

City of Hornell

Business Improvement District

APRIL 2022



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

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Report Highlights

City of Hornell

Audit Objective

Determine whether the City of Hornell (City) Common Council (Council) provided sufficient oversight of the Business Improvement District (BID) to ensure it operated in accordance with the BID Plan (Plan).

Key Findings

The Council did not provide sufficient oversight of the BID and the Plan lacked sufficient detail to allow City officials to adequately monitor the use of BID funds. As a result, the Council cannot evaluate the BID's effectiveness in achieving program goals or ensure the appropriate use of BID funds.

The Council did not:

- Enter into a written agreement with the district management association (Association).
- Monitor the manner in which the Association used BID funds, resulting in revenues of at least \$3,915 that were unaccounted for and 138 questionable disbursements by the Association's Executive Director (Executive Director) totaling \$24,955.

Based upon our audit findings and subsequent investigation, the Executive Director of the Association was arrested in January 2020 and charged with Grand Larceny in the Fourth Degree and Falsifying Business Records in the First Degree. On January 7, 2022, the Executive Director pled guilty to Grand Larceny in the Fourth Degree and was ordered to pay \$1,711 in restitution.

Key Recommendations

Enter into a written agreement with the Association for services to be provided and monitor BID financial operations.

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

Background

The City, located in Steuben County, is governed by the City Charter, State statutes, and local laws and ordinances. The 10-member elected Council is the City's legislative branch.

The Mayor is the City's chief executive officer and administrative officer and is generally responsible for the administration and supervision of City affairs. The elected City Chamberlain (Chamberlain) is responsible for supervising the City's fiscal affairs.

The Council created the BID in 1996 to, among other things, create economic development through the recruitment and retention of businesses within the geographical area of the BID.

The Association is a not-for-profit entity governed by its own board of directors (Board), which performs many BID day-to-day management functions.

Quick Facts

2017-18

City General Fund Appropriations	\$13 million
BID Assessments	\$123,000
BID Properties	205
City Population	8,500

Audit Period

April 1, 2015 – October 2, 2017.

Business Improvement District

A BID is a geographic area of the City, in which a special assessment is imposed upon benefited properties for improvements within the BID, operation and maintenance of the BID, and certain additional services. The funds raised for the BID may be used to, among other things, create economic development through the recruitment and retention of businesses within the geographical area of the BID.

Although the Association carries out many functions in connection with the BID's day-to-day management, the ultimate responsibility for ensuring BID activities are consistent with the Plan and New York State General Municipal Law (GML), and that BID funds are used appropriately in compliance with the Plan and GML, rests with the City.

According to the Plan, BID program activities include marketing for and promoting businesses within the BID, organizing community events that bring people to the BID and beautification of the BID, such as a holiday light display. The BID's primary source of revenue is derived from assessments levied on benefited properties located in the BID.

How Should City Officials Monitor and Oversee BID Operations?

GML Section 980-a requires the governing board of the local government which established a BID to adopt a written plan. The Plan serves as the framework for establishing, managing and overseeing the BID and must include, among other things, the total amount proposed to be expended for improvements, maintenance and operation of the BID; the compilation of a database by the Association identifying existing businesses; and the proposed sources of funding. The Plan should also address the collection of other BID income, such as ticket sales and sponsorships, and there should be an agreement with the Association allowing for the collection and retention of revenue from these other sources.

In addition, to ensure that public money is used to meet the BID's missions and goals, City officials should design performance measures in the Plan and specify these measures in a written agreement with the Association. These measures allow City officials to monitor progress and effectively detail outcomes generated by each project or event. Reported outcomes can then be compared to projections. If such comparisons indicate that results have not met expectations, corrective action needs to be considered.

A written agreement between the City and Association should also be in place prior to the City making lump sum disbursements of BID funds to the Association. Such an agreement is essential for defining the exact nature of activities to be carried out by the Association, the manner in which BID funds may be used by the Association, the timeframe for completing activities, and the records or reports the Association must submit to the City to demonstrate compliance. If there is no

written agreement in place between the City and Association allowing for a lump sum payment in exchange for services by the Association, City officials retain fiduciary responsibility of BID receipts and disbursements.

City officials should ensure all BID receipts are recorded accurately and timely in the accounting records and promptly deposited intact. Manual receipts should be issued for all receipts and all supporting documentation should be retained to enhance accountability.

BID assessments must be held by the City's chief fiscal officer (i.e., the Chamberlain) and separately accounted for in the City's books and records until disbursed in accordance with the City's disbursement procedures for other City expenditures.

The Council must review and approve all BID disbursements following City disbursement policies and procedures. Those procedures would include, among other things, an appropriate claims audit and compliance with competitive bidding requirements established for the purchase of goods and services. Each disbursement should include adequate supporting documentation (e.g., invoices, shipping documents, etc.) so the Council can determine whether the expenditures are appropriate.

City Officials Have Not Provided Adequate Oversight of the BID

City officials did not properly monitor BID financial operations. The Council did not enter into a written agreement with the Association and has not amended the Plan since its creation over 20 years ago. The Plan did not provide sufficient detail to allow City officials to adequately monitor the Association's use of BID funds. In addition, the Council did not obtain an annual BID budget and work plan detailing marketing plans and promotional and community development events from the Association as required by the Plan.

City officials allowed the Association to use the BID's property tax assessments at its discretion. In addition, all other BID program revenues, such as special event tickets and vendor fees and donations were collected and retained by the Association even though the Plan contained no provisions and there was no agreement with the Association allowing this. The Association also inappropriately collected membership fees from businesses outside the BID's geographical area. All these additional revenues were used by the Association with no oversight by City officials.

Because City officials did not provide adequate guidance to or oversight of the Association, City officials cannot evaluate the Association's effectiveness in achieving the BID's program goals outlined in the Plan or ensure the appropriate use of BID funds.

Our review of the Association records found the Association failed to maintain adequate supporting documentation of BID receipts and disbursements. As a result, we identified unaccounted for revenues of at least \$3,915 and questionable disbursements by the Executive Director. In addition, the Association did not maintain a list of properties within the BID as required by the Plan. As a result, we found seven properties outside the geographical area of the BID that inappropriately paid tax assessments totaling \$19,146 between 2013 and 2017¹.

City and Association officials stated it was their understanding that the Plan served as the contract for the management of the BID. However, the Plan does not contain the elements of a contract for services, including a mutual exchange of promises. It does not describe in sufficient detail the services that the Association would provide in exchange for payments or require the Association to provide the Council with periodic reports to demonstrate how the Association was achieving the BID's operational goals.

Receipts Were Not Properly Recorded and Deposited by the Association

During the period April 1, 2015 through May 1, 2017, BID revenues totaling \$289,903 were deposited in the Association's bank account.

The Council did not ensure the Association retained adequate cash receipt records for other BID program revenue, remit these funds to the Chamberlain or deposit them intact into the Association's bank account. As a result of these significant control weaknesses, we reviewed the limited revenue records maintained by the Association and bank deposit compositions and sent confirmations to vendors and charitable organizations to determine whether BID program revenues were properly accounted for. We found:

Event Ticket Fees – The Plan's marketing and promotions program focuses on creating a positive image for the BID by holding special events, retail promotions and public relations programs. However, the Plan does not provide for the imposition, collection and retention of fees by the Association. Nonetheless, the Association holds multiple special events each year in furtherance of these goals, including the Wildflower Festival, July 4th Celebration, the Monarch Festival, Holiday Aglow and a local farmers' market within the BID's geographic area from June through August.

As a result, we identified unaccounted for revenues of at least \$3,915 and questionable disbursements by the Executive Director. ...

¹ One parcel was added prior to 2001, two in 2005, one in 2007, one in 2012 and two in 2013.

Association officials stated that the public is charged a fee for rides at the July 4th Celebration. While reviewing the Association board minutes, accounting records and corresponding bank deposits, we found no entry or deposit for the 2015 July 4th Celebration ticket sales totaling \$4,400. The Executive Director stated that the executive members of the Association Board approved donating the July 4th ticket proceeds to local charitable organizations. However, the Executive Director was unable to produce supporting documentation for the donations, nor were we able to corroborate her statement with any of the Association executive Board members. The President did state that he believed there was a conversation, but he could not say for sure that he was not confusing July and September. The Association Board members approved the donations at the September 2015 Board meeting after learning that the Executive Director had already donated the money. We contacted the charitable organizations that the Executive Director stated received the funds and were able to verify that one charitable organization received a \$2,000 cash donation from the Executive Director on July 28, 2015. As a result, cash ticket sales totaling \$2,400 were unaccounted for. It should also be noted that the donation of the fees could raise the issue of an improper gift of public funds.

...[C]ash
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Based upon our audit findings and subsequent investigation, the Executive Director of the Association was arrested in January 2020 and charged with Grand Larceny in the Fourth Degree and Falsifying Business Records in the First Degree. On January 7, 2022, the Executive Director pled guilty to Grand Larceny in the Fourth Degree for stealing \$1,711 in cash from the Association's Annual July 4th Celebration and was ordered to pay \$1,711 in restitution.

Member Fees – For businesses located outside the BID, the Association charged a \$175 membership fee that allowed them to be included in BID activities, such as participating in BID special events for free. There was no Council approval of this fee, nor were City officials aware of the fee. It is also questionable whether this fee is consistent with the requirement in GML that the expense and cost of the BID be apportioned and charged upon benefited parcels in the BID. We determined that the average assessment amount of businesses located within the geographical area of the BID was \$634 in 2017, which is 3.5 times more than the membership fees charged businesses outside the BID. Instead of charging the inappropriate membership fee, the Council could have amended the Plan to update the geographical boundaries of the BID because the landscape of the commercial sector changed in the City. We identified the following differences between the amounts the Association recorded and deposited for membership fees:

- \$3,325 in membership fee revenue was recorded for 2015-16, but \$2,975 was deposited, which resulted in \$350 unaccounted for.

-
- \$4,525 in membership fee revenue was recorded for 2016-17. However, this amount incorrectly included other revenue totaling \$1,200 and \$175 was for 2017-2018 membership fees. In addition, we verified that \$2,450 of the \$3,325 membership fee revenue was deposited, resulting in \$875 unaccounted for.

As a result, the Association could not account for undeposited membership fees totaling \$1,275.

Special Event Vendor Fees – According to the Plan, special events are designed to attract people to the BID to provide opportunities for cultural experiences and to promote the area as a vital, entertaining and desirable place to visit and locate a business. Vendors sign up to sell goods and food at these events by completing an application and paying a fee ranging from \$25 to \$175 to the Association. The former Executive Director and Board established the fee schedule for these events without Council approval. Not-for-profit organizations and BID members were permitted to participate in the events free of charge, per the sign-up application. The Executive Director recorded vendors and fees paid for each event in a spreadsheet. However, receipts for payment were not issued and most applications were not retained. Additionally, the Executive Director did not consistently apply these fees to vendors. For example, the vendor fee was waived for one event for first-time vendors and approximately 150 free event spaces were provided to others. However, this information was not disclosed on the sign-up sheet and records indicate that not all first-time vendors received a free spot.

We compared the Association bank deposits to the retained sign-up forms and found deposits made through May 1, 2017, exceeded the forms by \$4,227 (46 percent) because the Executive Director threw away the 2015 sign-up forms. Further, four of the 241 confirmation letters sent to participating vendors of which we received 120 responses disagreed with the Association's records. Three vendors stated they paid a total of \$115 cash for various events. However, the Association's records indicate the events were free for those vendors. One vendor explained that she paid twice for the same space, but never received a refund for the \$25 overpayment. Because of the inadequate records to support these receipts, we have little assurance that all vendor sign-up fees were applied consistently and appropriately deposited; including cash for various events totaling \$115 that we could not account for.

Sponsorships and/or Donations – The Association annually solicits donations from local businesses with a letter to sponsor various BID special events. The Executive Director said donations are recorded and deposited when received, but a receipt or thank you for the donation is not returned to the donor. The Association's checking account statements show donations of \$7,700 in 2015-16, \$7,700 in 2016-17 and \$500 from April 1 through May 1, 2017. While the Plan refers to the Association soliciting donations, it does not provide guidance as to

the use of these donations to further the BID's programs. As stated previously, the Association did not provide the Council with an annual work plan that could have included anticipated donations. Because of the lack of supporting documentation, there is little to no assurance that all donations were properly recorded, deposited or utilized to benefit the BID programs outlined in the Plan.

City Officials Did Not Properly Monitor the Association's Use of BID Funds

City officials allowed the Association to use BID funds at its own discretion without adequate oversight. The Plan did not establish specific procedures for the disbursement of BID funds to, or by, the Association. In June of each fiscal year, the Chamberlain turned over the majority of the BID property tax assessments collected by her office to the Association and the remainder in the fall.

For the period April 1, 2015 through May 1, 2017, the Chamberlain turned over BID property tax assessments totaling \$246,000 without a contract for services with the Association. The Executive Director expended these funds and other income the Association collected as she deemed necessary to carry out the services described in the Plan and operate the BID. Neither the Council, nor the Association Board audited these expenditures.

The Chamberlain did not maintain detailed accounting records to adequately account for BID revenues or the use of BID funds because City officials' position is that the Association was responsible for doing so. Although the Association maintained incomplete accounting records, the Chamberlain is responsible for ensuring the City's financial records properly reflected BID activity when no contract exists with the Association for services. The Association did not provide the Council with annual financial statements, interim financial reports or detailed cash disbursement reports to demonstrate exactly how BID funds were used.

The Executive Director disbursed \$315,916 for the period April 1, 2015 through May 1, 2017. The Executive Director was paid \$108,445 (salary \$96,992, benefits \$9,634 and a mileage reimbursement \$1,819) during the period, but we were unable to verify the accuracy of the salary or mileage reimbursement paid because she did not have an employment contract.

We reviewed all 810 non-payroll disbursements made by the Executive Director totaling \$215,122 for adequate support. During our initial review, we found supporting documentation in the Association's records for 391 disbursements (48 percent). After providing the Executive Director with a list of unsupported disbursements, she provided additional supporting documentation for 130 more disbursements after reviewing her emails and contacting vendors. Therefore, 289 of the 810 disbursements (36 percent) remained unsupported.

We determined that 485 disbursements (60 percent) totaling \$168,953 appeared to be for legitimate BID purposes. Due to a lack of supporting documentation, we were unable to determine the appropriateness of 187 disbursements totaling \$21,214 and we question the appropriateness of 138 disbursements totaling \$24,955 based on the BID objectives outlined in the Plan as shown in Figure 1.

Figure 1: Questionable Disbursements

Description	Transactions	Amount
Donation	33	\$10,105
Gift/Giveaway	35	\$6,437
Food	57	\$4,944
Misc.	13	\$3,469
Total	138	\$24,955

The questionable disbursements include gift cards and/or goods given as gifts to area residents shopping in the BID by the City Police Department during the winter holidays and to City employees for assistance with holiday displays. Additionally, the Executive Director used BID funds to purchase toys and pet supplies for giveaways during the winter holidays and food for meetings and events. We also found a debit card payment to a local nail salon that the Executive Director said “was a social media giveaway.” However, the nail salon was unable to confirm this was a giveaway redemption. Because the Association did not maintain a log of recipients for any giveaways, they are not verifiable and could constitute inappropriate gifts of public funds.

The Executive Director also disbursed 35 checks totaling \$1,150 for Hornell Partners for Growth (HPG) Dollars certificates, which were Association blank checks in various dollar amounts. HPG Dollars certificates were purchased by area businesses to be used by their employees at BID businesses. The program ended in July 2016. Because the Executive Director did not retain any record of the issued certificates, we were only able to verify three certificates totaling \$100 were redeemed at BID businesses.

Without adequate support and oversight to verify that disbursements are proper, the Association used BID funds for questionable purposes.

In lieu of lump sum payments, the Association could submit claim vouchers to the City requesting reimbursements for services consistent with the Plan or goods purchased on behalf of the BID. These vouchers would be subject to the City’s disbursement procedures including a claims audit thereby providing City officials with an opportunity to ensure funds are used appropriately.

This lack of oversight placed BID funds at risk of mismanagement and compromises the transparency of BID operations.

What Do We Recommend?

The Council should:

1. Contract with the Association for services to be provided for the BID in exchange for lump sum payments. The written agreement should include detailed objectives based on the Plan, performance measures to annually evaluate the services rendered and a fee for service.
2. Ensure the Association prepares the annual work plan and budget outlining proposed activities within the BID.
3. Update the Plan's geographical area boundaries of the BID, as needed to reflect growth in the area.
4. Address the appropriateness of charging a member fee for non-BID properties with legal counsel or discontinue the practice.
5. Review and approve all BID disbursements prior to payment, unless a contract for services is entered into with the Association.

The Chamberlain should:

6. Retain the BID's property tax assessments and disburse the funds in accordance with the general procedures for payments of City expenditures.
7. Ensure all BID receipts are collected and recorded accurately and timely in the City's accounting records and promptly deposited intact. Also, ensure manual receipts are issued for all receipts and all supporting documentation is retained.

Appendix A: Response From City Officials



CITY OF HORNELL

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JOHN J. BUCKLEY, MAYOR



January 31, 2022

Edward V. Grant Jr., Chief Examiner
The Powers Building
16 West Main Street, Suite 522
Rochester, NY 14614-1608

RE: City of Hornell Response to Comptroller's audit of Business Improvement District 2018M-38

Public trust should always be held in the highest regard and should never be betrayed. We appreciate the work and efforts of the Comptroller's office in regards to the BID audit which was performed in 2017 and covered the period of time between April 1, 2015 and October 1, 2017. The audit and ensuing investigation shined a light on and exposed the criminal activity of the former executive director as well as a severe lack of oversight by the District Management Association (DMA) in many areas.

We agree with many of your findings including:

- The former executive director improperly collected \$4,400 at the 2015 July 4th celebration and donated \$2,000 to a local charitable organization which violates gifting laws in New York State.
- \$2,400 in cash remains unaccounted for from the 2015 July 4th celebration.
- That the former executive director did not fairly or evenly apply vendor fees at BID sponsored events and those fees were not properly recorded or deposited resulting in unaccounted monies.
- The former executive director used BID funds to purchase toys, pet supplies, gift cards and/or goods which were used for giveaways to area residents which constitute inappropriate gifts of public funds.

While we agree with the findings in regards to the actions of the former executive director and general lack of oversight, we strongly disagree with the assertion that the City Chamberlain and Common Council are responsible for oversight and operations of the BID. The audit wrongly casts blame on the Chamberlain and the Council for lack of oversight as the BID is and has always been governed by the District Management Association (DMA) and its board of directors. GML section 980-M mandates that the host municipality that has formed a BID also establish a DMA which is responsible for carrying out the activities described in the district plan.

Since the creation of the BID, it has been and remains the responsibility of the DMA and its board of directors to approve the BID's annual budget, approve expenditures, audit bills, plan events throughout the year and direct BID business. To support this, we have included excerpts of an opinion from NYCOM attorney Wade Beltramo.

See Note 1 Page 12

According to the legal opinion, “General Municipal Law Article 19-a envisions and mandates the creation of a not-for-profit controlled by a board of directors with representatives of owners and tenants from within the BID to carry out the purposes of the BID”. This statement reflects how the DMA has operated since the creation of the BID.

The assertion of this audit is that the City officials should approve the annual BID budget, approve expenditures, audit bills, and monitor BID financial operations. In this scenario, the DMA Board of Directors would effectively be a puppet board with no real authority or decision-making power rendering the DMA impotent and obsolete as the Chamberlain and Common Council would be performing all the duties of the Board of Directors. This was not the intent of the District Plan and is not supported by the attached NYCOM opinion which in part states, “requiring the chief fiscal officer to review and approve every expense of the DMA before payment would hamstring the DMA, making it practically impossible for it to carrying out its day-to-day business. Such outcome cannot be the intent of the Legislature which mandated the creation of the DMA”.

See Note 2 Page 12

The NYCOM attorney further states, “Nothing in the BID Law mandates or requires the City to approve the BID’s annual budget, marketing plans, or events. Such a requirement could lead to the untenable situation of the City Council (1) rejecting a budget and activities that were already approved by the DMA which is overseen directly by representatives from the community and (2) rejecting expenditures that were approved pursuant to a previously adopted BID plan, for which an assessment has been imposed and collected.”

Immediately following the completion of the Comptroller’s audit, the Mayor, Chamberlain and chairwoman of the DMA began work to provide appropriate oversight and apply the corrective actions and policies to the BID which are outlined in the City’s Corrective Action Plan.

Sincerely;

John J. Buckley
Mayor

JJB/alp

Appendix B: OSC Comments to City Officials' Response

Note 1

City officials are responsible for managing and controlling the BID's finances and for safeguarding BID resources, while the statutory role of the Association is to carry out such activities as may be prescribed in the Plan. The ultimate responsibility for ensuring BID activities are consistent with the Plan and that the funds of the BID are used appropriately in compliance with the Plan and GML rests with City officials, not the Association.

According to GML Section 980, the expenses and cost of the BID, which is apportioned to benefited real property in accordance with the Plan, are generally a charge upon each benefited parcel of real property within the BID. It is also clear that such BID charges constitute City funds to be held in the custody of, and accounted for, by the Chamberlain. Therefore, funds of the BID may be expended only in accordance with the procedures for spending other City money, including competitive bidding and audit of claims procedures. Accordingly, it remains the view of the State Comptroller's Office that as a general matter, the City, not the Association, should have custody and control of, and directly expend BID funds.

The Association may be the recipient of such BID funds when paid as fair and adequate consideration pursuant to a contract for services between the City and the Association. At a minimum, the contract should describe the services to be provided by the Association and the method of providing compensation therefor.

Alternatively, we also acknowledge that the Plan provides for the Association to annually prepare a "work plan and budget." If the Association were to submit a proposed work plan and budget each year to the City, and the Council voted to accept the work plan and budget, this could be tantamount to a contract for service, with the work plan constituting the agreed upon services and the BID assessment in the budget constituting the City's funding. Although neither GML, nor the Plan, require that the "work plan and budget" be reviewed and approved by City officials, we found that the Association never prepared an annual work plan and budget, nor submitted a proposed work plan and budget to City officials for their review.

Finally, we note that certain edits were made to the final report to help express the concerns discussed above and to address issues raised in the City's response letter.

Note 2

The City's response letter refers to an attachment that supports the response letter. Because the City's response letter provides sufficient details of the opinion, we did not include the attachment in Appendix A.

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 reviewed Council meeting minutes and interviewed City officials and Association officials to gain an understanding of the BID and its relationship with the Association.
- We reviewed the Plan for compliance with GML Section 980-a.
- We traced the parcels listed on the 2017 assessment roll for the BID to the parcels listed in the Plan. For parcels not on the Plan, we determined whether they were located within the boundaries of the BID using the map provided in the Plan. We discussed the exceptions with the Chamberlain and calculated the amount of improperly paid tax assessments between 2013 and 2017.
- We traced the membership fees from the Association's accounting records to the bank deposit compositions for 2015-16 and 2016-17. We then compared the 2015-16 membership fee revenues with the 2016-17 membership fee revenues. We also compared the records to the bank deposit compositions for corresponding payments. We scanned for anomalies such as being billed for one year, or being billed for both years but only one payment was received. We sent confirmation letters to non-BID members with fees in question.
- We traced 810 non-payroll disbursements from the transaction history report to the supporting documentation located in the Association office's files. We provided the Executive Director a list of unsupported disbursements and recorded support information from the Executive Director. We sent 124 confirmation letters to businesses (non-retail) and individuals to verify whether 243 payments were received. We assessed whether expenditures were supported, Board-approved, properly recorded and appropriate.
- We traced the list of vendors for each event to the sign-up form they submitted to the Association (if available), then to the accounting records and the deposit composition for the payment. We sent confirmation letters to all participating vendors.

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 size of the relevant population and the sample selected for examination.

The Council 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 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 Council to make the CAP available for public review in the City Clerk's office.

Appendix D: Resources and Services

Regional Office Directory

www.osc.state.ny.us/files/local-government/pdf/regional-directory.pdf

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

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

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

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

www.osc.state.ny.us/files/local-government/publications/pdf/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

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