



Village of Owego

Clerk-Treasurer's Office and Parking Tickets

Report of Examination

Period Covered:

August 1, 2013 – September 3, 2014

2015M-30



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

May 2015

Dear Village 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 Board of Trustees 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 Village of Owego, entitled Clerk-Treasurer's Office and Parking Tickets. 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 New York State 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

EXECUTIVE SUMMARY

The Village of Owego (Village) is located in the Town of Owego in Tioga County and has a population of approximately 3,900 residents. The Village provides various services including police and fire protection, sewage treatment, code enforcement, street maintenance, snow removal and general government support. The Village's annual budget for the 2014-15 fiscal year is \$3.3 million, which is funded mainly through real property taxes, sales tax, sewer user fees and State and federal aid.

The Village is governed by an elected Board of Trustees (Board) which is comprised of a Mayor and six Trustees. The Board is responsible for the general management and control of the Village's finances and the operation and protection of Village assets. The Clerk-Treasurer is responsible for the custody of all Village moneys, and for maintaining accounting records, signing checks, filing required financial reports and keeping a record of Board proceedings.

The Village Court (Court) has jurisdiction over vehicle and traffic, criminal, civil and small claims cases brought before the Court. The Court is administered by a Justice and an Acting Justice (Justices). The Justices' principal duties include adjudicating legal matters within the Court's jurisdiction and administering money collected from fines, bail, surcharges, civil fees and restitutions. The Court processed approximately \$5,000 in parking fines during the 2014 fiscal year.

The Village Police Department is responsible for enforcing local ordinances and vehicle and traffic laws within the Village's limits, including parking violations. Police officers issued approximately 400 parking tickets during the audit period.

Scope and Objective

The objective of our audit was to determine if Village officials provided adequate oversight of the Village's financial operations for the period August 1, 2013 through September 3, 2014. We expanded our scope forward to December 2014 for the purpose of reviewing and testing the user access accounts and rights within the Village's financial accounting software. Our audit addressed the following related questions:

- Did the Clerk-Treasurer ensure that adequate accounting records and reports were maintained and internal controls were in place to safeguard Village moneys?
- Did Village officials ensure that parking tickets were collected, recorded and deposited in a complete and accurate manner?

Audit Results

We found that the Clerk-Treasurer was not meeting the fundamental expectations of his duties. The Clerk-Treasurer provided the Board with budget-to-actual and incomplete fund balance reports each month which did not enable it to properly oversee the Village's financial activities. Further, the value of these reports was greatly diminished because accounting records were not accurate and bank reconciliations were not performed for all accounts in a timely manner. While the Board has contracted with a certified public accountant to perform an annual audit of the Village's financial records, it is not completed in a timely manner because the inaccurate financial records have delayed it. Further, the Village has not filed its annual update document with the Office of the State Comptroller within the required timeframes. Also, the Clerk-Treasurer did not adequately segregate the financial duties within his office. As a result, the risk is increased that errors or irregularities could occur without detection or correction.

The Justices and Board did not ensure that parking tickets were collected, recorded and deposited in an accurate manner. The Court Clerk performs the collection, deposit, reconciliation and enforcement of parking ticket fines with no mitigating controls in place. In addition, no one reconciles the tickets issued by the Police Department to the tickets recorded and filed by the Court. While we found immaterial errors with the \$5,800 in parking ticket collections we reviewed, we found that 12 uncollected parking ticket late fees totaling \$860 had inadequate or no documentation to support why the late fees were not collected. We also found that 74 unpaid tickets issued during our audit period, with fees totaling approximately \$7,000, remained outstanding by an average of 181 days. Village officials did not take steps to ensure that these fees were collected in a timely manner. As a result, Village officials have limited the potential revenue that could be received from these fines.

Comments of Local Officials

The results of our audit and recommendations have been discussed with Village officials, and their comments, which appear in Appendix A, have been considered in preparing this report. Village officials generally agreed with our recommendations and indicated they have implemented, or plan to implement, corrective action.

Introduction

Background

The Village of Owego (Village) is located in the Town of Owego in Tioga County and has a population of approximately 3,900 residents. The Village provides various services including police and fire protection, sewage treatment, code enforcement, street maintenance, snow removal and general government support. The Village's annual budget for the 2014-15 fiscal year is \$3.3 million, which is funded mainly through real property taxes, sales tax, sewer user fees and State and federal aid.

The Village is governed by an elected Board of Trustees (Board) which is comprised of a Mayor and six Trustees. The Board is responsible for the general management and control of the Village's finances and the operation and protection of Village assets. The Clerk-Treasurer¹ is responsible for establishing adequate internal controls over the functions within his office. The Clerk-Treasurer is responsible for the custody of all Village moneys and for maintaining accounting records, signing checks, filing required financial reports and keeping a record of Board proceedings. The Clerk-Treasurer is assisted by an account clerk, senior payroll clerk and bookkeeper. The current bookkeeper was hired in April 2014; prior to this, the position had frequent turnover and vacancy since November 2011.

The Village Justice Court (Court) has jurisdiction over vehicle and traffic, criminal, civil and small claims cases brought before the Court. The two Justices' principal duties include adjudicating legal matters within the Court's jurisdiction and administering money collected from fines, bail, surcharges, civil fees and restitutions.² The Village employs a full-time Court Clerk to assist the Justices in the Court's operations. The Court processed approximately \$5,000 in parking fines during the 2014 fiscal year.

The Village Police Department is responsible for enforcing local ordinances and vehicle and traffic laws within the Village's limits, including parking violations. Police officers issued approximately 400 parking tickets during the audit period.

Objective

The objective of our audit was to determine if Village officials provided adequate oversight of the Village's financial operations. Our audit addressed the following related questions:

¹ The Clerk-Treasurer's position is an elected position. The current term of office is from April 7, 2014 through April 4, 2016.

² The Court is administered by a Justice and an Acting Justice.

- Did the Clerk-Treasurer ensure adequate accounting records and reports were maintained and internal controls were in place to safeguard Village moneys?
- Did Village officials ensure that parking tickets were collected, recorded and deposited in a complete and accurate manner?

Scope and Methodology

We examined Village accounting records, reports and internal controls over financial operations for the period August 1, 2013 through September 3, 2014. We expanded our scope forward to December 2014 for the purpose of reviewing and testing the user access accounts and rights within the Village’s financial accounting software.

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 B of this report.

Comments of Local Officials and Corrective Action

The results of our audit and recommendations have been discussed with Village officials, and their comments, which appear in Appendix A, have been considered in preparing this report. Village officials generally agreed with our recommendations and indicated they have implemented, or plan to implement, corrective action.

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 Clerk-Treasurer’s office.

Clerk-Treasurer's Office

The Clerk-Treasurer, as the Village's chief financial officer, is responsible for managing the Village's financial operations. These responsibilities include maintaining custody of all Village financial assets; ensuring that disbursements are properly accounted for and maintaining accurate, complete and timely records of such activity. The Clerk-Treasurer should segregate the duties of any staff who help him carry out his duties or provide sufficient oversight to decrease the risk of errors or irregularities occurring without detection and correction. It is important for the Clerk-Treasurer to maintain separate records for each fund so that complete and accurate budget-to-actual and fund balance reports can be provided to the Board. Such reports will enable the Board to adequately monitor the Village's financial position. In addition, the Clerk-Treasurer should perform monthly bank-to-book cash reconciliations to ensure the accuracy of cash balances in the Village's accounting records. Any differences found during the reconciliation process must be promptly documented and resolved to ensure that financial activities are accounted for in a proper and timely manner.

The Clerk-Treasurer is responsible for filing the Village's financial report, known as the annual update document (AUD), with the Office of the State Comptroller (OSC) within 60 days following the close of the fiscal year. The Board must annually audit, or hire a certified public accountant (CPA) to audit, the Clerk-Treasurer's records. Such an audit will help to ensure that Village funds have been adequately accounted for and detect any errors or irregularities.

Records and Reports – Although we found the revenues and expenditures in the current year's budget-to-actual reports to be accurate, the Clerk-Treasurer's cash and fund balance records were inaccurate and unreliable. The Clerk-Treasurer's records were inaccurate due to many accounts remaining unreconciled or closed for more than three years. In addition, the Clerk-Treasurer uses one disbursement account for all funds except payroll. This complicates the reconciliation process and has contributed to the inaccurate records. For example, as of July 31, 2014, this disbursement account had a bank balance of approximately \$614,000, but Village records did not adequately support this balance.³ Further, the bookkeeper has not reconciled some of the Village's bank accounts since September 2011. The Village has 23 bank accounts and the bookkeeper performed

³ The Village's accounting software attempts to record all non-payroll disbursement activity in a single account. However, each individual fund accounts for a portion of the balance in this single account. This activity is not combined for reconciliation purposes within the accounting system.

reconciliations for 12 of them during our audit period. We determined that these 12 accounts were accurately reconciled. However, the bookkeeper has been unable to reconcile 11 bank accounts. The bookkeeper told us she has had difficulty reconciling these accounts due to the single disbursement account and multiple years of financial activity being recorded and unreconciled.

Without proper and timely reconciliations, Village officials have little assurance that the cash amounts in the records are accurate. Further, the Clerk-Treasurer cannot provide the Board with the financial information that it needs to properly monitor the Village's finances. Therefore, it is difficult for Village officials to determine the financial condition of individual funds. Moreover, the inaccurate records have delayed the annual audits of the financial records and the filing of the AUDs with OSC. The Board hired a CPA to audit the Village's financial records, and the most recent annual audit conducted was in September 2013 for the 2011-12 fiscal year. As such, this audit was conducted more than a year after the Village's fiscal year had ended. Village officials have yet to file the 2013-14 AUD with OSC and it was more than 155 days late as of March 2015.

Oversight – We also determined that the Clerk-Treasurer assigned the majority of his responsibilities to several Village employees, including the bookkeeper, account clerk and senior payroll clerk, but did not segregate their duties or provide sufficient oversight. For example, the account clerk and bookkeeper maintain central accounting records, and the bookkeeper performs the bank reconciliations. Further, the senior payroll clerk is solely responsible for reviewing and processing employee timesheets and preparing the payroll disbursements; she also has check signing authority. In addition, the account clerk and senior payroll clerk have the ability to withdraw and transfer money from the Village's bank accounts. With these incompatible duties and the Clerk-Treasurer's lack of oversight, staff have the ability to initiate improper transactions and conceal them in the records.

We judgmentally tested 30 check disbursements totaling approximately \$146,000 to determine whether payments were Board-authorized, supported and for proper Village purposes. We found minor exceptions, which we communicated to Village officials. We judgmentally tested payroll disbursements for five Village officials over four biweekly pay periods totaling \$11,700. We found that all were paid according to Board-approved rates, and their contributions were in agreement with contractual agreements. We confirmed that all six inter-account bank transfers totaling approximately \$247,000 were deposited into other Village bank accounts. Lastly, we confirmed that all 207 withdrawals totaling approximately \$5.8 million made during the audit period were deposited into other Village bank accounts or were accounted for during testing.

Although we did not identify any inappropriate disbursements during our testing, this does not diminish the Clerk-Treasurer's need to adequately segregate duties and provide more oversight over the cash disbursements processes.

Recommendations

The Clerk-Treasurer should:

1. Maintain separate accounting records and disbursement accounts for each fund.
2. Reconcile all cash balances in the accounting records to bank balances monthly and maintain written documentation of the reconciliations.
3. Ensure that the AUD is filed with OSC within the required timeframe.
4. Evaluate and, where practicable, assign duties and responsibilities to provide for proper segregation of duties. Where it is not practicable to segregate duties, the Clerk-Treasurer should provide for sufficient compensating controls, such as increased oversight.

The Board should:

5. Audit, or provide for an annual audit of, the Village's financial records within the required timeframe.

Parking Tickets

Parking ticket fines can be a substantial revenue source for Village operations. The Board should adopt policies regarding the control and reconciliation of parking tickets. The Justices are responsible for establishing procedures to ensure that issued tickets are tracked and properly enforced. These internal controls, among other things, should address the segregation of incompatible duties; the process for recording issued tickets; the process for collecting, accounting for and reporting the receipt of fines; and the reconciliation of issued and unissued parking tickets from the Police Department with the outstanding and paid tickets from the Court.

The Justices did not ensure that parking tickets were collected, recorded and deposited in an accurate manner. Further, the Court Clerk performs the collection, deposit, reconciliation and enforcement of parking ticket fines with no mitigating controls in place over these functions. In addition, no one reconciles the tickets issued by the Police Department to the tickets recorded and filed by the Court. We reviewed \$5,800 in parking ticket collections and identified immaterial errors. However, we found that 12 uncollected parking ticket late fees totaling \$860 had inadequate or no documentation to support why the late fees were not collected. Allowing the Court Clerk to control all aspects of parking ticket activity increases the risk that errors and irregularities could occur without detection and correction. We also found that the Village could improve its enforcement of unpaid parking tickets. Specifically, we found that 74 unpaid tickets issued during our audit period, with fees totaling approximately \$7,000, remained outstanding by an average of 181 days.

Segregation of Duties

A key component of an effective system of internal controls is the segregation of incompatible duties. Proper segregation of duties ensures that no one person controls, or has the ability to control, all phases of a transaction. Accordingly, the collection, recording and depositing of parking ticket fines should be assigned to different individuals. If this is not feasible, Village officials should implement compensating controls, such as an independent, secondary review and reconciliation. The Justices should ensure that an effective system is in place to provide reasonable assurance that cash and other resources are properly safeguarded; financial transactions are processed in a timely manner and recorded properly; appropriate financial reports are accurate and filed in a timely manner; applicable laws, rules and regulations are observed; and the work performed by those involved in the Court's financial operations is monitored and reviewed.

The Court Clerk is responsible for all aspects of parking ticket activity, including receiving, recording, preparing for deposit and reporting all cash collections to the Treasurer. In addition, the Court Clerk maintains the Court's accounting records, reconciles bank statements with the accounting records and completes the monthly reports to the Justice Court Fund, with little or no oversight. The Court Clerk is also responsible for waiving parking ticket late fees within the Court's software system and collecting only the amount due if the Justice reduces a parking fine. Although the Justice performs periodic reviews of bank statements and reconciliations prepared by the Court Clerk, these functions alone do not adequately address the weaknesses associated with the collection, recording and tracking of parking ticket fines. Further, although three independent records of parking tickets are maintained,⁴ no one performs a reconciliation of these records. As a result, there is an increased risk that issued tickets may not be recorded and reported when payments are made or that unpaid tickets will not be properly enforced. The Justice and Court Clerk stated they did not have adequate staffing levels to segregate the Court Clerk's duties and the Justice thought his cursory review of records was a sufficient mitigating control.

We reviewed all 409 tickets issued during our audit period to determine if they were properly recorded, whether the payments were in accordance with the fine structures and whether the deposits made to the bank were accurate based on the Court's activity. We found that the fines totaling approximately \$5,800 for 355 paid tickets⁵ were deposited into the Village's bank account correctly, with only immaterial errors.

We also judgmentally selected 20 parking ticket payments totaling \$460 to determine if the \$1,490 in uncollected late fees was a result of proper adjudication. We found that 12 of these parking tickets with uncollected late fees totaling \$860 had inadequate or no documentation to support why the late fees were not collected. Allowing the Court Clerk to waive late fees creates an opportunity for the late fees to be diverted to non-Village accounts. Without independent review or a proper segregation of duties where the work of one employee is automatically verified in the course of another's routine duties, there is an increased risk of errors and irregularities.

⁴ The Village uses pre-numbered carbon-copy tickets and the issuing officer makes the parking tickets out in triplicate. The officer gives one copy to the vehicle owner, gives one to the Court and maintains one for police records. The Court maintains a computerized record of each ticket including ticket number, issuing officer, date, fine amount, violation type and amount and date paid.

⁵ Twenty of these parking tickets totaling \$580 were issued outside of our audit period but paid during our audit period.

Enforcement of Unpaid Tickets

The Board adopted an ordinance in March 2014 for the enforcement of unpaid parking tickets by Court and Police personnel. According to the ordinance, if a vehicle has three or more unpaid parking tickets against it, the Court must send a final notice to the registered owner. If the tickets are not paid within 10 business days of the notice being sent, the Police Department can impound or immobilize the vehicle if it is spotted on a public street within the Village or Village-owned property. Several additional options are available for collecting unpaid tickets, such as sending delinquency notices, assigning violators to collection agencies or participating in the New York State Department of Motor Vehicles (DMV) Parking Scofflaw and Suspension Program (Scofflaw Program).⁶

The Village has not enforced its own ordinance or actively explored any of the other enforcement options, such as reporting violators to the Scofflaw Program. For example, as of September 3, 2014, the Court's system reported that 74 unpaid parking tickets with fees totaling \$7,000 issued during the audit period remained outstanding by an average of 181 days.

The Court Clerk indicated that the Court did not participate in the Scofflaw Program because it was not worth the time and effort to pursue. In addition, the Court Clerk and Justice stated that they cannot accurately and consistently track parking tickets within the current software without purchasing an additional program designed for parking tickets.

By not adopting policies and procedures that establish adequate internal controls and enforce the collection of unpaid parking fines, Village officials cannot adequately ensure that revenues received were recorded and deposited accordingly. Further, they have limited the potential revenue that could be received by using additional enforcement methods, such as participating in the Scofflaw Program.

Recommendations

The Justices should:

6. Account for all parking tickets issued, voided, paid or left unpaid to establish accountability.
7. Ensure that all parking ticket records maintained by the Court are accurate.

⁶ The Scofflaw Program targets vehicles that have at least three unpaid tickets within an 18-month period. Under this program, Department of Motor Vehicles immediately suspends a registration or prevents a registrant from re-registering a motor vehicle until the registrant settles the unpaid tickets with the issuing municipality.

8. Implement Board-adopted policies and procedures for the collection and enforcement of unpaid parking tickets.

The Board should:

9. Consider acquiring additional software to assist the Court Clerk in the tracking and enforcement of parking tickets.
10. Adopt policies and procedures for the collection and enforcement of unpaid parking tickets.

APPENDIX A

RESPONSE FROM LOCAL OFFICIALS

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



www.villageofowego.com

Village of Owego

Clerk-Treasurer Mayor 178 Main Street Owego, NY 13827	Code Enforcement Dept. of Public Works 20 Elm Street Owego, NY 13827	WWTP Southside Drive Owego, NY 13827	Owego Police Dept. 90 Temple Street Owego, NY 13827
Office of the Mayor Clerk-Treasurer Code Enforcement Village Fax	607-687-1710 607-687-3555 607-687-1101 607-687-1787	WWTP Police Dept. Public Works Village Garage	607-687-2282 607-687-2233 607-687-1101 607-687-1221

May 22, 2015

H. Todd Eames, Chief Examiner
Office of the State Comptroller
State Office Building, Room 1702
44 Hawley Street
Binghamton, New York 13901-4417

RE: Audit – Village of Owego August 1, 2013 – September 3, 2014

Dear Mr. Eames:

The Village of Owego acknowledges receipt of the State of New York Office of State Comptroller’s draft audit report dated August 1, 2013 – September 3, 2014 and will be reviewing the audit findings and recommendations.

Some of the recommendations have been implemented and The Village of Owego Board of Trustees will formulate and submit a Corrective Action Plan to the Office of State Comptroller in a timely fashion.

Regards,

Kevin Millar, Mayor
Village of Owego

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess Village officials' oversight of Village operations for the period August 1, 2013 through September 3, 2014. To accomplish our audit objective and obtain valid and relevant audit evidence, we performed the following procedures:

- We interviewed appropriate Village officials and reviewed pertinent documents, such as Village policies, Board minutes and financial records and reports.
- We reviewed and verified the accuracy of the most recent bank reconciliations as of July 31, 2014 (the last month of the fiscal year) of all accounts that were reconciled during the 2013-14 fiscal year.
- We judgmentally selected the payroll disbursements and related contributions for five Village officials during a total of four biweekly pay periods and confirmed they were at the correct Board-approved or contractually approved rates.
- We confirmed that inter-account bank transfers and withdrawals totaling approximately \$247,000 and \$5.8 million, respectively, were deposited into other Village bank accounts or were accounted for.
- We scanned all bank statements and canceled checks for the audit period for suspicious items, such as questionable vendor names or non-payroll payments to the Clerk-Treasurer and other officials, and judgmentally selected and traced 30 payments totaling about \$146,000 to authorization and supporting documentation.
- We reviewed parking tickets and associated files, cash receipts activity reports and records, and bank statements and deposit compositions for each Justice to determine the number of issued, recorded, paid and unpaid parking tickets and to verify that collected payments were deposited intact. We also calculated the average number of days outstanding and total dollar amount of unpaid parking tickets as of September 3, 2014. We also verified that a sample of dismissed parking tickets and partial ticket payments were properly supported and adjudicated.

We conducted this performance audit in accordance with GAGAS. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

APPENDIX C

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