements were not filed, filed late and/or had questions left blank.

⁶ Refer to Appendix A for details on individuals who did not file in 2017 and 2018.

FIGURE 1

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

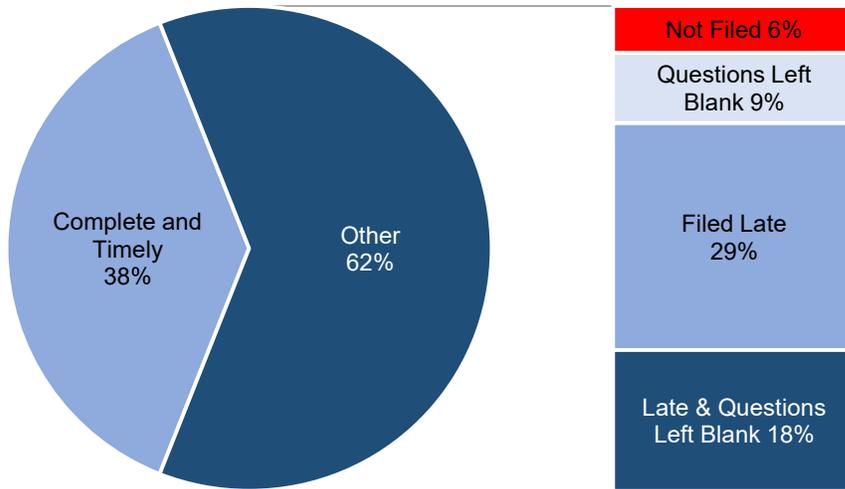
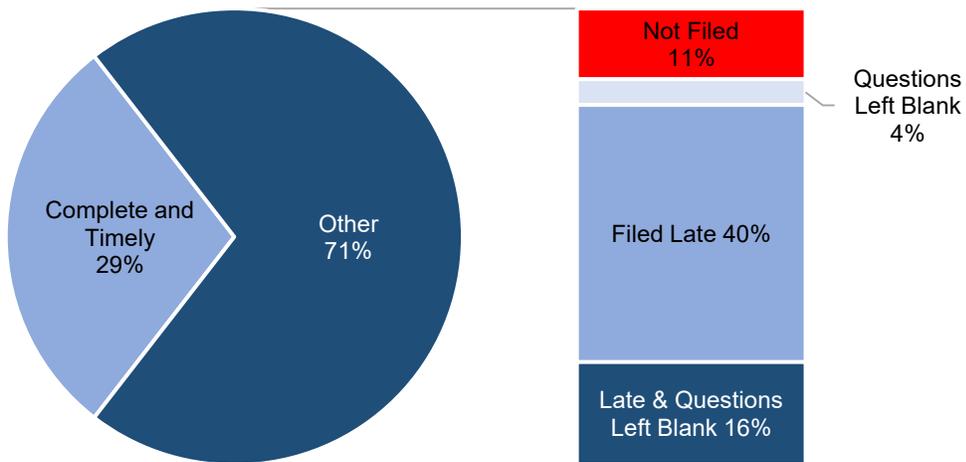


FIGURE 2

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



Although the code of ethics stipulates that the Chair, or his or her designee, is to produce a list of all positions required to file annual financial disclosure statements, the procedures in place were inadequate to ensure that disclosures submitted by individuals holding such positions were collected and verified for completeness.

The Clerk told us that she sends, collects and reviews the disclosure statements for completeness. However, other Ethics Board members were not involved in this process and did not review the disclosure statements. Also, the Clerk told us that she contacted individuals who had not filed by the due date, but she did not return disclosure statements if questions were left blank.

Our review of all 117 disclosure statements filed in 2017 and 2018 by required filers revealed that 76 (65 percent) of those filed had questions left blank and/or filed late. Furthermore, one of the 76 disclosure statements reviewed was for an employee who assumed the duties of a required filer position after the May 15 deadline, but did not submit the disclosure within 30 days as required by the code of ethics. The Clerk told us that although she monitors newly hired employees by receiving personnel updates bi-weekly, she erroneously delayed having this employee submit the disclosure statement by the deadline.

The County's annual statement of financial disclosure requires the filer of a disclosure statement to sign a declaration that states "I HEREBY CERTIFY, UNDER PENALTY OF PERJURY, THAT THE INFORMATION 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 Clerk) whether that particular section was not applicable or the filer chose not to provide the information.

For example, the County Sheriff's 2017 disclosure statement did not include the following:

- Any outside occupation, employment, trade, business or profession held by you, your spouse and your dependent children.
- Investments or capital stock above a 5% share of ownership in any business, corporation or partnership for you, your spouse and your dependent children.
- Other income received including teaching income, lecture fees, consultant fees, contractual income or income which you continued to receive from past employment or any other income of any nature for you, your spouse and dependent children.

The County's annual statement of financial disclosure requires the filer of a disclosure statement to sign a declaration that states "I HEREBY CERTIFY, UNDER PENALTY OF PERJURY, THAT THE INFORMATION ON THIS FORM IS TRUE AND COMPLETE."

-
- Third-party reimbursements, gifts and honoraria for travel-related expenditures in excess of \$75 for any matter that relates to your official duties.
 - Interest in contracts of you, your spouse or your dependent children involving the County or any municipality within the County.
 - Debts of you, your spouse and dependent children in excess of \$5,000 (inclusion exceptions are listed on the statement).

Not completing a disclosure statement in its entirety could be a misrepresentation to the Ethics Board and creates a risk that potential conflicts could go undetected. Although the code of ethics requires that the filer certify to its completeness, 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 and clarify on the form such requirement.

In addition, none of the other Ethics Board members requested to review disclosure statements filed during our audit period. We found that the Ethics Board did not review the 2017 and 2018 disclosure statements filed by the Clerk, an Ethics Board member and required filer. Although we did not identify any potential conflicts of interests, another Ethics Board member should review the Clerk’s disclosure statement.

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 can identify potential conflicts of interest of officers and employees that could compromise impartiality in decision-making.

The Ethics Board Did Not Meet or Review the Code of Ethics

The code of ethics does not require the Ethics Board to periodically meet to review the code of ethics. During our audit period, the Ethics Board did not meet to conduct any official business and did not review the code of ethics. The Clerk told us that the Ethics Board has not met since October 2016.

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

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

What Do We Recommend?

The Legislature should:

1. Adopt a code of ethics that addresses each of the four statutory requirements as set forth in GML and, if appropriate, include other ethical considerations and best practices.
2. Amend the code of ethics to require all officers and employees attest in writing to the receipt and review of the code of ethics at the time of their elections or appointment, annually, as required, and upon amendment to the code.
3. Have Ethics Board members complete training on the provisions of law relating to conflicts of interest and ethics.
4. Define expectations and responsibilities for the administration of the disclosure statement system, including identifying individuals hired or promoted into required filer positions mid-year and the careful review of contents reported in the disclosure statements to identify interests that could pose a conflict of interest.
5. Visibly post the code of ethics in each County building.
6. Review or request the Ethics Board to review the code of ethics, at least every five years or sooner, if deemed necessary.

The County Manager should:

7. Visibly post GML Sections 800-809 of the conflict of interest statute in each County building.

The Ethics Board should:

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. Meet annually, at the minimum, to verify 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.
10. Review the Clerk's disclosure statement.

Appendix A: County Code of Ethics Information

Figure 3: 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	No
Holding of Investments in Conflict With Official Duties	No
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	No
Prohibition on Use of Municipal Position for Personal or Private Gain	Yes
Purpose of the Code of Ethics	Yes
Recusal and Abstention	No
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 4: Legislator and Officers and Employees Who Did Not File Annual Financial Disclosure Statements

Job Title	2017	2018
Legislature		
Legislator	Not Filed	Not Filed
Officers and Employees		
Coroner (4)	Not Filed	
Coroner (2)		Not Filed
Deputy Commissioner of Social Services	Not Filed	
Deputy Conflict Defender		Not Filed
Deputy Director of E-911		Not Filed
Director of Information Technology		Not Filed

() represents the number of individuals that did not file a disclosure statement

Appendix B: Response From County Officials



STEUBEN COUNTY LEGISLATURE

Scott J. Van Etten
Chairman
District 13

Robin K. Lattimer
Vice Chair
District 3

Gary D. Swackhamer
Majority Leader
District 1

Hilda T. Lando
Minority Leader
District 2

Carol A. Ferratella
District 13

Kelly H. Fitzpatrick
District 3

K. Michael Hanna
District 5

Jeffrey P. Horton
District 8

Steven Maio, Esq.
District 2

John V. Malter
District 4

Aaron I. Mullen, Esq.
District 7

Robert V. Nichols
District 11

Frederick G. Potter
District 10

Gary B. Roush
District 12

Thomas J. Ryan
District 9

Brian C. Schu, Esq.
District 6

Paul E. Van Caesele
District 1

Jack K. Wheeler, MPA
County Manager

Brenda K. Scotchmer
Clerk of the Legislature

October 5, 2020

Ann C. Singer, Chief Examiner
Office of the State Comptroller
State Office Building, Room 1702
44 Hawley Street
Binghamton, NY 13901-4417

Ms. Singer,

This letter is in response to the Office of the State Comptroller's (OSC) Examination of Steuben County's Ethics Oversight covering January 1, 2017 through September 30, 2018. The objective of the audit was to determine whether Steuben County officials used appropriate resources and practices to meet certain ethics oversight standards. Please consider this a combined response to the audit and our official written Corrective Action Plan with respect to your findings and recommendations.

The County does not dispute any of the findings of your office for the time frame of the audit. We maintain that our ethic practices have been robust and our collective interest has always been to maintain the highest ethical standards in all of our operations. Your review and finding will serve to strengthen these efforts.

As you will note below, most of the recommended actions have already been accomplished.

Recommendations

The Legislature should:

Adopt a code of ethics that addresses each of the four statutory requirements as set forth in GML and, if appropriate, include other ethical considerations and best practices.

Status – Completed 9/28/20 – The Steuben County Legislature adopted Local Law Tentatively No. One for the Year 2020, Steuben County Ethics Code. This repealed the County's existing Ethics Code and the new code includes all four of the required provisions and all but three of the listed "other ethical considerations".

Amend the code of ethics to require all officers and employees attest in writing to the receipt and review of the code of ethics at the time of their elections or appointment, annual, as required, and upon amendment to the code.

Status – Completed 9/28/20 – This requirement is included in Section X of the Steuben County Ethics Code.

Have Ethics Board members complete training on the provisions of law relating to conflicts of interest and ethics.

Status – Completed 2/19 – A new Ethics Board was appointed in January 2019 and all members have completed training on the provisions of law relating to conflicts of interest and ethics.

Steuben County Office Building, 3 East Pulteney Square, Bath, New York 14810-1557
Telephone (607) 664-2243; Fax (607) 664-2282

Define expectations and responsibilities for the administration of the disclosure statement system, including identifying individuals hired or promoted into required filer positions mid-year and the careful review of contents reported in the disclosure statements to identify interests that could pose a conflict of interest.

Status – Completed – The newly adopted Ethics Code clearly defines the expectations and responsibilities for the administration of the disclosure statement system under Sections X, XIII and XIV.

Visibly post the code of ethics in each County building.

Status – Completed – The Steuben County Ethics Law is now included in the annual distribution of “workplace posters” to be posted on every County department’s bulletin board. Additionally, the new Code of Ethics requires a copy of the Code to be posted on the County’s website:

Review or request the Ethics Board to review the Code of Ethics, at least every five years or sooner, if deemed necessary.

Status – Completed – The Ethics Board completed a review of the Code of Ethics this year and made recommendations to the Legislature, resulting in its final adoption at the September 2020 Legislative Meeting.

The County Manager should:

Visibly post GML Sections 800-809 of the conflict of interest statute in each County building.

Status – Completed – Similar to the posting of the Code of Ethics, GML Sections 800-809 is now included in the annual distribution of “workplace posters” to be posted on every County department’s bulletin board.

The Ethics Board should:

Obtain a list of vendors to reference during its review of 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.

Status – In Process, projected completion June 2021 – The Ethics Board will implement the process of obtaining a list of vendors to reference during its next review of annual financial disclosures. Additionally, the board will create and maintain a list of filers’ outside business interests for release to the Director of Purchasing, County Attorney, County Auditor and County Manager for use in identifying potential interests in contracts that would be prohibited by GML.

Meet annually, at a minimum, to verify 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.

Status – Completed – An annual meeting requirement is contained within the newly-adopted Code of Ethics under Section III. Additionally, the newly-constituted Board of Ethics has met at least annually since 2019.

Review the Clerk’s disclosure statement.

Status – Completed – The newly-constituted Board of Ethics has annually reviewed the Clerk of the Legislature’s financial disclosure statement since 2019.

*Steuben County Office Building, 3 East Pulteney Square, Bath, New York 14810-1557
Telephone (607) 664-2243; Fax (607) 664-2282*

Following the auditors' review of our records and the subsequent staff interviews, the County began to take the steps necessary to address the items of concern. The first order of business was the establishment of a new Ethics Board. We are confident that the new board will continue following through with the changes already implemented. We are appreciative of OSC's review of the County's Ethics Oversight. Additionally, we'd like to thank the individual OSC auditing team members for their professionalism throughout this entire process.

Sincerely,

Scott J. VanEtten, Chairman
Steuben County Legislature

Jack K. Wheeler
Steuben County Manager

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 Ethics Board members to gain an understanding of the governing and ethics oversight.
- We reviewed policies, procedures and Legislature and Ethics Board minutes related to ethics.
- We reviewed all 117 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 advisory opinions issued by the Ethics Board during the audit period.
- We reviewed procedures to receive ethical complaints from the public.
- We used our professional judgment to select a sample of three buildings from a list of seven "major" County buildings provided by the Deputy Clerk of the Legislature. We walked through these buildings to determine whether the conflict of interest statute was posted. For our sample, we selected the building where we conducted a majority of our fieldwork and two additional nearby County buildings, with no expectation of greater or lesser results.
- We used our professional judgment to select a sample of 20 out of 1,081 employees during our audit period, with no expectations of greater or lesser results, to determine whether they attested to receiving and reviewing the code of ethics in 2017 and 2018.

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 Legislature 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

Office of the New York State Comptroller
Division of Local Government and School Accountability
110 State Street, 12th Floor, Albany, New York 12236

Tel: (518) 474-4037 • Fax: (518) 486-6479 • Email: localgov@osc.ny.gov

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

Local Government and School Accountability Help Line: (866) 321-8503

STATEWIDE AUDIT – Julie Landcastle, Chief Examiner

Utica State Office Building, Room 604 • 207 Genesee Street • Utica, New York 13501

Tel (315) 793-2484



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