



# Town of Mansfield

## Financial Management and Claims Processing

### Report of Examination

Period Covered:

January 1, 2007 — December 31, 2012

2012M-241



Thomas P. DiNapoli

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# State of New York Office of the State Comptroller

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

March 2013

Dear Town Officials:

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

Following is a report of our audit of the Town of Mansfield, entitled Financial Management and Claims Processing. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the General Municipal Law.

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

Respectfully submitted,

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



## State of New York Office of the State Comptroller

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# EXECUTIVE SUMMARY

The Town of Mansfield (Town) is located in Cattaraugus County and has approximately 800 residents. The Town's 2012 budget totaled approximately \$1 million and includes, among other things, general administration, street maintenance, snowplowing, and fire protection, which are funded primarily with real property taxes, sales tax, and State aid.

The Town is governed by an elected five-member Town Board (Board) consisting of the Town Supervisor (Supervisor) and four councilpersons. The Board provides guidance through the enactment of policies and procedures, adoption of the annual budget, and the approval of contracts. The Supervisor is the Town's chief fiscal officer and is responsible for maintaining the Town's financial records.

### **Scope and Objectives**

The objectives of our audit were to evaluate the Town's financial management for the period January 1, 2007, to December 31, 2012, and the internal controls over claims processing for the period January 1, 2011, to August 31, 2012. Our audit addressed the following related questions:

- Is the Board providing adequate oversight and management of the Town's budget and financial operations?
- Did the Board properly audit claims to safeguard Town funds?

### **Audit Results**

The Board adopted budgets using fund balance to reduce the tax levy with no systematic approach to ensure that appropriated amounts were available. Because of this, both the general and highway funds experienced significant declines in fund balance from the 2009 to the 2011 fiscal years. For 2013, Town officials took steps to correct their budget deficiencies, which should eliminate the operating deficits in the general and highway funds.

The Board does not perform a proper audit. We found that certain claims lacked itemization and documentation to support that they comply with Town policies and that they represent actual and necessary Town expenses. Therefore, the Board's audit of claims was not sufficient to detect improper payments and increases the risk that moneys could be expended for inappropriate purposes. We also found that the Supervisor was inappropriately paying claims prior to Board audit. Had the Town developed a policy and procedures for the auditing of claims, the risk of improper payments would be greatly diminished.

## **Comments of Local Officials**

The results of our audit and recommendations have been discussed with Town officials and their comments, which appear in Appendix A, have been considered in preparing this report. Town officials generally agreed with our recommendations and indicated that they have taken, or plan to initiate corrective action. Appendix B includes our comments on issues raised in the Town's response letter.

# Introduction

## Background

The Town of Mansfield (Town) is located in Cattaraugus County and has approximately 800 residents. The Town's 2012 budget totaled approximately \$1 million and includes, among other things, general administration, street maintenance, snowplowing, and fire protection, which are funded primarily with real property taxes, sales tax, and State aid.

The Town is governed by an elected five-member Town Board (Board) consisting of the Town Supervisor (Supervisor) and four councilpersons. The Board provides guidance through the enactment of policies and procedures, adoption of the annual budget, and the approval of contracts. The Supervisor is the Town's chief fiscal officer and is responsible for maintaining the Town's financial records.

## Objectives

The objectives of our audit were to evaluate financial management and the internal controls over claims processing. Our audit addressed the following related questions:

- Is the Board providing adequate oversight and management of the Town's budget and financial operations?
- Did the Board properly audit claims to safeguard Town funds?

## Scope and Methodology

We examined the Board's oversight of the Town's financial management for the period January 1, 2007, to December 31, 2012. We examined the internal controls over claims processing for the period January 1, 2011, to August 31, 2012.

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

## Comments of Local Officials and Corrective Action

The results of our audit and recommendations have been discussed with Town officials and their comments, which appear in Appendix A, have been considered in preparing this report. Town officials generally agreed with our recommendations and indicated that they have taken, or plan to initiate, corrective action. Appendix B includes our comments on issues raised in the Town's response letter.

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and forwarded

to our office within 90 days, pursuant to Section 35 of the General Municipal Law. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board to make this plan available for public review in the Town Clerk's office.

## Financial Management

The Board is responsible for making sound financial decisions that are in the best interests of the Town and the taxpayers that fund its operations. The Board must adopt structurally balanced budgets for all operating funds that provide sufficient revenues to finance recurring expenditures. It is important that the Board prepare the budget based on actual financial results from prior years, along with other relevant available data, and periodically monitor the budget against actual operating results. Having Board-adopted policies and procedures in place provide guidance to officials on proper budget preparation and monitoring. A key aspect of budget preparation is a reasonable estimate of unexpended surplus, which is the difference between revenues and expenditures accumulated over time. The appropriation of unexpended surplus as a funding source, when appropriate, can help Town officials ensure that the amount of real property taxes raised is no greater than necessary. Also, the Town may retain a reasonable portion of unexpended surplus to use as a financial cushion in the event of unforeseen financial circumstances and for cash flow purposes. It is also important that long-term plans be in place to ensure that the financing of large anticipated expenditures is analyzed and documented.

The Board did not provide adequate oversight and management of the Town's financial operations. The Board adopted budgets using unexpended surplus to reduce the tax levy with no systematic approach to ensure that appropriated amounts were available. This happened because the Board did not adopt detailed policies and procedures for its budget preparation process and for the routine monitoring of the budget against actual operating results during the year. As a result, both the general and highway funds experienced significant declines in unexpended surplus from the 2009 to the 2011 fiscal years.

In addition to appropriating non-existent unexpended surplus, the Town used unexpended surplus for large expenditures. For example, general fund unexpended surplus<sup>1</sup> was used to fund unbudgeted costs associated with constructing a new Town hall.

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<sup>1</sup> General fund 2009 building expenditures exceeded appropriations by more than \$85,000 with no budget modification by the Board to address the over-expenditure, resulting in the use of unexpended surplus. The Town also borrowed and expended \$200,000 from the capital projects fund for Town hall construction costs.

<b>Table 1: General Fund Unexpended Surplus</b>			
<b>Fiscal Year</b>	<b>As of December 31st</b>	<b>Appropriated for Ensuing Fiscal Year</b>	<b>Unappropriated</b>
2007	\$57,614	\$15,000	\$42,614
2008	\$116,855	\$65,000	\$51,855
2009	\$32,401	\$50,000	(\$17,599)
2010	\$27,413	\$50,000	(\$22,587)
2011	\$4,183	\$50,000	(\$45,817)
2012	\$44,212	\$0	\$44,212

During 2009, the Board expended more than \$60,000 from the highway fund for highway improvements on the assumption that these costs would be reimbursed by State aid. However, those costs were not eligible for State aid, which resulted in unexpended surplus being used to fund them

<b>Table 2: Highway Fund Unexpended Surplus</b>			
<b>Fiscal Year</b>	<b>As of December 31st</b>	<b>Appropriated for Ensuing Fiscal Year</b>	<b>Unappropriated</b>
2007	\$96,430	\$25,000	\$71,430
2008	\$93,667	\$25,000	\$68,667
2009	\$22,003	\$50,000	(\$27,997)
2010	\$36,571	\$50,000	(\$13,429)
2011	\$681	\$60,000	(\$59,319)
2012	\$198,312	\$0	\$198,312

Positive budget variances — actual expenditures being less than appropriations and/or actual revenues being greater than estimates — helped offset the effect of over-appropriating unexpended surplus for some time. However, in 2011, the unexpended surpluses declined to unreasonably low levels.

During 2012, the Town received \$550,000<sup>2</sup> from its insurance company to replace assets damaged by a fire. By December 31, 2012, the Town replaced highway equipment costing more than \$233,000. To the extent any insurance proceeds are not used for additional fire damage related expenditures, this unspent revenue will effectively increase the fund balance in the general and highway funds.

The Town's adopted 2013 budget does not include any appropriation of unexpended surplus and includes a \$104,000 increase in real property

<sup>2</sup> This amount includes \$135,000 recorded in the general fund and \$415,000 recorded in the highway fund from an insurance payment for a fire that occurred on October 7, 2012, which destroyed the highway facility and the equipment housed in it.

taxes, with \$37,000 for the general fund, \$66,000 for the highway fund, and \$1,000 for fire protection. This represents an approximate 20 percent increase over the 2012 tax levy, and the additional revenue should eliminate the operating deficits in the general and highway funds.

**Recommendation**

1. The Board should establish a policy for determining the appropriate level of unexpended surplus to maintain in each fund and for determining the amount of unexpended surplus, if any, to appropriate in the ensuing year's budget.

## Claims Processing

The audit and approval of claims is one of the most critical elements of the Town's internal control system. Town Law requires the Board to audit and approve all claims against the Town prior to directing the Supervisor to pay them. The Board should adopt formal policies and procedures that include verifying that all claims are properly itemized and contain sufficient documentation to determine the nature of the purchases. Such policies and procedures should require verifying that amounts represent actual and necessary Town expenses and determining that the purchase complies with statutory requirements and Town policies. Each claim should include an itemized original receipt or invoice and documentation to allow for a proper audit, including the signature of the person giving rise to the claim. Board members must adopt a resolution approving the Board-audited claims for payment. Board-audited and -approved claims should be listed on an abstract. The abstract must be specific as to the number and amount of claims that the Supervisor is authorized to pay.<sup>3</sup> The Town Clerk must present the abstract to the Supervisor directing him to pay the claims listed.

The Board does not perform a proper audit of claims. Claims are made available to the Board at each monthly meeting and are approved by Board resolution as indicated in the minutes. The Board discusses individual purchases and asks clarifying questions. However, the Deputy Supervisor stated that the Board is aware that some purchases lack the necessary documentation for approval for payment but approve them based on information provided verbally by department heads. Because the claims lack itemization and documentation to support that they represent actual and necessary Town expenses, this procedure is not sufficient to detect improper payments and increases the risk that moneys could be expended for inappropriate purposes. Had the Town developed and followed a policy and procedures for the auditing of claims, the risk of improper payments would be greatly diminished.

We reviewed all 657 claims totaling approximately \$876,000 from January 2011 through August 2012 for both the general and highway funds to determine whether each disbursement was adequately supported and for a proper Town purpose. We found the following:<sup>4</sup>

- 33 claims totaling \$62,161 were not signed by the person who gave rise to the claim

<sup>3</sup> Town Law Sections 118 and 119

<sup>4</sup> Certain claims have more than one deficiency.

- 164 claims totaling \$84,303 did not have sufficient supporting documentation
- 49 claims totaling \$9,893 were not sufficiently itemized to determine if they were for a valid Town purpose
- Sales tax totaling \$747 was paid by the Town, which is exempt.

We also determined whether any claims were paid prior to Board audit and approval. We found 41 prepayments that the Supervisor made totaling approximately \$28,192 that were not authorized by the Board or statute<sup>5</sup> for prepayment. The prepayments were for insurance, mowing, repairs and maintenance, conferences, training, retirement gifts, a dinner including alcoholic beverages, and supplies. Although most<sup>6</sup> of the prepayments appeared to have been for appropriate Town purposes, without properly auditing and approving all claims before payment, the Board does not have adequate assurance that the purchases were for a valid Town purpose. In addition, when claims are routinely paid without the Board's audit, there is an increased risk of misuse or diversion of Town funds.

## Recommendations

2. The Board should establish a policy and develop procedures to help ensure claims are properly supported and audited prior to payment.
3. The Board should require that all claims contain adequate supporting documentation and are properly itemized prior to being presented to them for audit.
4. The Supervisor should not pay any claims which have not been audited and approved for payment by the Board, except where allowed by law.

<sup>5</sup> Town Law Section 118 allows the Board, by resolution, to authorize the payment in advance of audit for public utility services, postage, freight, and express charges. These claims must be presented at the next Board meeting for audit. The claimant and the Town officer incurring or approving the same are liable for any amount disallowed by the Board.

<sup>6</sup> The payment for alcohol totaled \$174 and is not a proper Town expense. In addition, this claim totaling \$700 did not itemize who was in attendance or why an annual planning board dinner was necessary.

**APPENDIX A**  
**RESPONSE FROM LOCAL OFFICIALS**

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

Robert C. Keis, Sr.  
Supervisor  
Betty Jane Horning  
Town Clerk

Office of the State Comptroller  
Robert E. Meller, Chief Examiner  
295 Main St. Suite 1032  
Buffalo, NY 14203-2510  
February 26, 2013

Dear Chief Examiner Meller,

The Town Board of the Town of Mansfield is in receipt of the Draft Report of Examination for the Town of Mansfield.

The Town Board is in agreement with the basic premise of the findings on pages 8 and 9 of the "Financial Management" section of the report. As you can see we have addressed the negative fund balance aspect of the report (2012 unappropriated in the General Fund should be in black ink, not red, page 8) in the 2013 budget as we did not appropriate any surplus from 2012 for 2013.

The shortages in 2009, 2010, and 2011 were caused by the actions of the Highway Superintendent. In two of those years he exceeded his budget by substantial amounts and in one of those years he expended \$100,000 for DA5112.2 Chips and found out at the end of the year only \$20,000 were eligible projects. Unfortunately even though the Board and Supervisor monitor the accounts during the course of the year, these issues were not brought to our attention until after the budgets had been passed. When the check comes in the end of December and is for \$20,000 instead of \$100,000 it exposes these problems. Accordingly when large invoices are not submitted until November or December after the budget has been passed we have no choice but to limit the expenditures the following year to make up for the negative fund balance created by the Highway Superintendent spending what would have been the fund balance. We were forced to run down the General Fund balance to satisfy the expenditures made in the Highway Fund by transferring money from the General Fund to the Highway fund.

The Town Board wishes to express their dismay that there is no mention in the Draft Report of the actions of the Highway Superintendent. Several Town Officials expressed concern to the auditor that the Highway Superintendent has not come to work for the last several months. He is allegedly stealing his salary, his retirement credits, and his benefits. The Town Board is aware there is nothing the Town can do about the lack of attendance or influence. In reality the Town is better off working with the

Robert C. Keis, Sr.  
Supervisor  
Betty Jane Horning  
Town Clerk

Deputy as he is paying attention to the budget and his expenditures. It is quite frustrating for the Town as we have always had fund balance to finance appropriations to help lower taxes through the years. The results of the actions of one individual have created a negative situation that is being addressed as if the Town Board were not adequately monitoring the Town's finances. The Highway Superintendent was given the balances left in the Highway accounts after each Board meeting during 2009, 2010, and 2011 when his actions circumvented the Board's attempts to control the budgets. He additionally received a percentage number in the Supervisor's Monthly Report advising the percentage of the year that had passed and the percentage of the total Highway budget that had been expended up to that time.

The Town Board does not agree with or understand the findings under "Claims Processing".

In reference to "claims not signed by the person who gave rise to the claim". It is my understanding the Town Supervisor should sign all claims for the General Fund and the Highway Superintendent should sign all claims for the Highway Fund. The signature space at the bottom of an official voucher is titled "Department Approval". Does this mean if the Town Clerk orders copy paper the Clerk should sign the voucher or should it be signed by the "Authorized Official" which I interpret as the Department head or Town Supervisor. Likewise, if the Town Board orders the Clerk to place a legal notice in the Official Paper and she does, who gave rise to the claim and who should sign it. I feel it should be the Town Supervisor. Additionally we have four electric bills and three phone bills. I was first elected Town Supervisor in 1983 and have been audited four or five times during this period. This is the first time an auditor has indicated I needed to sign the 84 phone and electric bills the Town receives over the course of a 12 month year. I have always indicated the fund to be charged, the account and the abstract. It is an easy fix to start dating them and signing them as I have started doing that but it seems a bit vague to not indicate in the findings the problem is as simple as this if it is truly necessary to date and sign electric and phone bills.

The Town Board disagrees that "claims did not have sufficient supporting documentation or were not sufficiently itemized". Some of the invoices had part numbers specific to the vendors such as their codes for "cold patch" and gravel or stone. The Deputy Highway Superintendent had written in next to the code "cold patch" or "#1A stone". This was noted to not be sufficient information for the Town Board to recognize what the charge was for. Some of them were questioned because they were written on the voucher and not the invoice or vice versa. The indication was that all claims should be clearly defined so any one who walked in off the street could easily interpret them. The

See  
Note 1  
Page 17

Robert C. Keis, Sr.  
Supervisor  
Betty Jane Horning  
Town Clerk

Town Board's position is that they possess sufficient intelligence due to their experience auditing Town claims to be able to recognize the verbiage used to describe the items the Town is being billed for. Can this be improved? Yes. And the Town will. Should these be classified as "not sufficiently itemized to determine if they were for a valid Town purpose"? No. Another finding was that all invoices should be original and not copies. Some bills such as health insurance need to be spread over more than one account and as such a copy needs to be made to have sufficient documentation in both Funds. With today's digital availability the Town receives faxes of scanned invoices and vouchers frequently.

See  
Note 2  
Page 17

It is the Town Board's policy that the Clerk will prepare prior to the meeting the claims that will be submitted for payment at that meeting. The Clerk's preparation includes assuring all vouchers are signed, the claims are all numbered, and the dollar amount of the claims has been totaled. The Town Board audits all the claims during the meeting and a motion is made, seconded, and approved by a majority vote of the Town Board stating the numbers of the claims and the total dollars being authorized to pay for both the General and Highway fund. The auditor has stated that some one told him the Town Board does not do this. The Town Board is adamant that they are doing this each month and that the motions are reflected in the minutes of each meeting.

The Town Board agrees with the finding on Sales Tax. The auditor correctly noted sales tax was being paid on two out of four of the National Grid electric bills. When or why this started National Grid could not tell us. The problem has been corrected as I faxed a Tax Exempt Certificate to National Grid with all four account numbers on it. This will be a savings to the Town that the Town Board appreciates the auditor finding.

In reference to the Supervisor paying claims before approval of the Town Board, the claims in question are the health insurance, health deductible, and liability insurance invoices. Yes, these claims are paid before approval by the Town Board. I agree the law does not mention prepayment of these invoices like it does utilities and postage and such. This law needs to be updated. When this law was passed health insurance was not some thing very many people even knew about if it even existed then. In the past 40-50 years insurance has become a large part of our life. I have had letters from Blue Cross in the past that if the insurance is not paid by the first of the month, the Town employees health insurance would be cancelled. Just this month (Feb) the Town Board met on the 18<sup>th</sup>. I received the completed abstract on the 25<sup>th</sup>. I mailed the check to Blue Cross on the 26<sup>th</sup>. That gave the check less than three days to be picked up by the mail man in a rural mail box and delivered to Buffalo by the 28<sup>th</sup> (last day of the month).

See  
Note 3  
Page 17

Robert C. Keis, Sr.  
Supervisor  
Betty Jane Horning  
Town Clerk

Health insurance and liability insurance need to be added to this law. As the State Comptroller's Office it seems you would be in a perfect position to initiate this needed update. Once again, having been audited several times, this is the first time this policy has been noted.

Sincerely,

Robert C. Keis  
Town Supervisor  
Town of Mansfield  
716-474-5730

## **APPENDIX B**

### **OSC COMMENTS ON THE TOWN'S RESPONSE**

#### Note 1

Although certain vouchers did have the information described by the Supervisor, the vouchers cited in the report did not.

#### Note 2

The vouchers cited in the report lacked original invoices and were paid from a balance due statement or were paid from a copy, for which no original was attached to another voucher.

#### Note 3

Town officials should contact their State Legislators to request changes to the relevant statutory provisions.

## APPENDIX C

### AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess the adequacy of the internal controls put in place by officials to safeguard Town assets. To accomplish this, we performed an initial assessment of the internal controls so that we could design our audit to focus on those areas most at risk. Our initial assessment included evaluations of the following areas: financial management, cash receipts and disbursements, purchasing, payroll and personal services, and information technology.

During the initial assessment, we interviewed appropriate Town officials, performed limited tests of transactions, and reviewed pertinent documents, such as Board minutes, and financial records and reports. After reviewing the information gathered during our initial assessment, we determined where weaknesses existed and evaluated those weaknesses for the risk of potential fraud, theft, and/or professional misconduct. We then decided on the reported objective and scope by selecting for audit those areas most at risk. We selected financial management and claims processing for further audit testing.

For financial management, we examined Town records for the period January 1, 2007, to December 31, 2012, to determine whether Town officials had met their responsibility to properly manage Town resources. Our audit procedures for financial management included the following:

- We reviewed the Town's policies and procedures manuals concerning budgeting and any long-term financial plans.
- We identified and interviewed individuals who played key roles in the Town's financial management, such as the Supervisor, Board members, and applicable department heads.
- We obtained and reviewed the annual update document and supporting documentation.
- We obtained budgets and compared budget estimates to actual results for the last five completed fiscal years and for the current 2012 fiscal year.
- We projected revenues and expenditures through December 31, 2012, based on prior actual results and interviews with Town officials.

For claims processing, we examined Town records for the period January 1, 2011, to August 31, 2012 to determine whether Town officials had met their responsibility to implement effective internal controls to safeguard Town resources. Our audit procedures for claims processing included the following:

- We reviewed the Town's policies and procedures manuals concerning the audit of claims.
- We identified and interviewed individuals who played key roles in claims processing, such as the Supervisor, Board members, Clerk, and applicable department heads.
- We reviewed general fund and highway fund claims, abstracts, and bank statements for 2011 to August 2012 to determine if claims had departmental approval, sufficient supporting documentation, were for a proper Town purpose, and were approved by the Board prior to payment.

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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

## APPENDIX D

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