

St. Lawrence County

Ethics Oversight

DECEMBER 2020



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

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Report Highlights

St. Lawrence County

Audit Objective

Determine whether St. Lawrence County (County) officials used resources to meet certain ethics oversight standards.

Key Findings

County officials did not meet certain ethics oversight standards.

The Board of Ethics (Ethics Board) did not:

- Adequately administer the County's disclosure system that is intended to foster transparency and help identify potential conflicts of interest.
 - Two Legislator (7 percent), 25 officer and employee (34 percent) and 164 other required filer (90 percent) annual statements of financial disclosure (disclosure statements) were not filed.
 - 16 Legislator (53 percent), 18 officer and employee (25 percent) and 13 other required filer (7 percent) disclosure statements were filed late and/or had questions left blank.
- Provide ethics training and education to all officers and employees, as appears to be required by the code of ethics, review the code of ethics or prepare an annual report of its 2017 activities, during our audit period.

Key Recommendations

- Ensure that all annual financial disclosure filers are appropriately identified, that they file complete and timely disclosure statements and the disclosure statements are carefully reviewed for potential conflicts of interest.
- Provide ethics training and education, including educational materials.

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

Background

The County is located in the northern portion of New York commonly referred to as the North Country. The County is governed by the County Board of Legislators (Legislature) composed of 15 elected Legislators, one of whom serves as the Chair.

The Chair of the Legislature is the County's chief executive officer (CEO) and is responsible, along with other administrative staff, for day-to-day management under the Legislature's direction.

The Legislature established an Ethics Board responsible for providing ethics oversight. The County Attorney provides legal counsel to the Legislature and the Ethics Board.

Quick Facts

Population	111,944
Officers and Employees	768
Required Disclosure Statement Filers	
2017	139
2018	146

Audit Period

January 1, 2017 – September 30, 2018

Ethics Oversight

How Can Local Governments Establish Proper Ethics Oversight?

A county's governing body must establish a code of ethics to set forth the standards of ethical conduct reasonably expected of county 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 county'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 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 county's CEO is responsible for distributing a copy of the code of ethics to every county officer and employee. Although not required, the county could also post the code of ethics on the county website.

In addition to establishing a code of ethics, counties 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 county, 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.

The governing body may also develop additional standards of conduct to provide more comprehensive ethical guidance to meet a county's specific circumstances. For instance, the governing body may establish procedures to ensure that county

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.

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 county building.⁴ The statute must be posted in a place visible to its officers and employees.

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

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

In addition, the County code of ethics provides that the Ethics Board make information concerning the code of ethics available to all County officers and employees and annually distribute a copy of the code to every officer and employee. The code of ethics requires every new officer and employee to attest to having received and read the code of ethics and annually requires every officer and employee to attest to having reviewed the code of ethics. Furthermore, the code appears to require the Ethics Board to regularly provide training and education for all officers and employees on code of ethics provisions.⁵

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

The Legislature adopted a code of ethics and posted it on the County website. The code of ethics includes all four statutorily required provisions set forth in GML.⁶ While the CEO is required to visibly post certain conflict of interest sections of GML in each County building, we found that the statutory provisions were not posted in the three buildings tested.

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

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

⁵ The code of ethics also provides that the Ethics Board should receive assistance from each County agency as may be necessary and reasonable in conducting ongoing training programs on the code of ethics.

⁶ GML, Section 806, refer to Appendix A, Figure 4

The Ethics Board Did Not Provide Training to All Officers and Employees, Receive Ethics Training or Enforce Code of Ethics Attestations

The Ethics Board did not offer training and education, including educational materials to all officers and employees on the requirements of the code of ethics during our audit period. According to the code of ethics, training on the code of ethics is to be regularly provided to officers and employees. Further, the Legislature did not require or provide training for all Ethics Board members on the laws relating to conflicts of interest and ethics.

The County Attorney told us that he provided training to certain County officials and employees – including officers, elected officials, department heads and deputy department heads – in 2017 and 2018, regarding the code of ethics and information related to prior requested advisory opinions. Although this may have been the case, the County Attorney was unable to provide documentation to help support whether such training occurred.

In an effort to help ensure proper ethics oversight, the Legislature 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 requires every officer and employee to annually attest to the review of the code of ethics. However, the Director of Human Resources told us that the County only requires newly hired employees to attest to receiving and having read the code of ethics. We reviewed attestation statements for 10 newly hired employees during our audit period to determine whether these employees attested to having received the code of ethics.

We found that five attestations were not submitted. In addition, the County Administrator told us that required disclosure statement filers may attest to reading and understanding the code of ethics by indicating such in an area provided on the disclosure statement. Our review of all 94 disclosure statements filed revealed that four did not contain any such attestation.

Although not required by law, the Legislature could reinforce code of ethics awareness to officers and employees by posting the entire code of ethics visibly in all County buildings.⁷ The Legislature could also distribute the code of ethics to all officers and employees upon any amendment to the code and incorporate whistleblower protections.

⁷ The code of ethics requires each County agency to conspicuously post a sign, provided by the Ethics Board, setting forth the code of ethics in each of its worksite.

Unless the Legislature vigorously enforces the code provisions, reinforces employee awareness of the code of ethics, ensures that the conflict of interest statute is posted in each building and all officers and employees annually attest to reviewing the code, 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?

The 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 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

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

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.

Although not specifically required by the County code of ethics, the Ethics Board should meet at least once a year to review the filed disclosure statements. 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 County code of ethics provides that the Ethics Board is the repository for completed annual statements of financial disclosure and establishes certain procedures for the Ethics Board to administer the annual financial disclosure system. For instance, the code of ethics provides that certain classes⁸ of officers and employees are required to file annual disclosure statements, with specific titles of such filers identified in the County employment policy and the civil service manual.

In addition, the code of ethics requires that in February each year, County department heads file a list of names and offices or positions required to file annual disclosure statements with the Ethics Board, in accordance with the code. Department heads are to notify such individuals of their obligation to file. Further, the code of ethics requires the Ethics Board to review the list of required filers to determine whether it is complete and accurate and recommend any changes to the Legislature. The annual deadline to file disclosure statements with the Ethics Board is March 31.

The County code of ethics provides that if the Ethics Board determines that an annual disclosures statement is deficient, the Ethics Board shall notify the person in writing of the deficiency. In addition, the Ethics Board is required to submit an annual report to the Legislature summarizing its activities from the preceding year and periodically review the code of ethics. The annual report submitted by the Ethics Board may include recommendations to the Legislature with regard to changes to code of ethics language or administration.

The Ethics Board Did Not Monitor the Filing of Disclosure Statements

The Ethics Board did not administer the County's disclosure system by ensuring all financial disclosure statements were actually filed, filed on time or complete. We found that 84 percent of required disclosure statements were not filed, filed

We found that 84 percent of required disclosure statements were not filed, filed late and/or had questions left blank.

⁸ Heads of an agency, department, division, council, board, commission, authority or bureau and their deputies and other persons authorized to act on their behalf who make policy decisions; officers and employees including members of boards, commissions, and public authorities of the County who hold policymaking positions; and elected officials.

late and/or had questions left blank. Under these circumstances, there is a significant risk that potential conflicts of interest were not identified and/or not reported to the Ethics Board.

The Ethics Board did not ensure all officers and employees required to file a disclosure statement in 2017 and 2018 did so. In 2017 and 2018, 60 percent of the Legislator (Figure 1), 59 percent of officer and employee (Figure 2) and 97 percent of other required filer (Figure 3)⁹ disclosure statements were not filed, were filed late and/or had questions left blank.

In 2017 and 2018, 15 Legislators were required to file disclosure statements. However, in 2017, two Legislators did not file, two filed disclosure statements with questions blank, two filed late and two filed late and with questions left blank. In 2018, two Legislators filed disclosure statements with questions left blank, five filed late and three filed late and with questions left blank.

In 2017, 37 officers and employees were required to file. However, 13 did not file, six filed disclosure statements with questions left blank, three filed late and one filed late and with questions left blank. In 2018, 36 officers and employees were required to file. However, 12 did not file, six filed disclosure statements with questions left blank, one filed late and one filed late and with questions left blank.

In 2017, 87 other individuals associated with the County were required to file. However, 81 did not file, one filed a disclosure statement with questions left bank, one filed late and one filed late and with questions left blank. In 2018, 95 other individuals associated with the County were required to file. However, 83 did not file, three filed disclosure statements with questions left blank, five filed late and two filed late and with questions left blank.

⁹ Other required disclosure statement filers included the following individuals associated with the County: members of the Agricultural and Farmland Protection Board, Ethics Board, Board of Health, Community Services Board, Emergency Medical Services Advisory Board, Office of the Aging Advisory Council, Planning Board and Workforce Development Board.

FIGURE 1

**County Legislature
Annual Financial Disclosures
2017 and 2018**

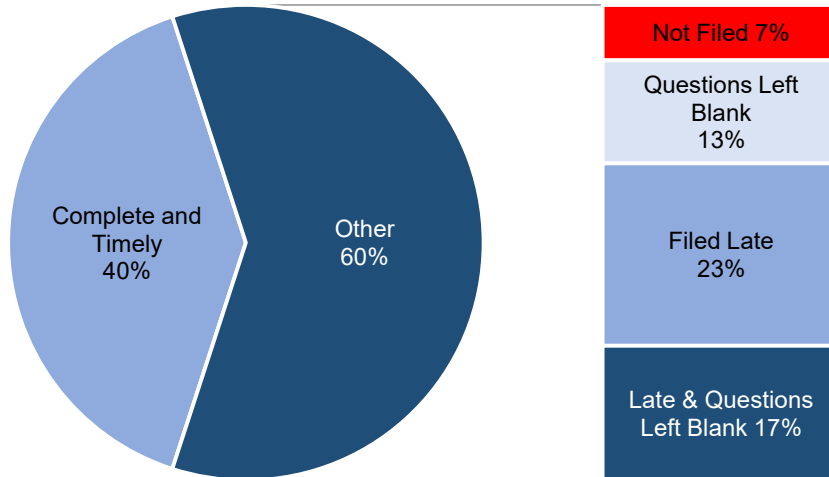


FIGURE 2

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

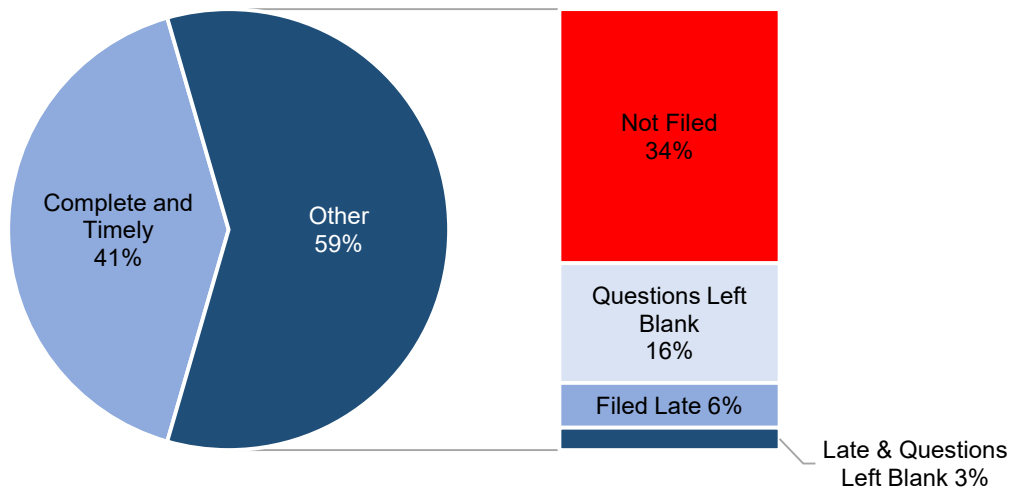
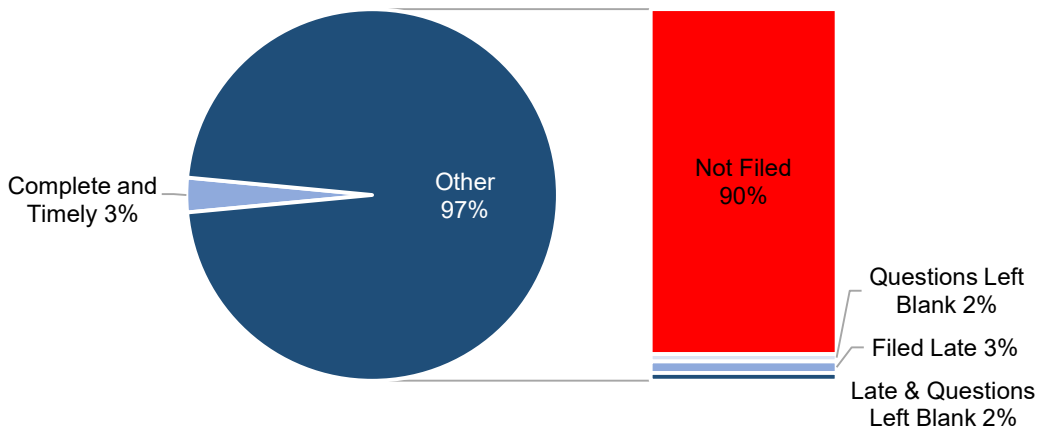


FIGURE 3

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



While the code of ethics states that the Ethics Board receive lists of required filers from department heads, the Ethics Board did not ensure it obtained such lists to determine whether appropriate officers and employees were being required to file or had filed. The Chair of the Ethics Board told us that he was unsure whether lists were provided because the Ethics Board relies on the Clerk to the Ethics Board (clerk) to collect the lists and ensure the required disclosure statements are filed.

The clerk told us she does not have a process in place to ensure that all disclosure statements have been filed because she does not receive required filer lists from each department. As a result, the clerk relied on department heads to provide and collect disclosure statements from their staff and any individuals who are members of boards relative to their departments.

After the department heads collect the disclosure statements, they provide them to the clerk who then gives them to the Ethics Board for review. Two Ethics Board members told us that Ethics Board members who are available review the disclosure statements for completeness. While Ethics Board members did not review the disclosure statements for accuracy, if during the review for completeness they suspected a potential conflict of interest, they would advise that individual's department head to request an advisory opinion from the Ethics Board.

Our review of disclosure statements filed in 2017 and 2018 revealed that 191 of 285 (67 percent) required disclosure statements were not filed. In addition, 47 (50 percent) of those who filed had questions left blank and/or filed late.

Ethics Board members told us that they reviewed disclosure statements for completeness, and if any are incomplete they have the clerk follow-up with the individuals to complete the forms. The clerk told us that she notifies individuals identified by the Ethics Board as having incomplete disclosure statements. However, she was unsure whether the Ethics Board notified her of all individuals who filed incomplete disclosure statements.

The County's annual statement of financial disclosure clearly states, "If the answer to any of the following questions is 'none' or 'does not apply' please so indicate." However, without a definitive response to each question, it remains unclear to a reviewer of the disclosure whether that particular section was not applicable or the filer chose not to provide the information.

For example, a Legislator did not complete their 2017 disclosure statement in its entirety by leaving questions blank. The Legislator disclosure statement did not include the following:

- Other income derived from a business which is or has been doing business with the County, identify the source and nature of such income in excess of \$1,000, including deferred income, employer contributions to a pension or retirement fund, profit sharing plan, severance pay, or payments under a buy-out agreement.
- Relatives in County service.
- Business relationships with the County.
- Money you owe of debts of \$10,000 or more that you owe to a County officer or employee or by any person or entity that does business with the County.
- List and identify your potential conflicts of interest, if any.
- Additional comments, if any.

Not completing a disclosure statement in its entirety could be a misrepresentation to the Ethics Board and creates a risk that potential conflicts will go undetected. To avoid an incomplete filing or misunderstanding, when a question does not apply the filer should write "none" or "does not apply" on the disclosure statement to satisfy the forms requirement.

Although not required to do so, 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.

The County's annual statement of financial disclosure clearly states, "If the answer to any of the following questions is 'none' or 'does not apply' please so indicate."

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 County 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 or Prepare an Annual Report

Although the Ethics Board met at least once a year, as required by the Ethics Board's bylaws (once in 2017 and twice in 2018), we found no indication the Ethics Board conducted a review the code of ethics during our audit period. However, the County Attorney told us that the Ethics Board made recommendations for changes to the code of ethics, which was last amended in November 2015.

During our exit discussion, County officials told us that the Ethics Board reviews the code of ethics annually. However, they did not provide documentation of such reviews in Ethics Board meeting minutes during our audit period or any written reports of Ethics Board activities provided subsequent to our audit field work.

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

In addition, in February 2016, the Ethics Board submitted bylaws for governing Ethics Board operations to the Legislature for approval. However, during our audit period, the Ethics Board did not prepare and submit an annual report for 2017 to the Legislature summarizing its activities, as required by the code of ethics.

During our exit discussion, the County Attorney told us that he provides an annual report to the Legislature that includes a section on Ethics Board activities. We reviewed those reports of the County Attorney's activities for 2017 and 2018 and found that the extent of Ethics Board activities was limited to the number of formal complaints received by the Ethics Board and the number of advisory opinions provided by the County Attorney to the Ethics Board.

Subsequent to our exit discussion, the County Attorney's secretary provided letters from the Ethics Board to the Legislature dated April 2019 as the annual reports of activities of the Ethics Board for 2017 and 2018. However, we were not provided with documentation to support that these letters were provided to the Legislature.

What Do We Recommend?

The Legislature should:

1. Have Ethics Board members complete training on the provisions of law relating to conflicts of interest and ethics and ensure that all officers and employees receive training on the requirements of the code of ethics.
2. Define expectations and responsibilities for the administration of the disclosure statement system and the careful review of contents reported in the disclosure statements to identify interests that could pose a conflict of interest.
3. Visibly post the code of ethics in each County building.
4. Ensure all officers and employees attest in writing to the receipt and review of the code of ethics at the time of their election or appointment, annually and upon any amendment to the code of ethics.

The Chair of the Legislature should:

5. Visibly post GML Sections 800-809 of the conflict of interest statute in each County building.

Department Heads should:

6. Identify required disclosure statement filers and provide a list of such required filers to the Ethics Board in February each year.

The Ethics Board should:

7. Require department heads to annually submit a list of officers and employees in their departments required to file disclosure statements.
8. Provide training and education, including educational materials to all officers and employees on the requirements of the code of ethics.
9. Verify that all individuals covered by annual financial disclosure requirements file a complete and timely disclosure statement, and review information contained on the statements to identify interests that could pose a conflict of interest.
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. Submit annual reports to the Legislature summarizing its activities from the preceding year, as required.

Appendix A: County Code of Ethics Information

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

Required Provisions	Included in the County'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	Yes
Definitions	Yes
Enforcement	Yes
Effective Date	Yes
Establishing a Board of Ethics	Yes
Gifts	Yes
Interests in Contracts	Yes
Nepotism	Yes
Political Solicitations	Yes
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: Legislators and Officers and Employees and Other Individuals Associated With the County Who Did Not File Annual Financial Disclosure Statements

Job Title	2017	2018
Legislature		
Legislator (2)	Not Filed	
Officers and Employees		
Assistant County Administrator		Not Filed
Chief Confidential Investigator	Not Filed	Not Filed
Coroner (4)	Not Filed	Not Filed
County Treasurer		Not Filed
Director of Community Services	Not Filed	
Director of Human Resources	Not Filed	
Director of Public Health		Not Filed
Director of Real Property Tax Service III (2)	Not Filed	
Director of Weights and Measures II		Not Filed
Sheriff	Not Filed	
Social Services Attorney (3)	Not Filed	Not Filed
Other Individuals Associated With the County		
Agricultural and Farmland Protection (6)	Not Filed	
Agricultural and Farmland Protection (8)		Not Filed
Board of Health (6)	Not Filed	
Board of Health (4)		Not Filed
Community Services (9)	Not Filed	
Community Services (7)		Not Filed
Emergency Medical Services (17)	Not Filed	Not Filed
Ethics Board	Not Filed	Not Filed
Office for the Aging (11)	Not Filed	
Office for the Aging (13)		Not Filed
Planning Board (11)	Not Filed	
Planning Board (13)		Not Filed
Workforce Development Board (20)	Not Filed	Not Filed

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

Appendix B: Response From County Officials

St. Lawrence County
BOARD OF LEGISLATORS
48 Court Street, Court House
Canton, New York 13617-1169
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RUTH A. DOYLE
County Administrator

JOSEPH LIGHTFOOT
Chair, Board of Legislators

October 9, 2020

Julie Landcastle, Chief Examiner
Statewide Audit Unit
New York State Office of the State Comptroller
Binghamton State Office Building
44 Hawley Street, Room 1702
Binghamton, New York 13901

RE: Acknowledgement of Receipt of the Preliminary Findings for St. Lawrence County on
Ethics Oversight Period Covered: January 1, 2017 – September 30, 2018 by the New
York State Office of the State Comptroller

Dear Chief Examiner Landcastle:

St. Lawrence County is in receipt of the preliminary draft findings of the Audit of the St. Lawrence County Ethics Oversight for the period January 1, 2017 – September 30, 2018. A telephonic meeting was held with the Comptroller's Office on Monday, September 21, 2020 which included County Attorney Stephen Button, County Treasurer Renee Cole, and myself, in my capacity as the Chair of the Board of Legislators. It is understood that St. Lawrence County was one (1) of twenty (20) municipalities that were audited for the same time period and a comprehensive document will be released regarding the collective outcomes as well.

The County has reviewed the draft document which was received on September 14, 2020. The key findings of the Audit associated with the Board of Ethics Oversight included the administration of the financial disclosures for the purposes of identifying potential conflicts of interest and the adequate provision of training and review of the code of ethics annually. The County will be creating and submitting a Corrective Action Plan as a part of the final report associated with the Audit on Ethics Oversight. The recommendation for comparing business interests to vendor payments to potentially compile a list of potential interests in contract that would be prohibited by general municipal law is also of interest to the Board of Legislators.

The St. Lawrence County Board of Ethics was created in 2009 to provide ethics oversight in a formal manner. It has been a valuable resource since its creation and will continue to evolve and improve the work required. The aforementioned items and the additional items included in the preliminary draft findings will be discussed further with the Board of Legislators. We will prepare a Corrective Action Plan for submission to your office. If there are other questions or concerns, please do not hesitate to contact me or County Administrator Ruth Doyle.

Sincerely,

Joseph Lightfoot
Chair, Board of Legislators

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 County officials, employees and Ethics Board members to gain an understanding of the governing and ethics oversight.
- We reviewed policies, procedures, and Board of Legislators' and Ethics Board minutes related to ethics.
- We reviewed all 94 disclosure statements filed for 2017 and 2018 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 all advisory opinions issued by the Ethics Board during the audit period.
- We reviewed procedures to receive ethical complaints from the public, which consisted of receiving complaints via email or regular mail to the Ethics Board clerk or the Ethics Board Chair.
- We used our professional judgment to select a sample of 10 of 604 newly hired employees during our audit period, with no expectations of greater or lesser results, to determine whether they attest to having received and reviewed the code of ethics.
- We used our professional judgment to select a sample of three of seven County buildings and walked through these buildings to determine whether the conflict of interest statute and the code of ethics was posted. For our sample, we selected the building where we conducted a majority of our fieldwork and two additional nearby County buildings, with no expectations 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 Legislature 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 Board to make the CAP available for public review in the County 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

Office of the New York State Comptroller
Division of Local Government and School Accountability
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