

Town of Ramapo

Ethics Oversight

DECEMBER 2020



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

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Report Highlights

Town of Ramapo

Audit Objective

Determine whether Town of Ramapo (Town) officials used resources to meet certain ethics oversight standards.

Key Findings

Town officials did not meet certain ethics oversight standards. The Commission on Ethics (Ethics Board) did not:

- Adequately administer the Town's disclosure system that is intended to foster transparency and help identify conflicts of interest.
 - One Town Board member (10 percent), five officer and employee (9 percent) and two other required filer (5 percent) annual statements of financial disclosure (disclosure statements) were not filed.
 - Six Town Board member (60 percent), 16 officer and employee (27 percent) and three other required filer (8 percent) disclosure statements were filed late and/or had questions left blank.
- Review the code of ethics during our audit period.

Key Recommendations

- Ensure the Ethics Board verifies all annual financial disclosure filers file complete and timely disclosure statements that are carefully reviewed for potential conflicts of interest.
- The Town Board should review or request the Ethics Board to review the code of ethics, at least every five years or sooner, if deemed necessary.

Town officials generally agreed with our recommendations and have initiated or indicated they planned to initiate corrective action.

Background

The Town is located in Rockland County in the Mid-Hudson region of New York. The Town is governed by an elected Town Board composed of four Council members and the Town Supervisor (Supervisor).

The Supervisor is the chief executive officer (CEO) and is responsible, along with other administrative staff, for day-to-day management.

The Town Board established an Ethics Board responsible for providing ethics oversight. The Town Attorney is an ex officio member on the Ethics Board.

Quick Facts

Population	126,595
Officers and Employees	312
Required Disclosure Statement Filers	
2017	56
2018	51

Audit Period

January 1, 2017 – September 30, 2018

Ethics Oversight

How Can Local Governments Establish Proper Ethics Oversight?

A town's governing body must establish a code of ethics to set forth the standards of ethical conduct reasonably expected of town officers and employees. The code of ethics must address certain provisions including disclosure of interest in legislation before the governing body, holding of investments in conflict with official duties, private employment in conflict with official duties and future employment.

To reduce risk that officers' and employees' actions could violate a town's code of ethics and public assets could be subject to misuse, the governing body should adopt a code of ethics that addresses each of the four required statutory provisions of New York State General Municipal Law (GML) and vigorously enforce the code provisions.¹

Within the code of ethics, the governing body may also set forth other standards of ethical conduct such as provisions addressing nepotism, public disclosures for recusals and abstentions and the proper use of municipal resources.² The town's CEO is responsible for distributing a copy of the code of ethics to every town officer and employee. Although not required, the town could also post the code of ethics on the town website.

In addition to establishing a code of ethics, towns with a population of 50,000 or more are required to have certain individuals annually complete a financial disclosure statement. Filing annual disclosure statements helps increase transparency about the private interests and activities of officers and employees, which may identify potential conflicts of interest.

A board of ethics may be established by the governing body to administer a system to maintain the financial disclosure statement filings.³ The board of ethics, if established, should develop procedures to review and examine the financial disclosure statements filed with the town, to promote compliance with the filing requirement, and verify that officials and employees are impartial and free from conflicts of interest in fulfilling their public responsibilities. A board of ethics can help ensure that the local government operates in a transparent and ethical manner, and local government officers and employees act in the best interests of taxpayers and are not conflicted by personal interests.

1 New York State General Municipal Law (GML), Section 806

2 State Comptroller's Model Code of Ethics – Local Governments available at: <https://www.osc.state.ny.us/localgov/pubs/ethics.htm>

3 GML provides that the board of ethics, if established by the governing body, is responsible for receiving the annual financial disclosure statements.

The governing body may also develop additional standards of conduct to provide more comprehensive ethical guidance to meet a town's specific circumstances. For instance, the governing body may establish procedures to ensure that town officers and employees receive ethics compliance training, including notifying officers and employees of the whistleblower provisions provided by State Law. In addition, the governing body could require that every officer and employee attest to receiving and reviewing the code of ethics at the time of their election or appointment and at least once every five years.

To help ensure proper ethics oversight, the CEO is responsible for posting a copy of certain portions of the conflict of interest statute in each town building.⁴ The statute must be posted in a place visible to its officers and employees.

The Town Established an Ethics Board and Adopted a Code of Ethics

The Town established an Ethics Board, which is responsible for receiving the financial disclosure statements. The Town adopted a code of ethics that provides general authority for the Ethics Board to ensure that the financial disclosure statements are filed and complete.

In addition, the Town code of ethics generally provides that the Supervisor is to cause a copy of the code of ethics to be distributed to each officer and employee before entering upon the duties of his/her office or employment.

The Code of Ethics Complied With GML but the CEO Did Not Post the Conflict of Interest Statute

The Town Board adopted a code of ethics, which was posted on the Town website. The code of ethics included all four statutorily required provisions set forth in GML.⁵ While the CEO was required to visibly post certain sections of GML in each Town building, we found that the statutory provisions were not posted in two of the three buildings tested.

The CEO told us that he was unaware that posting these sections of the conflict of interest statute is a statutory requirement.

The Town Did Not Provide Ethics Training and the Supervisor Did Not Distribute the Code of Ethics

Town officers and employees did not receive ethics compliance training, such as an overview of the code of ethics and whistleblower protection. In addition, the Ethics Board did not receive similar training. In an effort to help ensure proper

⁴ GML, Section 807 requires the posting of GML Sections 800 through 809 in each public building.

⁵ GML, Section 806, refer to Appendix A, Figure 4

ethics oversight, the Town may wish to have Ethics Board members complete training on the provisions of law relating to conflicts of interest and ethics. For example, training could relate to the provisions of Article 18 of GML, codes of ethics, annual financial disclosure and decisional law relating to conflicts of interest and ethics.

The code of ethics generally provides that the Supervisor is to cause a copy of the code of ethics to be distributed to each officer and employee before entering upon the duties of his/her office or employment. However, the Supervisor and the Personnel Administrator told us that the code of ethics is not distributed to each officer and employee, as required by the code of ethics, and does not require periodic attestation to receiving and reviewing the code of ethics.

The Town Clerk (Clerk) told us that he provides the code of ethics only to officers and employees required to file disclosure statements. Moreover, no attestation to having read the code was required by officers or employees. Although not required by law, the Town Board could reinforce code of ethics awareness of officers and employees by periodically having officers and employees attest to reading the code and posting the entire code of ethics visibly in all Town buildings.

Unless the Town Board vigorously enforces the code provisions, reinforces employee awareness of the code of ethics and ensures that the conflict of interest statute is posted in each building, there is a higher risk that officers' and employees' actions may violate the code of ethics and public assets could be subject to misuse.

What Are the Responsibilities of a Board of Ethics for Reviewing the Code of Ethics and Disclosure Statements?

A board of ethics is responsible for making recommendations with respect to drafting, adopting or amending the code of ethics, upon the request of the governing body. Therefore, a periodic review of the code of ethics by the board of ethics may be appropriate to help ensure the code continues to comply with GML. If requested, the board of ethics may also provide recommendations to the governing body as it relates to other ethical considerations that may help ensure ethical awareness for officers and employees.

In addition, the responsibilities of a board of ethics include administering a system to receive annual financial disclosure statements. The board of ethics may also develop procedures to review and examine the financial disclosure statements to help ensure that the filings are complete.

When a board of ethics is established by the governing body to administer an annual financial disclosure system, the board of ethics should establish a process to verify that all required filers have submitted their disclosure statement with the

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

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

To help verify the filing and completeness of the disclosure statements, the governing body could include procedures for an appointed official or support staff to assist the board of ethics in ensuring that each financial disclosure statement is filed, reviewed, all questions are addressed and any inconsistencies or missing information are followed-up on.

In addition, the board of ethics should develop procedures to help ensure that disclosure statements are reviewed to identify transactions that could pose conflicts of interest. For example, boards of ethics could maintain a list of filers' outside business interests, and supply the list to appropriate purchasing department personnel for their use in identifying potential interests in contracts that would be prohibited by GML.

Further, the board of ethics could obtain a list of vendors from the accounts payable department to reference during their review of the disclosure statements to help it identify potential conflicts of interest. If local governments' boards of ethics do not ensure compliance with filing requirements or review the information on disclosure statements to identify any conflicts of interest, taxpayers have less assurance that officers and employees in policy-making positions are free from conflicts of interest.

The Town code of ethics requires certain officers and employees to file a disclosure statement. For example, the code of ethics states that the Town Board is to annually determine local officers and employees who hold policymaking positions. Any such individuals identified each year pursuant to a resolution, are required to file a disclosure statement. In addition, the code of ethics identifies other individuals that are required to file a financial disclosure statement.⁶ The disclosure statements are to be supplied by the Clerk to those individuals required to file.

The code of ethics provides that the Town Board designate a person to receive filed disclosure statements. The disclosures statements should then be delivered to the Ethics Board unopened for review of completeness. The Town's code of ethics establishes certain procedures for the Ethics Board to administer the annual financial disclosure system. For instance, the disclosure statements, are to be filed by May 15 each year, unless an extension is requested by the filer and granted by the Ethics Board.

⁶ The Town code of ethics specifies the following other required filers: local elected officers (except Judges or Justices of the Unified Court System), local political party officers who earn in excess of \$30,000 from political party committee funds, certain candidates for local elected offices and members of the Planning Board, Zoning Board of Appeals and the Board of Assessment Review.

In addition, the code requires the Ethics Board to meet at least annually (in June) to review the status of confidential memoranda required to be on file with the Ethics Board and transact any business as may properly come before it. It is our understanding that the annual meeting includes a review of disclosure statement filings. As part of its review, the Ethics Board should verify all annual disclosure statements are filed on time, are complete and address actual or implied conflicts of interests identified in the disclosure statements, if any.

The Town code of ethics also generally states that if a required filer fails to file or files a deficient statement, the Ethics Board shall notify the individual, in writing, and provide the individual 15 days to cure any defect in said statement. If an individual is required to file and does not comply (either by not filing or not curing the deficiency), the Ethics Board shall notify the Town Board and recommend disciplinary action. In addition, the code of ethics requires the Ethics Board to submit a list of individuals who are not in compliance with the disclosure statement filing requirements to the Town Board annually, by September 1.

The Ethics Board and the Clerk Did Not Adequately Monitor the Filing of Disclosure Statements

The Ethics Board met annually and submitted annual reports summarizing the results of its review of disclosure statements during the audit period. However, the Ethics Board did not adequately administer the Town's disclosure system by ensuring all financial disclosure statements were actually filed, filed on time or complete.

We found that approximately one-third of the required disclosure statements were not filed, filed late and/or had questions left blank. Under these circumstances, there is an increased risk that potential conflicts of interest were not identified and/or not reported to the Ethics Board.

The Town Board has generally assigned responsibility for administering the disclosure statement system to the Ethics Board and the Clerk. However, in 2017 and 2018, neither the Ethics Board nor the Clerk ensured that all individuals, required to file a disclosure statement pursuant to the code of ethics, submitted a timely and complete disclosure statement. In 2017 and 2018, 70 percent of Town Board member (Figure 1), 36 percent of officer and employee (Figure 2) and 13 percent of other required filer (Figure 3)⁷ disclosure statements were not filed, were filed late and/or had questions left blank.

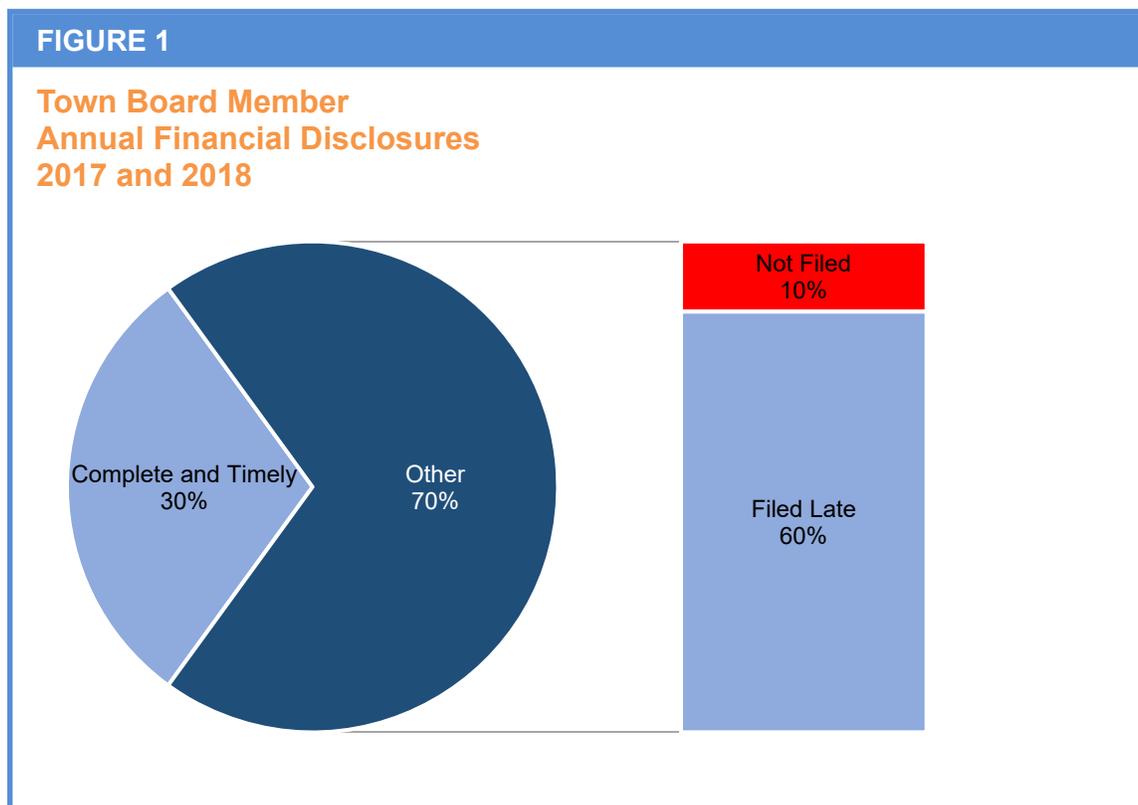
In 2017, five Town Board members were required to file disclosure statements. However, one did not file and four filed late. In 2018, five Town Board members were required to file. However, two filed late.

We found that approximately one-third of the required disclosure statements were not filed, filed late and/or had questions left blank.

⁷ Other required disclosure statement filers included the following individuals associated with the Town: members of the Planning Board, Zoning Board of Appeals and Assessment Board of Review.

In 2017, 32 officers and employees were required to file disclosure statements. However, four did not file, one filed a disclosure statement with questions left blank and seven filed late. In 2018, 27 officers and employees were required to file. However, one did not file, one filed a disclosure statement with questions left blank, six filed late and one filed late with questions left blank.

In 2017, 19 other individuals associated with the Town were required to file disclosure statements. However, one did not file and two filed late. In 2018, 19 other individuals associated with the Town were required to file. However, one did not file and one filed late.⁸



⁸ Refer to Appendix A, Figure 5, for details on individuals who did not file in 2017 and 2018.

FIGURE 2

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

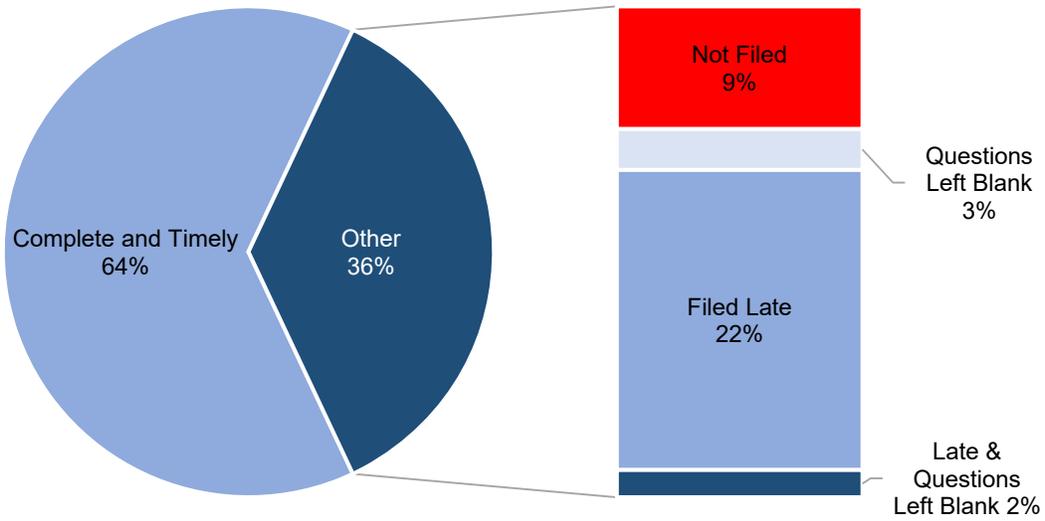
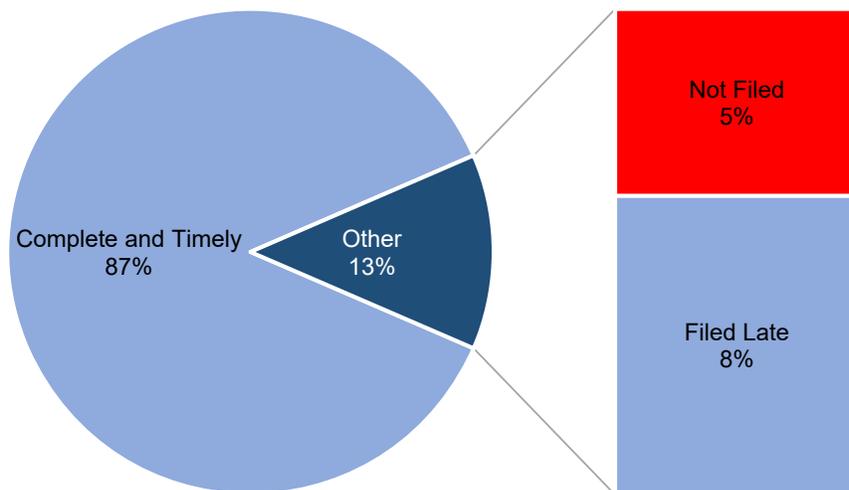


FIGURE 3

**Other Individuals Associated With the Town
Annual Financial Disclosures
2017 and 2018**



Although the Town Board annually identified certain individuals required to file a disclosure statement, we found that the procedures in place were inadequate to ensure that disclosures submitted by individuals holding such positions were collected and verified for completeness. The Clerk told us that he identifies the individuals in the resolution and creates a packet – including a letter detailing the purpose of the packet, the disclosure statement form, and a copy of the code of ethics – and mails the packet to each required filer.

While the code of ethics provides the Town Board authority to assign responsibility for receiving disclosure statements from required filers, it has not made any formal designation for this responsibility. However, the Clerk who was specifically designated to receive the filings pursuant to a previously adopted code of ethics, continued to receive the disclosure statements from required filers and subsequently provide the statements to the Ethics Board. Further, the Clerk told us that he receives the disclosure statements from the required filers.

Once the Ethics Board schedules its first meeting for the year, the Clerk determines whether any required filers have not yet filed. The Clerk told us that he or his deputy then follow up with individuals who have not filed their disclosure form, either by calling or sending a notification email to those individuals to remind them of the obligation to file. At the annual Ethics Board meeting, the Clerk provides the unopened disclosure statements and a list of names of required filers. Three Ethics Board members told us that the Ethics Board receives the disclosure statements in unopened envelopes from the Clerk for review and a list of required filer names.

The Town’s code of ethics states, in part, that *“any questions that do not apply shall be marked ‘N/A’ [and] the financial disclosure statements shall be signed.”* Therefore, the Ethics Board reviews the disclosure statements to ensure the statements are complete and signed by the filer.

The Ethics Board documents its review by writing directly on the disclosure statement envelope whether the filer’s disclosure statement is complete and signed or additional information is necessary (e.g., the disclosure statement is incomplete or unsigned). If a form is incomplete (contains blanks or is unsigned) the Ethics Board requests the Clerk to return the forms to the appropriate filer(s) for proper completion.

In accordance with the code of ethics, the Ethics Board submitted a list of required filers who did not comply with the disclosure requirements (i.e., individuals who did not file or filed an incomplete disclosure statement) to the

The Town’s code of ethics states, in part, that *“any questions that do not apply shall be marked ‘N/A’ [and] the financial disclosure statements shall be signed.”*

Town Board before September 1 each year.⁹ However, neither the Ethics Board nor the Clerk ensured that the list provided to the Town Board was always accurate.

We identified eight individuals who did not file disclosure statements in 2017 and 2018. In 2017, six individuals did not file disclosure statements. However, only two of these individuals were included in the Ethics Board's report to the Town Board as not having filed. The other four individuals consist of two employees and two political candidates (who according to the code of ethics, were required to file a disclosure statement in 2017) who were not on the Clerk's list of required filers. As a result, the Town Board was not notified of four individuals who did not file but were required to file a disclosure statement in 2017 pursuant to the code of ethics.

In 2018, two individuals did not file disclosure statements and were not included on the Ethics Board report of noncompliant filers to the Town Board. These two individuals, one employee and one Zoning Board of Appeals member, were not included on the Clerk's list of required filers. Therefore, the Town Board was not notified that these two individuals did not file required disclosure statements pursuant to the code of ethics.

Our review of all 99 disclosure statements filed in 2017 and 2018 by officers and employees revealed that two had questions left blank and one had all questions answered but was not signed. As previously discussed, the code of ethics requires that the filer mark N/A on their disclosure statement when the question does not apply and must sign the disclosure statement. For example:

- The Deputy Director of Public Works did not specify whether the question related to trusts or estates or similar beneficial interests in assets in excess of \$2,000 for himself, spouse, or dependent children was applicable by marking N/A on the disclosure statement.
- The Director of Buildings and Grounds did not specify whether the question of third-party reimbursements in excess of \$250 was applicable by marking N/A on the disclosure statement.
- The Personnel Administrator did not sign the disclosure statement.

On the envelope that contained the disclosure statements, the Ethics Board specified in writing that it had no objections to what was reported on any of these disclosure statements.

Not completing a disclosure statement in its entirety could be a misrepresentation to the Ethics Board and creates a risk that potential conflicts could go undetected.

⁹ The Ethics Board reports to the Town Board were dated August 1, 2017 and August 20, 2018.

Further, the Ethics Board did not compare disclosed business interests to vendor payments or compile a list of filers' outside business interests for the purchasing department to identify potential interests in contracts that would be prohibited by GML. Lack of procedures that require reviewing the submitted information reduces its usefulness.

Without careful review of the information reported on disclosure statements, and procedures to identify transactions that could pose a conflict of interest, taxpayers have less assurance that the Town has a strong stance on transparency and can identify conflicts of interest of officers and employees that could compromise impartiality in decision-making.

The Ethics Board Did Not Review the Code of Ethics

The code of ethics states the Ethics Board may make recommendations for changes to the code upon the request of the Town Board. The Town Board last amended the code of ethics in 2015. We found that the Town Board did not request the Ethics Board to review the code of ethics during our audit period.

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

The Town Board last amended the code of ethics in 2015.

What Do We Recommend?

The Town Board should:

1. Adopt a code of ethics that includes other ethical considerations and best practices, if appropriate.
2. Amend the code of ethics to require all officers and employees attest in writing to the receipt and review of the code of ethics at the time of their elections or appointment, at least once every five years, and upon amendment to the code.
3. Have Ethics Board members complete training on the provisions of law relating to conflicts of interest and ethics.
4. Require ethics compliance training for all officers and employees, including an overview of the code of ethics and whistle-blower protections.
5. Develop procedures to provide for a more thorough and meaningful review of the contents of financial disclosure statements in an effort to better identify transactions that could pose conflicts of interest.

-
6. Visibly post the code of ethics in each municipal building.
 7. Review or request the Ethics Board to review the code of ethics, at least every five years or sooner, if deemed necessary.

The Supervisor should:

8. Visibly post GML Sections 800-809 of the conflict of interest statute in each Town building.
9. Cause a copy of the code of ethics to be distributed to every officer and employee before entering upon the duties of his/her office or employment.

The Ethics Board should:

10. Obtain a list of vendors from the accounts payable department to reference during its review of the disclosure statements to help identify potential conflicts of interest and maintain a list of filers' outside business interests to supply to appropriate purchasing department personnel for their use in identifying potential interests in contracts that would be prohibited by GML.
11. Verify that all individuals covered by annual financial disclosure requirements file a complete and timely disclosure statement.
12. Carefully review information contained on the disclosure statements to identify interests that could pose a conflict of interest.

Appendix A: Town Code of Ethics Information

Figure 4: Required Code of Ethics Provisions^a and Other Ethical Considerations^b

Required Provisions	Included in the Town's Code of Ethics?	
Disclosure of Interests in Legislation Before the Local Governing Body	Yes	
Future Employment	Yes	
Holding of Investments in Conflict With Official Duties	Yes	
Private Employment in Conflict With Official Duties	Yes	
Other Ethical Considerations		
Applicability	Yes	
Confidential Information		No
Definitions	Yes	
Enforcement	Yes	
Effective Date		No
Establishing a Board of Ethics	Yes	
Gifts	Yes	
Interests in Contracts	Yes	
Nepotism		No
Political Solicitations		No
Posting and Distributing the Code of Ethics	Yes	
Prohibition on Use of Municipal Position for Personal or Private Gain	Yes	
Purpose of the Code of Ethics	Yes	
Recusal and Abstention	Yes	
Ethics Board Members Term Limits ^c	Yes	

a GML, Section 806

b Refer to OSC's Model Code of Ethics for Local Governments available at: <https://www.osc.state.ny.us/localgov/pubs/ethics.htm>.

c Not included within OSC's Model Code of Ethics for Local Governments but should be considered as a best business practice

Figure 5: Town Board, Officers and Employees, and Other Individuals Associated With The Town Who Did Not File An Annual Financial Disclosure Statement

Job Title	2017	2018
Town Board		
Supervisor	Not Filed	
Officers and Employees		
Assessor	Not Filed	
Building Inspector II	Not Filed	
Deputy Town Attorney		Not Filed
Political Candidate (2)	Not Filed	
Other Individuals Associated With the Town		
Zoning Board of Appeals Member	Not Filed	Not Filed

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

Appendix B: Response From Town Officials



Michael B. Specht
Supervisor

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October 13, 2020

Julie Landcastle, Chief Examiner
Statewide Audit Unit
New York State Office of the State Comptroller
Binghamton NY 13901

Dear Ms. Landcastle:

Please accept this letter as our response to the 2020 Draft Ethics Oversight Report for the Town of Ramapo.

I have reviewed the findings and recommendations set forth in the Report, and discussed them with key staff members. We respond as follows to each recommendation:

1. On June 14, 2020, the Town Board adopted a local law amending our previously adopted ethics law that sets forth the Town's Code of Ethics.
2. We shall adopt the recommended change.
- 3-4. Our Personnel Director is researching the availability of suitable training for Ethics Board members, officers and employees.
5. We shall develop appropriate procedures pursuant to this recommendation.
6. Copies of the Code of Ethics have now been posted in each municipal building.
7. The Code of Ethics shall be reviewed in 2021, and thereafter at least every five years.
8. Copies of GML 800-809 have now been posted in each Town building.
9. Copies of the Code of Ethics shall be provided to each officer and employer upon his/her appointment or assumption of office.
10. A vendor list shall be compiled and provided to the Board of Ethics.
11. The Chair of the Board of Ethics shall be asked to ensure that the Board verifies that each individual who is required to file does so in a timely manner.
12. The Chair of the Board of Ethics shall be asked to instruct the Board to carefully review the information contained on the financial disclosure statements to identify potential conflicts of interest.

-2-

We appreciate the recommendations and review conducted by your office and are committed to Continuing to improve the Town's ethics oversight and procedures. We look forward to Providing you with our Corrective Audit Plan in furtherance of this goal.

Very truly yours,

Michael B. Specht
Supervisor

MBS/df

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 Town officials, employees and Ethics Board members to gain an understanding of the governing and ethics oversight.
- We reviewed policies, procedures and Town Board minutes related to ethics.
- We reviewed all 99 disclosures for the audit period to determine whether they were completely and properly filed on time and any potential conflict of interests were reported to the Ethics Board.
- We reviewed procedures to receive ethical complaints from the public, which consist of submitting complaints with the Clerk, who forwards the complaint to the Ethics Board.
- We used our professional judgment to select a sample of three of four Town buildings and walked through these buildings to determine whether the conflict of interest statute was posted. For our sample, we selected the building where we conducted a majority of our fieldwork and two additional nearby Town buildings, with no expectation of greater or lesser results.

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

Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or relevant population size and the sample selected for examination.

The Town Board has a responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Town Board to make the CAP available for public review in the Town Clerk's office.

Appendix D: Resources and Services

Regional Office Directory

www.osc.state.ny.us/sites/default/files/local-government/documents/pdf/2018-12/regional_directory.pdf

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

www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263196&issued=All

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

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

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

www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263206&issued=All

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

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

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

www.osc.state.ny.us/sites/default/files/local-government/documents/pdf/2020-05/cyber-security-guide.pdf

Required Reporting – Information and resources for reports and forms that are filed with the Office of the State Comptroller

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

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

www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263211&issued=All

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

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

Contact

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