

# Rensselaer County Probation Department

## Restitution Payments

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**DECEMBER 2021**

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

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# Report Highlights

## Rensselaer County Probation Department

### Audit Objective

Determine whether the Rensselaer County (County) Probation Department (Department) officials enforced restitution orders, notified the court when a probationer violated the court order and disbursed victim restitution payments promptly and appropriately.

### Key Findings

Department officials did not always properly enforce restitution orders, notify the court when a probationer violated the court order or disburse victim restitution payments appropriately. As a result, some victims may not receive the payments to which they are entitled.

- Officials did not establish adequate policies and procedures to enforce and monitor restitution obligations.
- 13 of 28 restitution orders reviewed had uncollected payments totaling \$25,772.
- 155 outstanding checks totaling \$27,935 were not properly followed up on.
- Officials did not make reasonable efforts to locate victims.

In addition, officials did not make undisbursed restitution payments or maintain sufficient undisbursed restitution records.

### Key Recommendations

- Establish adequate policies and procedures for enforcing and monitoring restitution obligations.
- Provide meaningful oversight.
- Enforce and monitor restitution according to court orders and Department policies and procedures.

County officials agreed with our recommendations and indicated they will take corrective action.

### Background

The County is located in northeastern New York, in the Capital Region. The County is governed by a County Legislature (Legislature), which is composed of 19 elected Legislators.

The County Executive is the Chief Executive Officer and responsible for oversight of County operations. The Chief Fiscal Officer manages the County's financial affairs.

The Probation Director (Director) oversees and manages the Department.

#### Restitution Quick Facts

For the Audit Period:

Collections	\$336,987
Disbursements	\$321,663
Orders with Probation Supervision	201

### Audit Period

January 1, 2018 – June 30, 2019

# Collecting, Enforcing and Disbursing Restitution

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Restitution is compensation ordered to be paid to a victim as a result of a defendant's criminal offense that resulted in the victim sustaining losses and/or damages. Courts may require probationers to pay restitution: at the time of the sentencing, in periodic installments or in a lump sum by the end of the probation term. Restitution may include, but is not limited to, reimbursement for medical bills, counseling expenses, loss of earnings and the replacement of stolen or damaged property. It is ordered by the court at the time of sentencing. Further, only a court can modify the restitution terms.

Department officials should ensure the collection and enforcement of restitution is in accordance with State laws, rules and regulations, Department policies and procedures, court-issued restitution orders and any applicable guidelines set forth by the Office of Probation and Correctional Alternatives. The timely collection and enforcement of court-ordered restitution from probationers helps ensure that victims receive the compensation to which they are entitled.

The Director is responsible for managing the Department's day-to-day operations and developing policies and procedures for collecting, safeguarding, disbursing and enforcing restitution, which includes reporting to the court when probationers fail to make court-ordered restitution payments.

## **How Should the Collection of Restitution Be Enforced?**

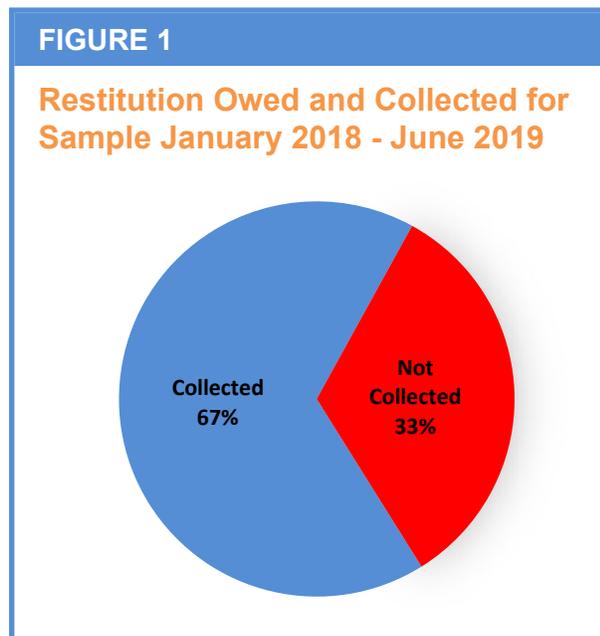
Probation departments must have a system that details the use of incentives and sanctions to encourage probationers to comply with the court's restitution order. A probationer's failure to comply with a restitution order must be reported to the court prior to probation supervision ending, allowing the court time to determine how to proceed. Therefore, probation department staff should maintain adequate records of probationers' total current and past due restitution and actions the department took to enforce restitution orders.

## **Officials Did Not Adequately Enforce Restitution Collections**

The Department's Adult Probation Supervision Policy (Policy) lists the general objectives of the Department's probation supervision, which includes providing restitution to victims of criminal acts whenever applicable. The Policy provides that probation officers have the primary obligation of monitoring compliance with the conditions of probation. The Department's Policy also states failure to comply with conditions of probation, which includes restitution when applicable, may be considered for a violation of probation (VOP). Prior to filing a VOP, the case must be presented to the VOP Committee (Committee) and the Committee must consent to the VOP being filed. The Policy does not define timeframes for referrals to the Committee or filing VOPs, nor does it require a probation officer to send warning letters to probationers or send other types of court notification,

before a VOP is issued, when probationers are non-compliant with a court's restitution order.

The Department had 201 restitution orders (cases) with probation supervision during our audit period. We reviewed 28 restitution orders totaling \$202,154 to determine whether the Department enforced the collection of restitution. During our audit period, Department officials should have collected \$77,858 from probationers for these cases, including \$9,288 in prior period arrears (restitution payments outstanding at the commencement of our audit period). However, \$52,086 was collected while \$25,772 remained outstanding (Figure 1). Specifically, 13 cases were in arrears \$25,772, 14 cases were in compliance with the restitution order terms, and one case had probation revoked before restitution was due.



For the 28 cases in our sample, nine required full payment at the end of the probation term and 19 required monthly payments. Of the nine cases that required full payment, four were paid in full, four were not due during our audit period, and the Department notified the court for the one probationer who did not pay the amount due during our audit period. For the 19 cases that required monthly payments, we found the Department did not adequately enforce the cases.

We reviewed the last payment made by each probationer during our audit period to determine if and/or when the Department notified the court when payments were not made timely. The Deputy Director told us that probation officers and supervisors are to refer probationers to the Committee when probationers are late in making payments ordered by the court. A probation supervisor told us that timeframes for notifying the court vary from case to case and that probation officers are to use their judgment for how to handle each case. The Deputy Director, who is also a member of the Committee, also told us that it sometimes takes up to 90 days to send notification to the court if payment is not received within the month payment is due or if the probationer is willfully not paying.

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We were unable to review if or when referrals were made to the Committee or the outcome of any referrals because there is no documentation of the referral process that may occur between the probation officers, probation supervisors and the Committee.

We reviewed the 13 cases in arrears to determine if and when the court was notified for nonpayment of restitution.

- The Department did not notify the court, via VOP or otherwise, for six probationers whose payments were delinquent between 92 and 487 days and one that was 31 days delinquent and repeated refusals to pay restitution were documented.
- The Department issued a VOP for three cases because the probationers violated other terms of their probation. The Department included nonpayment of restitution in the VOP for one case that was four days delinquent but not for a case that was 16 months delinquent. The Department issued a VOP for the third case three days before payment was due and included nonpayment of restitution in the VOP. The court revoked probation in two cases and issued an arrest warrant for one.
- Three cases were in arrears because the probationers made partial or sporadic payments but did not make payments according to the court orders. The Department did not consider these cases delinquent because the probationers were attempting to pay restitution, even though payments were not made in full.

The Director told us she is not involved in monitoring restitution enforcement and that probation officers are expected to monitor each assigned probationer's restitution payments, review cases with their supervisor when payments are not made and refer noncompliant cases to the Committee for a potential VOP. However, she also told us that some probation officers do not address probationer restitution when the probationer has not paid. She acknowledged that action should be taken when probationers do not pay restitution as ordered but she did not provide a reason for not monitoring to ensure this is occurring. Had the Director overseen restitution enforcement the Department may have seen greater restitution order compliance.

We found the Department did not notify the court of delinquent restitution payments except in the limited instances where VOPs were filed. Because there was a lack of management oversight and monitoring, and no specific written guidance or requirements for notifying the court or defining timeframes for referring cases to the Committee for a VOP determination, probation officers' actions were often inconsistent.

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## How Should Restitution Payments Be Processed?

The Department should disburse collected restitution to victims promptly. Further, Department officials should make reasonable efforts to locate victims that no longer reside at the address on record in a timely manner. The Department's Restitution Policy provides that upon receipt of a returned beneficiary restitution check, address verification will be attempted via review of a probationer's file, computer search, phone book review and contact with the District Attorney's Victim Assistance office. The Restitution Policy also states that restitution checks will be prepared prior to the 1st and the 15th of every month and mailed on the 1st or the 15th of every month, or the next business day if the date falls on a weekend or holiday.

## Officials Did Not Always Disburse Restitution Payments Promptly and Did Not Make Reasonable Efforts To Locate Victims

To determine whether payments were made to victims in accordance with the Restitution Policy, for our sample of 28 cases, we reviewed the last restitution payment made by the probationer and determined when it was disbursed to the victim. During our audit period, the last collections received for 21 of the 28 orders totaled \$9,420, with no collections received for the remaining seven orders. We found 16 payments totaling \$8,167 were paid to victims between 0 and 16 days after payment was received and five payments totaling \$1,253 were paid to victims between 18 and 147 days after the probationer's payment was received. The Probation Office Assistant told us that some checks may not have been disbursed promptly, because the victim's address was not correct or was unknown, and he needed to find the victim's correct address. The Probation Director told us they sometimes hold payments for 10 days to ensure that checks received from probationers are not returned for insufficient funds. However, the Department's Restitution Policy does not provide for holding disbursements for 10 days.

We also reviewed the June 2019 bank statement and Department records to determine if there was idle victim money and whether reasonable efforts were taken to disburse the money. The Department did not appropriately follow up on 155 outstanding checks totaling \$27,935 that were over one year old. Overall, although a significant amount of time had elapsed, the Department did not attempt to locate victims who were no longer at the address of record.

We reviewed 10 outstanding checks, totaling \$14,056 that were between one and over four years old. We reviewed the Department's records to learn what efforts were made to locate the victims and issue new checks for the payments. We found for all 10 checks, no actions to locate the victims were taken, nor were new checks issued.

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The Department did not appropriately follow up on 155 outstanding checks totaling \$27,935 that were over one year old.

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The Probation Office Assistant told us he performs victim location efforts, but he did not always have time to locate victims because he has other duties within the Department. He also told us that while he tries to locate victims so that the Department can send restitution to them, he did not keep records of his location efforts. By not maintaining records of the outcome of location efforts, if any occurred, the searches for victim addresses will have to be performed again. Further, when reasonable victim location efforts are completed and unsuccessful, the undisbursed money should be transferred to the undisbursed restitution account. The Director told us she reviews restitution transactions that are listed on monthly bank statements, but she did not perform complete bank reconciliations because she thought this monthly review was sufficient. As a result, she was unaware of the amount and age of the uncashed checks, and the amount of available undisbursed restitution. Because the Director does not adequately monitor and oversee restitution, and the Policy does not provide timeframes for victim location efforts to occur, some victims are not receiving payments to which they are entitled or are experiencing significant delays. Most troubling, because reconciliations are not performed, the Director cannot be assured that all money is accounted for.

### **How Should Undisbursed Restitution Payments Be Administered?**

Undisbursed restitution payments (undisbursed restitution) is defined in law as those payments that were remitted by a defendant but not paid to the intended victim and remain unclaimed for a year, and the location of the intended victim cannot be found after using reasonable efforts. A list of unsatisfied restitution orders must be maintained in order to determine which victims' restitution order has gone unsatisfied for the longest period of time to make payments from undisbursed restitution. Unsatisfied restitution orders are defined to mean that the last scheduled payment is at least 60 calendar days overdue. If undisbursed restitution payments have gone unclaimed for a one-year period and the victim cannot be located after using reasonable efforts, the undisbursed restitution should be paid to the victims with the oldest unsatisfied restitution orders.

Written procedures must be established for how undisbursed restitution payments will be disbursed, and should include timeframes for actions, identify the individuals responsible for each of the various steps, the types and the number of victim searches that should be conducted prior to transferring unclaimed money (e.g., unprocessed and outstanding checks) to the undisbursed restitution account and the records to be maintained. Money may be disbursed based upon month or year of the unsatisfied order, and a local director must provide for a mechanism whereby victims receive a proportion or fixed amount of undisbursed restitution.

The Department's Restitution Policy states that unclaimed checks will be held for one year. If after a year the beneficiary is still not located, the restitution funds

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Because the Director does not adequately monitor and oversee restitution, and the Policy does not provide timeframes for victim location efforts to occur, some victims are not receiving payments to which they are entitled or are experiencing significant delays.

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will be partially paid to unpaid victims in an ascending order, from the longest unpaid to the shortest. Although the Policy provides for payments to victims with unsatisfied restitution orders, it does not provide a clear mechanism to determine how much should be paid to each order.

### **Officials Did Not Distribute Undisbursed Restitution Payments**

We reviewed Department records to determine the amount of undisbursed restitution the Department had available to pay victims with unsatisfied restitution orders. Our review of the Department's bank statements and other records indicated the Department had 656 unclaimed victim checks totaling \$107,417. Of them, 501 checks totaling \$79,482 that were between five and over 12 years old were marked as canceled in the Department's software program and could be available to pay unsatisfied restitution orders if victims could not be located after reasonable efforts were made. The other 155 uncashed checks totaling \$27,935 that were previously discussed were not yet marked as canceled by the Department, but were all over a year old and therefore also could be available to pay unsatisfied restitution orders if the Department failed to locate the victims after using reasonable efforts. In addition, the Department has an additional \$1,372 in its bank account for which Department officials could not provide records to support. Therefore, the Department has as much as \$108,789<sup>1</sup> of undisbursed restitution funds that should be used to satisfy other unsatisfied restitution orders if the original victims cannot be located.

The Department's personnel can use a software program to identify unsatisfied restitution orders by age. Although we calculated that 101 of the oldest orders totaling \$108,596 could be fully satisfied, we could not determine whether all 101 should have been paid in full, or if more unsatisfied orders should have been partially paid, because the Policy did not define how to calculate payments.

The Director told us they had not made any undisbursed restitution payments and could not tell us when the last undisbursed restitution payment was made. She also told us the Department holds the unclaimed funds to pay the intended victim instead of distributing funds to the oldest unsatisfied orders after the Department has finished performing victim location attempts. However, in 2015, she established the current Restitution Policy, which states the restitution funds older than one year should be distributed to the oldest unsatisfied orders, and it does not provide for funds to be held to pay the intended victim.

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Therefore, the Department has as much as \$108,789 of undisbursed restitution funds that should be used to satisfy other unsatisfied restitution orders if the original victims cannot be located.

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<sup>1</sup> Of this amount, \$1,372 is potential undisbursed restitution because Department officials must determine if the funds are in fact restitution and have remained unclaimed for at least a year, and perform reasonable efforts to locate the original intended victim before the funds can be used to pay other unsatisfied restitution orders.

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The Director also told us she did not believe the accounting program used since 2007 had the capability to disburse unclaimed restitution to the oldest unsatisfied orders. However, the Restitution Policy was established eight years after the Department began to use the accounting program. It does not appear reasonable that the Director could not ensure the accounting program, developed by a current County employee, had such capabilities in the four years between the establishment of the Restitution Policy and the end of the audit period. As a result, victims may never receive the payments to which they are entitled.

### **Officials Did Not Maintain Sufficient Undisbursed Restitution Records**

The Director does not perform a reconciliation or maintain other records identifying how much undisbursed restitution is available to pay unsatisfied restitution orders. Although the Director was able to generate a list of unclaimed checks using the software the Department uses to track restitution, the Director told us she has never generated this list before. Department officials were unaware how much undisbursed restitution money the Department had available to pay unsatisfied restitution orders and what comprised undisbursed restitution. Further, without proper record keeping, the risk of theft and misuse of collections significantly increases.

### **What Do We Recommend?**

The Director should:

1. Develop written policies and procedures for collecting, enforcing and disbursing restitution that convey management's expectations to ensure the program is operating effectively, including:
  - Establishing timeframes for sending referrals to the VOP Committee and notifications to the court,
  - Developing steps to be taken with outstanding checks,
  - Maintaining complete records,
  - Establishing procedures for handling undisbursed restitution money, and
  - Identifying the individuals responsible for each of the various steps.
2. Enforce and monitor restitution according to the court order and the Department's policies and procedures.
3. Make reasonable efforts to locate victims, document actions taken and the results, issue payments to the victims who can be located and transfer unclaimed money to the undisbursed restitution account when appropriate.

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4. Make payments from the undisbursed restitution account to the crime victims whose restitution orders have remained unsatisfied for the longest amount of time.
  5. Provide meaningful oversight to ensure the program is operating effectively, which should include actions such as performing bank reconciliations, following up on outstanding checks and critical reviews of unsatisfied restitution order records.
  6. Ensure the undisbursed restitution balance is supported with records showing the amount and dates of payments that comprise the balance, including if any payments are made from the account.

# Appendix A: Response From County Officials

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RENSSELAER COUNTY  
PROBATION DEPARTMENT

Steven F. McLaughlin  
County Executive

Laura L. Bauer  
Probation Director

July 1, 2021

Julie Landcastle, Chief Examiner  
Statewide Audit  
State Office Building, Suite 1702  
44 Hawley Street  
Binghamton, NY 13901-4417

Subject: Reply to draft report Restitution Audit, Rensselaer County Probation Department, S9-20-5 and Corrective Action Plan

Dear Chief Examiner Landcastle;

Please allow this correspondence to serve as an acknowledgement of the receipt of the draft report regarding findings of your 2018/19 examination of the Rensselaer County Probation Department's Restitution payments. We appreciated the opportunity to discuss these findings in the exit interview process.

The Department is fully committed to providing quality Probation Supervision and Investigation services to the courts of Rensselaer County. The collection and disbursement of restitution is one of many functions we perform. Court orders for restitution are taken seriously along with the many other conditions of probation ordered with crime victims' safety and restoration in mind. This is most apparent in your report finding that the Department collected 67% of restitution owed on court orders during the audit period.

Our mission is to focus on offenders and the impact of their behavior on society. We strive to accomplish this by prioritizing case responses and case plans to best address public safety and the rehabilitation of persons on probation. The Department also works to implement evidence based programs designed to facilitate behavior change. We agree that restitution is an important part of a sentence however, many times addiction, housing, mental health issues, orders of protection and high risk behaviors toward self or others takes precedence. Probation Officers do not let cases expire as successfully completed without addressing delinquent restitution issues with the court. Depending on case circumstances the court may address a restitution delinquency issue early in a case however this is more of an exception rather than a common occurrence. The courts count on probation to exhaust all graduated sanctions and methods to collect prior to court involvement.

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RENSSELAER COUNTY  
PROBATION DEPARTMENT

Steven F. McLaughlin  
County Executive

Laura L. Bauer  
Probation Director

Our plan to address the findings will be contained in the attached corrective action plan. We will use your recommendations to guide us to improving restitution collection services. To fully meet the recommendations of this report the Department will require the assistance of others in County IT, County Finance and the Courts. The corrective action plan includes measures to reconcile accounts, locate beneficiaries, redistribute funds, update record keeping and address sanctions and communications with the courts.

Please note that the process has already begun to implement the changes necessary to remedy the findings in this report.

- **Enforcement:** The Department has updated the policies that address probation supervision of restitution cases. This includes a stated process for addressing probationer nonpayment and court notifications.
- **Disbursements:** Disbursements will be made per Department policy.
- **Disbursements of unclaimed funds:** County IT and County Finance are both involved in the update of the probation restitution tracking system to make it possible to reconcile accounts and identify unsatisfied orders that have been outstanding for the longest amount of time.

If you have any questions about our reply to the draft or Corrective Action Plan please feel free to contact our Department.

Sincerely,

Laura L. Bauer  
Probation Director

Steven F. McLaughlin  
County Executive

Encl; Corrective Action Plan

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## Corrective Action Plan

### Rensselaer County Probation Department

#### County Restitution Audit # S9-20-5

Rensselaer County Probation Department, in cooperation with the County Fiscal Office and County Bureau of Information Services (BRIS) are prepared to take the following measures to ensure improvements to our restitution collection, enforcement and distribution system.

*1-Develop written policies and procedures for collecting, enforcing and distributing restitution that convey management's expectations to ensure the program is operating effectively:*

Written policy and procedures were modified with respect to restitution collection, enforcement, and monitoring to include:

- More specific guidance by the Department for Probation Officers has been added to the Restitution Policy stating that "If a Probationer has a condition that states a minimum monthly payment of restitution is expected and he/she misses three consecutive payments with a clear refusal to make a payment, the Probation Officer may consider imposing a graduated sanction prior to notifying the Court with a noncompliance memo. If the Probationer does not resume making monthly payments then a violation of Probation will be filed with the Court. If a Probationer has a condition that states he/she is ordered to pay said amount of restitution in full by the end of the Probation term the Probation Officer will refer the case to the VOP committee if there are three months remaining in the term and full payment has not been made."
- The Department Policy now provides step by step procedures with regard to undisbursed restitution funds and addresses outstanding checks. To emphasize accountability to the process, the Department has added clauses in every policy to stress the need to document every action pertaining to the collection of restitution, monitoring payments, consequences for non-payment, and the distribution of payments, both to current victims and past unsatisfied beneficiaries.
- BRIS will work with Department staff and County Finance to align the Computer Restitution Tracking System with Department Restitution policies.
- Our Department is developing software to address the need to list past beneficiaries and "canceled" checks. We are creating policy which identifies specific staff to monitor the outstanding checking account and monitor the list of beneficiaries. BRIS will prioritize this project. When completed, there will be an ongoing method to determine outstanding beneficiaries whenever needed.
- The current restitution clerk and other staff, under the direction of a supervisor, will be dedicated to finalizing the list of beneficiaries eligible for undistributed funds. Once this is complete the restitution clerk will have a specific monthly process (including beneficiary location searches) to follow that is designed to maintain a current list. This will allow timely and efficient annual distribution of unclaimed funds.

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*2- Enforce and monitor restitution according to the court order and Department's policies and procedures.*

- The Director will discuss with magistrates the need for Restitution orders as well as Court ordered conditions of probation and civil judgments when needed. Best practice will be the receipt of clear court orders that are received by the Department in a timely manner. Orders should contain a schedule and method for restitution payment and accurate beneficiary information. The Department will add to its Supervision Policy the need for discussion between probation officers and their supervisor regarding restitution balances and that this discussion must be documented in the case notes.

*3- Make reasonable efforts to locate victims, document actions taken and the results, issue payments to the victims who can be located and transfer unclaimed moneys to the undistributed restitution account when appropriate.*

- A monthly review of outstanding checks will be conducted by the restitution clerk. There will be a step by step process established for follow up to these beneficiaries when a check is outstanding for sixty days. Documentation of these efforts will be contained in Department records to track case history.

*4- Make payments from the undisbursed restitution account to the crime victim whose restitution orders have remained unsatisfied for the longest amount of time.*

- The Department will work with Finance to establish bank account reconciliations to determine a schedule of recognizing the unclaimed funds available for distribution and the accounting for these distributions.

*5- Provide meaningful oversight to ensure the program is operating effectively, which should include actions such as performing bank reconciliations, following up on outstanding checks and critical reviews of unsatisfied restitution order records.*

- The Department will designate a supervisor to work in conjunction with the Director and restitution clerk, with respect to monitoring accounts, reviewing restitution orders, and reconciling bank statements monthly. The County Fiscal Office will be consulted to develop best practice.

*6- Ensure the undisbursed restitution balance is supported with records showing the amount and the dates of payments that comprise the balance, including if any payments are made from the account.*

- The establishment of an undistributed funds account will aid in this effort. Tracking system modifications may be made after consultation with County Fiscal Office and BRIS.

## Appendix B: Audit Methodology and Standards

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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 selected the County based on reported restitution collected in 2016, population and geographical location. For a fair representation of county probation departments, we selected counties with varying levels of reported restitution, population sizes and geographic locations across the State for this multi-unit audit.
- We interviewed Department staff to gain an understanding of the financial operations and existing internal controls related to collecting, disbursing and enforcing court-ordered restitution.
- We reviewed relevant State laws, rules and regulations. We also requested from officials all Department policies and procedures applicable to collecting, disbursing and enforcing court-ordered restitution and reviewed what was provided.
- We interviewed Department officials to gain an understanding of the Department's computer systems used for monitoring, collecting, recording and disbursing restitution funds. We compared employee's user access to the computer system to their job duties.
- We determined the total amount of restitution collected and disbursed during our audit period by obtaining and reviewing a report that showed cash receipts and disbursements related to all court-ordered restitution during our scope period.
- Using a random number generator, we selected a sample of 28 restitution cases from the Department's report showing all open and closed court cases that involved restitution during our audit period to determine whether payments are made promptly and appropriately, and how the Department monitors the restitution cases.
- For the same sample of 28 restitution cases, we reviewed the last payment made by the probationers to determine whether the Department took the appropriate monitoring actions based on their policies and procedures for Committee referrals and court notification. If a payment was not made by a probationer during our audit period, we used the first payment due date.
- We reviewed the June 2019 bank statement and related bank statements and departmental documentation, which included any unclaimed restitution payments aged more than a year, to determine the age and potential amount available to disburse to unsatisfied restitution orders.
- We reviewed a sample of 10 outstanding checks aged over a year to determine if the Department was attempting to locate the intended victims of

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these payments, and what those efforts included. If the victim was located, we determined if a new check was issued and if the victims could not be located, whether the money was appropriately moved to the undisbursed restitution. The 10 outstanding checks were selected based on high dollar amounts.

- We obtained and reviewed a report of unpaid restitution orders to determine which restitution orders have remained unsatisfied for the longest period of time, and to calculate how many of the oldest unsatisfied orders reported by the Department could be disbursed from the available undisbursed restitution balance.
- Based on our review of the Department's Restitution Policy, we determined if the Department had written procedures regarding the processing and disbursing of unclaimed restitution, and whether the Department staff was following the procedures for disbursing unclaimed restitution.

We conducted this performance audit in accordance with GAGAS (generally accepted government auditing standards). 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 size of the relevant population and the sample selected for examination.

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 Clerk's office.

## Appendix C: Resources and Services

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### **Regional Office Directory**

<https://www.osc.state.ny.us/files/local-government/pdf/regional-directory.pdf>

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

<https://www.osc.state.ny.us/local-government/publications>

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

[www.osc.state.ny.us/local-government/fiscal-monitoring](http://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

<https://www.osc.state.ny.us/local-government/publications>

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

[www.osc.state.ny.us/local-government/resources/planning-resources](http://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

<https://www.osc.state.ny.us/files/local-government/publications/pdf/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](http://www.osc.state.ny.us/local-government/required-reporting)

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

<https://www.osc.state.ny.us/local-government/publications>

### **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](http://www.osc.state.ny.us/local-government/academy)

## Contact

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