

Town of Waterford

Town Clerk Collections

MAY 2019



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

Contents

- Report Highlights 1**

- Town Clerk and Tax Collector 2**
 - How Should the Clerk Account for, Report and Deposit Collections? 2

 - The Former Clerk Did Not Always Maintain Adequate Support for Collections 3

 - The Former Clerk Did Not Deposit Clerk Fees Intact 3

 - The Former Clerk Did Not Deposit Real Property Taxes in a Timely Manner 5

 - Real Property Tax Payment Stubs Could Not Be Located. 5

 - What Do We Recommend? 6

- Appendix A – Response From Town Officials 7**

- Appendix B – OSC Comments on the Town’s Response 13**

- Appendix C – Audit Methodology and Standards 14**

- Appendix D – Resources and Services 15**

Report Highlights

Town of Waterford

Audit Objective

Determine if collections in the Town Clerk's (Clerk) office are adequately accounted for, reported and deposited intact, in a timely manner.

Key Findings

The former Clerk did not:

- Deposit Clerk fees intact.
- Adequately support collections and the form of payment was not always recorded.

Receipts for the 2016 and 2017 real property tax collections and documentation to substantiate the date real property taxes were received could not be located.

Key Recommendations

- Maintain receipts or another acceptable form of documentation for all collections that include the payer, purpose, amount, date of receipt and form of payment.
- Make deposits of all collections intact, in a timely manner.
- Maintain payment stubs and postmarked envelopes to support real property tax payments.

Except as specified in Appendix A, Town officials generally agreed with our recommendations and indicated they planned to take corrective action. Appendix B includes our comments on issues raised in the Town's response letter.

Background

The Town of Waterford (Town) is located in Saratoga County (County) and is governed by an elected five-member Town Board (Board) composed of four Board members and the Town Supervisor (Supervisor). The Board is responsible for the general management and control of finances. The Supervisor is the chief executive officer and chief financial officer.

The Town's elected Clerk is the Tax Collector. The former Clerk resigned on February 9, 2018. The current Clerk took office in February 2018 and is assisted by a deputy who took office in June 2017. Generally, all fees received by the Clerk are the property of the Town, County or State and must be remitted promptly to the appropriate entities.

Quick Facts

Former Clerk's Tenure	20 Years
2017 Clerk Fee Collections	\$157,831
2018 Town Real Property Taxes	\$4.5 Million
2018 County Real Property Taxes	\$2.1 Million

Audit Period

January 1, 2016 - May 31, 2018

Town Clerk and Tax Collector

How Should the Clerk Account for, Report and Deposit Collections?

The clerk is responsible for receiving, recording, depositing, disbursing and reporting all money collected for town clerk fees.¹ New York State General Municipal Law² (GML) requires the clerk to issue a duplicate receipt when no other adequate evidence of collection (i.e., a copy of a license, permit or application) is available.

Duplicate receipts should be press-numbered and indicate the payer, purpose, amount, date of receipt and form of payment (cash, check or money order) with a copy retained for each collection. Proper receipts serve as evidence of individual collections and help to ensure accounting records are complete and accurate and traceable from point of collection to the monthly reports and bank deposits.

Records should be accurate and complete and collections should be deposited intact (in the same amount and form as received), in a timely manner. New York State Town Law³ (Town Law) requires the clerk to keep a suitable record of all money received and to deposit all money collected no later than the third business day after receiving an accumulated amount of \$250. Otherwise, collections should be deposited as soon as possible to reduce the risk of theft or misplacement.

As tax collector, the clerk is responsible for depositing all real property taxes intact, in a timely manner, maintaining accurate and complete records and receipts to support every tax payment received, including interest and penalties assessed on late payments. The clerk should retain any envelopes postmarked before the penalty date but received after that date as evidence of the date the tax payment was received⁴ to ensure payments, including penalties, are accurately recorded in the accounting records. Town Law⁵ requires the tax collector to deposit all real property taxes collected within 24 hours of receipt.

1 Clerk fees include, but are not limited to, money for copies of birth and death certificates, marriage licenses and genealogy searches; issuing marriage licenses, building permits, dog licenses, New York State Department of Environmental Conservation licenses; and fees for trash collection. The trash collection program is run by the highway department, where employees receive and record collections in a press-numbered duplicate receipt book then turn collections over to the clerk for recording and depositing in the clerk's records and account.

2 New York State General Municipal Law, Section 99-B

3 New York State Town Law (Town Law), Section 30

4 A tax payment received upon delivery by the U.S. Postal Service is deemed to have been paid on the date the envelope is postmarked.

5 Town Law, Section 35

The Former Clerk Did Not Always Maintain Adequate Support for Collections

The Clerk and deputy clerk record collections in the accounting system and print a receipt for the payee, but do not have a standard process in place for maintaining a copy of that receipt or supporting documents for all collections received. Although a receipt was sometimes printed from the system at the time of the transaction and maintained, this receipt was inadequate because the form of payment was not indicated and the number assigned by the system was not documented.⁶ A daily cash report generated from the system is printed and maintained showing a detailed list of collections recorded.

We reviewed all 983 collections, totaling \$172,802, recorded in the system for 10 months of our audit period.⁷ The former Clerk recorded 846 collections totaling \$130,293 and we found that 269 collections totaling \$95,690 (32 percent) were adequately supported. However, 395 collections totaling \$23,954 (47 percent) were inadequately supported because the documentation did not contain the payer, purpose, amount, date received or form of payment. Furthermore, 182 collections totaling \$10,649 (22 percent) had no support. The current Clerk recorded 137 collections totaling \$42,509 that were generally supported.

The current Clerk told us that she believed recording collections in the system was sufficient because receipts could be reprinted and the daily cash report is printed and retained. Although the system is used to record collections and capable of producing receipts, a receipt is not always printed and maintained at the time the collection is recorded.

Further, relying solely on the system without any other source documents was insufficient because the information entered did not always document the payer, purpose, amount, date and form of payment and could be changed or altered after the collection information was entered. As a result, there is an increased risk that collections may not be accurately recorded, deposited intact or accurately remitted.

The Former Clerk Did Not Deposit Clerk Fees Intact

We reviewed all real property tax collections totaling approximately \$17.4 million deposited for 2016, 2017, and 2018 and found that both the former and current Clerk deposited these collections intact. We also reviewed all 2,994 Clerk fee collections totaling \$580,455 made from January 1, 2016 through May 31, 2018⁸

⁶ When we brought this to the Clerk's attention, she contacted the software company to modify the system so that receipts would identify the form of payment and the receipt number assigned by the system.

⁷ See Appendix C for details on our sampling methodology.

⁸ On February 18, 2016 a receipt was recorded in the system, for the collection of two checks issued from the bank for refund of bank service fees, which were deposited in July and November 2015 but not recorded until February 2016.

and found that both the former and current Clerk generally deposited these fees in a timely manner.

However, the composition of cash and checks documented on the deposit slips for the Clerk fees did not always agree with the amounts recorded in the system indicating that these fees were not deposited intact. Although deposit slips were prepared in duplicate and listed individual checks, cash and check numbers, due to these discrepancies and because receipts did not indicate the form of payment, we obtained bank compositions to determine the specific makeup of these deposits.⁹

While total collections recorded in the system for each deposit generally agreed with the total amount deposited, we identified seven instances when the composition of total cash and checks recorded in the system did not agree with the composition of total cash and checks deposited. We identified a total cash shortage of \$164 as a result of seven unrecorded checks substituted for recorded cash collections.

Figure 1: Cash Substitutions

	Cash Recorded in the System	Cash Deposited	Cash Discrepancy
2016	\$21,409	\$21,305	(\$104)
2017	\$18,513	\$18,453	(\$60)
2018^a	\$6,375	\$6,375	\$0
Totals	\$46,297	\$46,133	(\$164)

a January 1 through May 31, 2018

Specifically, four checks totaling \$112 were substituted for cash collections that could not be traced to a collection in the system. For example on April 24, 2017, the former Clerk recorded collections totaling \$1,491 in the system (\$1,159 paid by cash and \$332 paid by checks). While the deposit slips for these collections totaled \$1,491, the composition showed that \$1,109 in cash and \$382 in checks was deposited, a cash shortage of \$50.

We also identified three checks totaling \$52 (\$22, \$10 and \$20), which indicated the purpose for the payment on the check memo line, that were not recorded in the system and substituted for cash collections. For example, on August 11, 2016 the former Clerk recorded collections totaling \$2,317 in the system (\$57 paid by cash and \$2,260 paid by checks). Although the deposit composition totaled \$2,317, it showed \$35 paid by cash and \$2,282 by checks, a cash shortage of \$22.

⁹ Bank records that include images of all deposited cash, checks, money orders and the deposit slips.

Furthermore, while the \$22 check indicated “genealogy search” on the memo line, this collection was never recorded. We found that the two other checks both indicated that the payments were for certified copies of birth certificates. One was issued on February 29, 2016 for \$10 and the other on July 8, 2016 for \$20.

When collections are not recorded and deposited intact, and unrecorded checks are substituted for cash collections, accountability over collections is diminished and Town officials have little assurance that all collections received are recorded, deposited and remitted to the Supervisor and other applicable parties.

The Former Clerk Did Not Deposit Real Property Taxes in a Timely Manner

Our review of real property tax settlements for the 2,959 tax bills issued in 2016, 2,960 issued in 2017 and 2,959 issued in 2018 disclosed that both the former and current Clerk appropriately reconciled the taxes levied with the taxes collected, remitted to the Supervisor and unpaid. The former Clerk deposited real property tax collections for 2016 and 2017 and the current Clerk deposited tax collections for 2018.

For the 2016 and 2017 tax years, we reviewed 301 real property tax bills totaling \$514,491 deposited by the former Clerk and found that collections for 76 bills totaling \$115,725 (25 percent) were deposited between two and five days after receipt instead of within 24 hours as required by Town Law. In 2018, the current Clerk deposited collections for all 30 tax bills reviewed totaling \$50,459 within 24 hours as required. The longer money remains undeposited, the greater the risk that loss or theft of the money can occur.

Real Property Tax Payment Stubs Could Not Be Located

Taxpayers make payments by mail or in person by cash, check or money order. They receive a two-part tax bill, the top portion serves as the payer’s receipt and the bottom portion (payment stub) is retained by the Clerk.

The Clerk told us she or the deputy stamp the payer’s portion of the bill and the payment stub paid with the payment date, circle or write the amount paid, document the form of payment and the check number, if applicable. The Clerk and the deputy record tax collections in the system by batches and daily batch reports are printed and retained.

The system records include two dates, the date of entry, i.e., the date payment is recorded in the system, and the posted date, i.e., the date the payment is received (if paid in person) or the postmark date (if mailed). The 2016 and 2017 payment stubs or postmarked envelopes could not be located. We reviewed 30

collection dates for the 2016, 2017 and 2018 tax years, which consisted of 331 tax bills that would be subject to late payment penalty,¹⁰ based on the entry date.

We reviewed payments for 176 bills for the 2016 tax year recorded by the former Clerk and found that 50 bills appropriately included payments of penalties, based on the posted date. However, the remaining 126 bills did not include penalties and had a posted date of January 31, 2016, which we questioned because it fell on a Sunday and it is unlikely payments would have been received because the Clerk's office is not open that day.

For the 2017 tax year, we reviewed payments for 125 tax bills recorded by the former Clerk and found that 26 tax bills appropriately included penalty payments, based on the posted date. The remaining 99 bills were not subject to penalty, based on the posted dates. However, without the payment stubs, which show the stamped date of receipt, or postmarked envelopes, we were unable to determine whether these 2016 and 2017 bills were subject to penalties.

For the 2018 tax year we reviewed payments for 30 bills recorded by the current Clerk and found that all were recorded and included late payment penalties. In addition to using the posted date, we were able to determine that penalties were appropriately enforced based on the date of receipt indicated on the stubs for 27 of these bills.¹¹

Although penalties were generally correctly enforced, based on the posted date recorded in the system, payment stubs and postmarked envelopes were not located as supporting evidence. When these records are not maintained, officials cannot determine the actual date payment was received and they lack assurance that collections are accurately recorded and penalties are appropriately enforced.

What Do We Recommend?

The Clerk/Tax Collector should:

1. Maintain all receipts or other acceptable forms of documentation for all collections, which include the payer, purpose, amount, date of receipt and form of payment.
2. Make deposits of all collections intact and all tax collections within 24 hours from receipt as required.
3. Maintain payment stubs and postmarked envelopes to support the real property tax payments.

¹⁰ Penalties of one percent are effective on the first day of February and then two percent as of March first.

¹¹ Two stubs could not be located and the date was not visible on the remaining stub.

Appendix A: Response From Town Officials¹²

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April 10, 2019

Jeffrey P. Leonard
Chief Examiner
NYS Office of the State Comptroller
Division of Local Government and School Accountability
One Broad Street Plaza
Glens Falls, New York 12801-4396

Dear Mr. Leonard:

I am writing in response to the Town of Waterford – Town Clerk Collections – Draft Report of Examination – 2018M-265 issued by the Office of the State Comptroller Division of Local Government and School Accountability which included four recommendations. The Town of Waterford appreciates the opportunity to respond to each of the recommendations.

I would like to compliment you on the overall professionalism and congenial attitude of your staff who were involved in this audit. As our prior audits performed by the Comptroller's Office will verify, we take our fiduciary responsibilities seriously and value the opportunity that the Comptroller's Office provides to improve our stewardship of the Town's finances for the benefit of our taxpayers and all residents.

The draft audit report contains several worthwhile conclusions and recommendations, most of which have been adopted by our Town Clerk's Office. We do however take strong issue with one of the audit's findings, ***The Board Did Not Provide for a Sufficient Annual Audit of the Clerk's Records***. We are confident that we not only met the legal requirements of Section 123 of Town Law but substantially exceeded them.

1

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¹² The Town's response letter refers to an attachment that supports the response letter. Because the Town's response letter provides sufficient detail of its actions, we did not include the attachment in Appendix A.

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Each Finding/Recommendation is addressed individually below.

Recommendation #1

The Clerk/Tax Collector should maintain all receipts or other acceptable forms of documentation for all collections, which include the payer, purpose, amount, date of receipt and form of payment.

Response:

We agree with this recommendation. The Town Clerk/Tax Collector has established a process to maintain the source documentation cited above as well as maintaining electronic documentation in her accounting system.

We believe that the 2016 and 2017 payment stubs might be at the storage facility where the Town maintains a large portion of its records. However, considering the number boxes of Town of Waterford records stored at the facility, the benefit of finding the payment stubs would have been outweighed by the cost to do so. We also feel it should be noted that on page 7 of the draft report it states "our review of real property tax settlements for the 2,959 tax bills issued in 2016, 2,960 issued in 2017 and 2,959 issued in 2018 disclosed that both the former and current Clerk appropriately reconciled the taxes levied with the taxes collected, remitted to the Supervisor and unpaid".

Recommendation #2

The Clerk/Tax Collector should make deposits of all collections intact and all tax collections within 24 hours from receipt as required.

Response:

We agree with this recommendation. However, the practical implementation of this policy as it pertains to tax collections could prove very problematic for municipalities that have one, or at most two, employees (Clerk & Deputy Clerk) processing these payments.

The OSC auditors provided information to Town Officials regarding 74 tax bills for the 2016 year that were not deposited within 24 hours of receipt. Based upon information received from the former Clerk/Tax Collector, we believe that 62 of the 74 tax bills referenced above were part of a large batch of tax bills paid by different banks and sent to the town via FedEx or UPS on or

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about January 30th. We believe that the former Clerk/Tax Collector was unable to get to the bank to deposit these collections with twenty-four hours due to the volume of tax payments that were received and the time required to enter these collections into the Clerk's accounting system. Said collections were kept in a locked safe until deposited.

In addition, the audit makes the assumption that it is unlikely payments would have been received on 1/31/16 because the 31st occurred on a Sunday and that no mail would be delivered on a Sunday. We certainly agree that no mail would be delivered on a Sunday. However the Post Office does deliver mail to the Town offices on Saturdays, when our office is closed.

We are confident that these payments were delivered to the Town on Saturday (1/30/16) or even received on Monday (2/1/16) or Tuesday (2/2/16) but were postmarked with a January 2016 mailing date. In each of these instances, it would have been inappropriate to assess a penalty for late payment and to avoid this mistake the Town Clerk entered the payments with a posted date of 1/31/16. These circumstances were discussed with your auditors but disregarded by them.

Your audit included a 100% sampling of fees collected by the Town Clerk for the period of 1/1/16 – 5/31/18. During this period, you reviewed 2,994 transactions totaling \$580,455. (See Page 5, paragraph 5 of the draft audit report.)

As a result of reviewing every transaction over a nearly 2 ½ year period, your auditor identified a total of 7 transactions totaling \$164 that were inaccurately classified as cash receipts rather than check. While we agree that this is an error that should not occur, we question the materiality of this finding in terms of dollars and error frequency. To look at it from the opposite perspective, your audit confirmed that of the 2,994 transactions recorded, 2,987 or 99.77% were accurately recorded and that of the total of \$580,455 dollars received, a total of \$580,291 or 99.97% were properly recorded. Again, we certainly accept the finding that errors were made. While perfection should always be our goal, we continue to question materiality to the overall financial condition of the Town of Waterford.

See
Note 1
Page 13

Recommendation #3

The Clerk/Tax Collector should maintain payment stubs and postmarked envelopes to support the real property tax payments.

Response:

We agree with this recommendation and the Town Clerk has implemented this practice in her office.

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Recommendation #4

The Board should ensure that a sufficient audit is performed of the Clerk's records.

Response:

We strongly disagree with the finding that the Board did not provide for a sufficient annual audit of the Clerk's records. The Town Board not only complies with Section 123 of Town Law, and its supporting appendices, but clearly exceeds the requirements of Section 123. During the exit interview with your staff we requested a definition of what constitutes a "sufficient audit" and we were directed to Section 123 of Town Law for guidance. I would note that in our reading of Town Law Section 123, we were unable to identify any guidance regarding the definition of a "Sufficient Audit"

See
Note 2
Page 13

Section 123, Appendix B – Annual Audit Requirements by Type of Local Government -
Towns states:

"With certain exceptions, Town Law Section 123 requires that on or before the twentieth day of January, each town officer and employee who received or disbursed any moneys in the previous fiscal year shall account with the town board for such moneys and shall produce all supporting books, records, receipts, warrants, vouchers, and cancelled checks or check images as authorized by General Municipal Law Section 99-b. No member of the town board may sit as such when any account in which he or she is interested is being audited."

Town Board meeting minutes of 12/27/16, 12/27/17 and 12/27/18 are attached and document that the above requirement was fully met. In going a step further, the Town Board also chose to engage the services of a certified public accounting firm to review the Town's financial statements. The Town engaged the services of [REDACTED] to perform an annual audit of the Town's financial statements including the general fund, special revenue funds and capital projects fund for each of the years audited by your office.

Town officials met with representatives of [REDACTED] to review the audit's conclusion that "The Board Did Not Provide for a Sufficient Annual Audit of the Clerk's records". [REDACTED] shares our disagreement with this finding as noted in the attached [REDACTED] correspondence. In their letter they state

"Testing of supporting documentation is one of several audit procedures that may be used along with others to provide sufficient audit evidence to support our opinion. The

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specific elements of analysis, testing and other procedures are determined and performed based on our risk assessment. It is unreasonable to conclude that the Clerk was able to substitute checks for cash without detection because the Town Board did not provide for a sufficient audit."

The draft report issued by the Office of the State Comptroller has not identified any material differences from amounts reported by the Town's independent public accounting firm.

In summary, we feel that this finding is erroneous because the Town Board did audit the financial records for each year cited in the draft audit report as required by Section 123 (see attached Town Board minutes) and furthermore, engaged the services of [REDACTED] one of the most respected CPA firms in the nation, to conduct an independent audit of the Town of Waterford, a practice that we have engaged in for over 20 years.

On a final note, I am concerned that the Comptroller's office is now requiring that the Town Board not only conduct an audit but that it is also responsible for the "sufficiency" of the audit. This places a new and unreasonable burden on locally elected officials for which we can find no documentation or citing authority.

Based on this finding, is it the Comptroller's expectation that Town Board members would review the audit work plans of the CPA firm to determine their "sufficiency"? If so, I would suggest that it would be extremely rare that a locally elected official would have the subject matter expertise, or formal education required to critique an audit work plan from [REDACTED]. Nor do I think it is reasonable to expect [REDACTED] would modify their work plan based on such a critique.

[REDACTED] provided the town with the following assurances as part of their engagement:

"Our audit is conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States and included tests of accounting records and other procedures we consider necessary in order for us to express an opinion."

I find it highly unlikely that local government officials have the wherewithal to challenge that conclusion. Accordingly, we respectfully request that this finding be deleted from draft audit report.

See
Note 3
Page 13

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Perhaps it would be helpful to amend Section 123 of Town Law to state that the Town Board is responsible to conduct or have conducted a "performance audit" similar to the audit on which the previously referenced finding is based. Such language would provide Town Board members with specific guidance when requesting the type of audit to be performed.

See
Notes 2 and 3
Page 13

I would again like to thank the staff of the Office of the State Comptroller who were professional and cordial throughout the audit process. Their assistance provided to the Town was very helpful.

Sincerely yours,

John E. Lawler¹
Town Supervisor

Appendix B: OSC Comments on the Town's Response

Note 1

We identified a cash shortage of \$164 as a result of seven unrecorded checks substituted for recorded cash collections, rather than transactions that were inaccurately classified.

Note 2

As a result of the additional information provided by Town officials, we have removed this finding from the report.

Note 3

The Board's oversight responsibility requires continued diligence. Perhaps one of the most significant and complex oversight responsibilities is the Board's requirement to conduct audits. The Board can help ensure the sufficiency of an audit performed by an IPA firm by asking questions about the reviews. It is important to understand which operations were reviewed and at what level so the Board can gauge whether or not all expected areas were reviewed. While an audit of financial statements may not include a review of source documents for Town departments that remit money to the Supervisor, the Board is responsible for providing effective oversight to help ensure that all collections received are recorded, deposited and remitted to the Supervisor and other applicable parties.

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 the Clerk and the deputy to gain an understanding of the process for all collections, including real property taxes. We also interviewed officials and the IPA partners to gain an understanding of the Board's oversight of the Clerk.
- We randomly selected 10 months of Clerk fee collections to determine whether adequate records were maintained, receipts were issued and collections were accurately recorded. We also performed bank reconciliations and accountabilities for these months.
- We tested all deposits of Clerk fees in 2016, 2017 and 2018, through May 31, 2018, and obtained bank compositions to determine whether collections were deposited intact and in a timely manner.
- We tested all deposits of real property tax collections for 2016, 2017 and 2018 to determine whether collections were deposited intact.
- We randomly selected 30 days of real property tax collections subject to penalties to determine whether penalties were appropriately enforced, and collections were deposited in a timely manner.
- We reviewed the real property tax settlements with the County for 2016, 2017 and 2018 for accuracy.

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 relevant population size 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 Board to make the CAP available for public review in the Clerk's office.

Appendix D: Resources and Services

Regional Office Directory

www.osc.state.ny.us/localgov/regional_directory.pdf

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

www.osc.state.ny.us/localgov/costsavings/index.htm

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

www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm

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

www.osc.state.ny.us/localgov/pubs/listacctg.htm#lgmg

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

www.osc.state.ny.us/localgov/planbudget/index.htm

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

www.osc.state.ny.us/localgov/pubs/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/localgov/finreporting/index.htm

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

www.osc.state.ny.us/localgov/researchpubs/index.htm

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

www.osc.state.ny.us/localgov/academy/index.htm

Contact

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