



Town of Sheridan

Disbursements

2023M-101 | December 2023

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Report Highlights

Town of Sheridan

Audit Objective

Determine whether Town of Sheridan (Town) claims and payroll-related disbursements were adequately supported, properly approved and for Town purposes.

Key Findings

Claims and payroll-related disbursements were not always adequately supported, properly approved or for Town purposes. The Town Board's (Board's) lack of oversight resulted in the following errors and exceptions occurring without detection:

- Of the 755 claims totaling \$1.2 million reviewed, 225 totaling \$590,622 lacked supporting documentation indicating that they were received and for appropriate Town purposes, 234 totaling \$313,112 were not audited or approved by the Board, 194 totaling \$531,960 lacked supporting documentation and were not audited or approved by the Board, and 50 totaling \$27,124 were not for a Town purpose.
- The Highway Superintendent and a highway employee were paid \$12,858 more than the Board authorized, and the Town Clerk (Clerk) was paid an additional \$12,775 to perform some of the Town Supervisor's (Supervisor's) financial duties and act as a bookkeeper, which is an incompatible position or duty.
- Ten individuals were paid \$372,636 to exclusively conduct non-Town work related to an intermunicipal agreement, and the former Supervisor was paid \$22,500 to supervise these individuals doing the work, all without Board approval.

Key Recommendations

- Ensure all claims and payroll-related disbursements are adequately supported, for Town purposes, and properly reviewed and approved by the Board before payment.
- Properly establish employment and wage rates for all officials and employees.

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

Background

The Town, located in Chautauqua County, is governed by an elected five-member Board, which is composed of the Supervisor and four Councilmembers. The Board is responsible for the general oversight of the Town's operations and finances, including auditing and approving claims prior to payment and establishing salaries and pay rates.

The Supervisor is the chief financial officer and is responsible for the Town's day-to-day management, including maintaining the accounting records under the Board's direction, paying audited claims and certifying payroll. The former Supervisor designated an accounting firm and the Clerk to act as bookkeepers.

The Clerk is responsible for preparing and certifying an abstract of audited claims with an order or warrant directing the Supervisor to pay the claims.

Quick Facts

| | 2021 | 2022 |
|---------------------------|-------------|------------------------|
| Non-payroll Disbursements | \$1,210,239 | \$664,376 ^a |
| Payroll | \$615,055 | \$374,452 ^a |

a As of July 31, 2022

Audit Period

January 1, 2021 – July 25, 2022

We extended our audit period forward to review certain specific payrolls. See Appendix B for additional information.

Claims and Payroll-Related Disbursements

What Is an Effective Claims Audit Process?

An effective claims audit process ensures that every claim against a town is subjected to an independent, thorough and deliberate review to determine that each claim is properly supported by itemized invoices or receipts, the goods and services were actually received, and the claim is for a valid town purpose. The clerk is responsible for compiling claims packets, which include the claims and adequate supporting documentation, for presentation to the board. The supervisor and highway superintendent should ensure that claims are provided to the clerk in a timely manner and include enough detail to allow for a proper claims audit.

The board must audit and approve claims against the town and, by resolution, order the supervisor to pay the claims approved. With certain exceptions, no claim may be paid unless it has been audited and approved by the board. The board may, by resolution, authorize the payment in advance of the audit of claims for utility services (i.e., electric, gas and telephone), postage, freight and express charges. However, all such claims must be presented at the next regular board meeting for audit. Board meeting minutes should reflect what claims have been audited and approved for payment and whether there were claims disallowed, in whole or in part. The board meeting minutes should also indicate the beginning and ending claims numbers approved for payment, and the total amounts approved by fund.

The Board Did Not Properly Audit and Approve Claims

We reviewed 755 claims totaling \$1.2 million and identified the following discrepancies (some claims had more than one exception):

- 225 claims totaling \$590,622 (48 percent) did not have adequate supporting documentation.
- 234 claims totaling \$313,112 (25 percent) were not audited or approved by the Board.
- 194 claims totaling \$531,960 (43 percent) lacked adequate supporting documentation and were not audited or approved by the Board.

Inadequate Support – We determined that 225 claims paid totaling \$590,622 either did not have any documentation attached, were missing one or more invoices to support the total claim, or were paid based on an account statement that lacked detail rather than an itemized invoice or receipt. Highway department purchases accounted for 48 claims totaling \$332,475 (56 percent), and general fund purchases accounted for 142 claims totaling \$224,845 (38 percent) that were inappropriately paid either without itemized statements or without any documentation attached. Examples of highway fund purchases included 13 claims totaling \$227,858 for road materials, one claim for \$45,000 for a vehicle

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and four claims totaling \$26,846 for purchases made at an auction. Examples of the general fund purchases included six claims totaling \$79,538 for engineering services, 20 claims totaling \$48,337 for credit cards and 30 claims totaling \$28,968 for reimbursements to individuals. The remaining 35 claims totaling \$33,303 (6 percent) were from two of the Town's lighting districts and a water district. These purchases included one claim for \$23,196 for a vehicle, 33 claims totaling \$9,944 for utilities and a reimbursement for \$163.

The Clerk told us she was not always provided with supporting documentation for claims and, in those instances, she submitted the claims for approval and payment based on statement balances rather than detailed, itemized receipts. Three Councilmembers told us that a claim rarely lacked sufficient documentation and if one did, they would ask the appropriate department head for more detail on what was being purchased before approving the claim for payment. However, many claims were paid without supporting documentation, and no discussions were documented in the Board meeting minutes regarding documentation to support claims.

When claims are not adequately supported, there is an increased risk that the Town could incur unnecessary costs or pay for goods and services that were not actually received or were not for Town purposes.

Unaudited Claims – The Board did not audit and approve 234 claims totaling \$313,112. The Board was required to audit and approve 144 of these claims totaling \$279,997 prior to payment. These claims included:

- 64 claims totaling \$148,761 for supplies, vehicles and equipment including snowplows, two used trucks and road salt,
- 17 claims totaling \$77,179 for professional services including engineering fees and bookkeeping,
- 10 claims totaling \$27,621 for credit card payments,
- 30 claims totaling \$16,124 for contractual services including the historical society, cleaning services and park maintenance,
- 14 claims totaling \$8,522 for reimbursements including employee mileage and water purchases, and
- Nine claims totaling \$1,790 for training and membership dues.

In addition, while the Board allowed utilities to be paid in advance of audit, the Board did not adopt a resolution authorizing the pre-payment of these items and did not ensure that the claims were added to the next month's abstract, as required. As such, the Board did not approve 90 claims totaling \$33,115 for utilities.

When claims are not adequately supported, there is an increased risk that the Town could incur unnecessary costs or pay for goods and services that were not actually received or were not for Town purposes.

At times, the former Supervisor circumvented the approval process by instructing the Town’s bookkeeping firm to disburse checks for vehicle and auction purchases. The Highway Superintendent told us that he consulted the Board before making purchases at auction; however, after he made the purchases, he did not submit the invoices to the Clerk for inclusion on a claim and abstract. Consequently, the Board did not audit the claims.

Furthermore, the Board resolutions approving claims for payment lacked sufficient detail including documentation of the fund claims were paid from, the claim numbers audited and the dollar amount approved.

Because the Board and officials did not ensure that each claim against the Town was subject to an independent, thorough and deliberate review prior to payment, the risk that inaccurate or improper payments could be made was increased.

Town Officials Paid Claims That Were Not for Town Purposes

Figure 1: Not Town Purposes

| Purchase Type | Instances | Amount |
|----------------|-----------|-----------------|
| Reimbursements | 4 | \$21,820 |
| Cell Phones | 5 | 2,687 |
| Restaurants | 20 | 1,223 |
| Memorial Field | 19 | 747 |
| Other | 2 | 647 |
| Total | 50 | \$27,124 |

Town officials paid 50 claims totaling \$27,124 that were not for a Town purpose (Figure 1).

Reimbursements – The Town made two payments totaling \$13,800 to the previous Highway Superintendent. While the former Supervisor told us that there was Board approval at some point in time for the Town

to reimburse health insurance costs to Highway Superintendents for life if they had been elected to three terms, the Board meeting minutes do not support this statement. Board meeting minutes from 1989 and 2004 state that a retired Highway Superintendent may stay on the Town’s health insurance plan at a capped amount, and that if the Highway Superintendent’s health insurance premiums exceed the cap, the retired Highway Superintendent must reimburse the Town for the difference. However, in this instance, the Town was not providing health insurance to the previous Highway Superintendent on a Town plan; rather, the Town made payments directly to the previous Highway Superintendent with no supporting documentation or explanation behind the amount paid. The Clerk and former Supervisor were unable to explain how they calculated the \$6,900 payment each year or provide documentation that the Board approved this specific arrangement.

The Town made two payments totaling \$8,020 to the current Highway Superintendent. One payment totaling \$7,940 was for reimbursement of health insurance premium costs; support for this payment included his spouse’s pay stub documenting the health insurance premium paid with a handwritten note adding

the deductible to the amount to be reimbursed. The former Supervisor told us that the Town paid the Highway Superintendent this reimbursement in lieu of the Town providing health insurance, and that he was not sure whether there was an agreement for this arrangement or how long it had been going on. The Clerk and former Supervisor were unable to provide documentation of an agreement or Board approval of this arrangement.

The other payment totaling \$80 was reimbursement for lunch the Highway Superintendent purchased for new employees on the first day they began working for the Town. The Town does not have a policy governing meals or explaining circumstances when it would be permissible to reimburse individuals for purchasing meals.

Cell Phones – The Town made five payments, totaling \$2,687, for cell phone service for two Councilmembers, the Town Attorney and the Clerk. According to the Board-adopted cell phone policy, Town officials and employees could obtain a cell phone through the Town, when approved by the Supervisor, to enhance his or her communications productivity serving the community, enhance personal safety on the job and to provide communications during an emergency. With the exception of the Supervisor, Superintendent and Code Enforcement Officer, the policy requires other officers or employees who are issued a cell phone to reimburse the Town, through a payroll deduction, or in the case of the Town Attorney, a monthly payment to the Town by check for the cell phone and the cell phone plan. The former Supervisor told us that the Clerk was to bill for cell phone plan charges and that he reviewed the ledgers, and to his knowledge, no one was in arrears. However, we determined that there were no such ledgers and the Councilmembers, Town Attorney and Clerk did not reimburse the Town for the cell phone plan charges. One Councilmember, who was issued a cell phone through the Town, stated that once he received a bill from the Town, he would pay it. Another Councilmember told us that she thought her bill was being paid through payroll deduction. We determined, however, that no payroll deduction had occurred. Paying for cell phone service without obtaining reimbursement in accordance with the Town cell phone policy is an improper use of Town funds.

Restaurants – There were 20 purchases totaling \$1,223 made on the Town credit card at local restaurants. The former Supervisor made 14 of them totaling \$943 in neighboring towns. The former Supervisor stated that most of his credit card purchases were for meals after meetings or with Councilmembers in neighboring towns. However, the former Supervisor made eight of these purchases totaling \$591 on days that he attended North Chautauqua County Water District Board meetings as a member of the North Chautauqua County Water District Board. The former Supervisor told us that he attended the meeting on behalf of the Town and, therefore, thought purchasing the meal with Town funds would be acceptable. However, the Supervisor was attending the meetings as a County official, not a Town official. The Highway Superintendent or Clerk made the remaining

six purchases totaling \$280 for Town employees' lunches at the Town or at restaurants in neighboring towns. The Town does not have a policy governing meals or explaining circumstances when it would be permissible to use Town funds to pay for such meals.

Memorial Field – The Town made 19 payments totaling \$747 for electricity at Memorial Field, which is owned and operated by an outside organization. While the Town has an agreement with the organization to pay for electric usage from June 26 through August 4, when the youth recreation program was in session, the Town paid the electric bill on auto-pay every month. Furthermore, the Town did not hold youth recreation during our audit period; therefore, the Town should not have paid any of the electric bills. Payments for which there is no contractual or legal basis are a gift of public funds and are prohibited.

Other – There were also two purchases totaling \$647; one payment of \$515 was an invoice for 2022 Highway Superintendent association dues that was addressed to a neighboring town and the other payment of \$132 was for chicken barbeque tickets from a local fire department. While the Highway Superintendent stated the cost of the annual association dues is supposed to be split between the two towns because he is the highway superintendent in both towns, there is no written agreement for this arrangement and no documentation of reimbursement from the neighboring town. Furthermore, the Town paid the 2021 Highway Superintendent association dues; the invoice for 2021 dues was addressed to the Town.

As for the purchase of the chicken barbeque tickets, the Clerk stated that the Town purchased the chicken barbeque tickets as a thank you for the speakers and readers at the Memorial Day parade; however, there was no documentation of approval for this purchase.

In addition, 55 claims paid totaling \$78,998 were related to an intermunicipal agreement and should have been reimbursed to the Town because they were not Town expenditures. These issues were addressed in a companion report titled *Town of Sheridan Shared Services Costs (2023M-74)*.

Due to inadequate oversight and an inadequate claims audit process, the Town paid a significant amount for claims that were not for Town purposes.

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How Should Town Officials Oversee Payroll-Related Disbursements?

A board is responsible for establishing pay rates or compensation for all town employees and officers. All pay rates and compensation should be documented in written employment contracts, collective bargaining agreements or board resolutions and policies, and should include employees' terms of employment, job descriptions and responsibilities, work hours and compensation schedules. This written documentation communicates a board's intent to employees and to

staff who are responsible for administering and processing payroll. The supervisor is responsible for certifying each payroll to ensure employees are paid the authorized pay rates to which they are entitled.

The supervisor is generally responsible for a town's day-to-day financial activities including overseeing payroll. If the supervisor appoints a bookkeeper to perform some or all of their payroll duties, the supervisor is responsible for ensuring that no issues of incompatibility exist regarding their choice of bookkeeper. In addition, the supervisor is responsible for delegating work to be performed, providing adequate oversight over the individuals performing their financial duties, and reviewing the bookkeeper's work to ensure their financial duties are performed correctly and to detect and correct errors. The separation of duties between the supervisor – or appointed bookkeeper – and the clerk is intended to provide checks and balances over the powers and duties of these positions and is important for internal control purposes.

Payroll-Related Disbursements Were Not Adequately Supported or Properly Approved

Payroll-related disbursements made to Town employees and elected officials during the period January 2021 through October 2022 were not always adequately supported or approved by the Board. The Highway Superintendent and a highway employee were compensated \$12,858 more than was approved by the Board. Furthermore, the Clerk was compensated \$12,775 as the Bookkeeper to the Supervisor (bookkeeper). However, the New York State Attorney General's Office has expressed the view that the office of the Clerk is incompatible with the Supervisor's bookkeeper position.¹ The Town made all of these payments without proper Board approval by Board resolution, budget salary notices or written agreements.

Highway Superintendent – The Highway Superintendent was paid \$5,633 more than approved as of October 30, 2022. All four Councilmembers, the former Supervisor and the Highway Superintendent stated that the Highway Superintendent is also the highway superintendent for a neighboring town and that those duties are carried out concurrently with his responsibilities as the Town's Highway Superintendent. As such, the neighboring town paid the Town a \$1,200 monthly stipend as compensation for highway superintendent services for that town. While all four Councilmembers stated the amount paid to the Highway Superintendent was in the budget, the Councilmembers, neighboring town officials and the Town Attorney were unable to provide a Board-approved, signed, written agreement documenting this arrangement.

The Highway Superintendent was paid \$5,633 more than approved as of October 30, 2022.

¹ See 1986 Opinions of the Attorney General, number. 86-30.

According to the salary notice in the Town's budget, the Highway Superintendent's salary was \$54,012 and \$55,086 for 2021 and 2022, respectively. In addition, the Board-approved budget included a \$14,400 stipend in each of those years for the duties related to the neighboring town. However, the Highway Superintendent was compensated \$71,371 in 2021 and \$61,470² as of October 30, 2022, which exceeds the combined total of the approved salary and the extra stipend by \$2,959 and \$2,674,³ respectively. The former Supervisor and all Board members were unaware of the overpayment or how the errors occurred.

Highway Employee – According to the collective bargaining agreement for highway employees, all newly hired employees are to be paid 80 percent of the contractual rate for a period of 12 months. However, the salary of one newly hired highway employee was increased to the contractual rate after just three months working for the Town, without Board approval. As a result, the highway employee was paid \$7,225 more than was approved by the Board. While the Highway Superintendent, the former Supervisor and one Councilmember stated that the Board and Highway Superintendent discussed waiving the probationary period for this employee, they were unable to provide documentation of Board approval. Furthermore, the collective bargaining agreement does not discuss an allowance to increase wages prior to working in the position for a period of 12 months.

Incompatible Duties – The Clerk was paid \$12,775 for the title of bookkeeper as of October 30, 2022; however, the Board did not properly approve the Clerk's appointment as bookkeeper, and the duties of Clerk and bookkeeper are incompatible. While the January 2021 and January 2022 Board meeting minutes indicate that the Board reviewed and adopted a resolution to accept the Town organizational information, the minutes do not indicate the compensation to be paid to the Clerk for serving as the Supervisor's bookkeeper. The Clerk was unaware which of her duties were Clerk duties and which were bookkeeper duties. For example, the Clerk told us that her bookkeeper duties included compiling new employee information, reporting employees' hours worked and rates of pay to the Town's bookkeeping firm, compiling and presenting claim vouchers to the Board, certifying the abstract and sending the abstract to the Town's bookkeeping firm for preparation and disbursement of checks. However, compiling claim vouchers, presenting claims to the Board and certifying the abstract are Clerk duties, not bookkeeper duties.

The former Supervisor and all Board members told us that previous Clerks were also appointed as bookkeepers and they were unaware that the duties of these positions were incompatible. The separation of duties between the Supervisor and Clerk is intended to provide checks and balances over the powers and

2 The Highway Superintendent is projected to earn a total of \$72,729 in 2022, which would exceed the approved salary and the extra stipend by \$3,243.

3 As of October 30, 2022, the Highway Superintendent should have been paid \$58,796.

duties of these positions and is important for internal controls. By appointing the Clerk as bookkeeper, controls are weakened because duties are not segregated. Furthermore, because the Supervisor did not review payroll registers, payroll checks, or perform any other type of review, there is an increased risk that mistakes and/or fraudulent activity could occur and go undetected and uncorrected.

Intermunicipal Agreement – The Town also paid \$372,636 for wages, salaries and other payroll-related expenditures for 10 employees who exclusively performed duties related to an intermunicipal agreement the Town was party to, without Board involvement or approval. In addition, the former Supervisor was paid monthly stipends of \$1,250 totaling \$22,500 as the supervisor of the 10 employees. Refer to the companion report titled *Town of Sheridan Shared Services Costs (2023M-74)* for further information regarding payroll-related disbursements made relevant to an intermunicipal agreement.

Due to a lack of oversight including a proper review of the payroll, errors occurred without detection and employees were paid incorrect salary and wages without authorization.

What Do We Recommend?

The Board should:

1. Perform a deliberate and thorough audit of all claims and supporting documentation before approving them for payment, and disallow claims that do not have sufficient documentation and/or are not for a valid Town purpose.
2. Pass a resolution specifying what allowable claims, if any, the Board authorizes to be paid prior to Board audit and ensure those claims are added to the subsequent month's abstract for review and approval.
3. Review health insurance reimbursements to the former and current Highway Superintendents and document Board authorization for such employee benefits by resolution or written agreement.
4. Determine the amount owed by the two Councilmembers, Town Attorney and Clerk for the purchase of the cell phone plan, and, if appropriate, request that the Supervisor seek reimbursement from such officials for any outstanding cell phone charges.
5. Consult with the Town Attorney and adopt a meal policy.
6. Seek reimbursement for the electrical costs paid improperly and monitor future electrical bills to avoid additional improper payments.

By appointing the Clerk as bookkeeper, controls are weakened because duties are not segregated. ... [T]here is an increased risk that mistakes and/or fraudulent activity could occur and go undetected and uncorrected.

-
7. Establish, by resolution, the pay rates for all officials and employees.
 8. Consult with the Town Attorney regarding the shared highway superintendent position and adopt a formal, written agreement.
 9. Consult with the Town Attorney to discuss recovery options, if appropriate, from any overpayments or unauthorized payments to current and former employees, officials and outside organizations.
 10. Recover all outstanding reimbursement payments pertaining to the intermunicipal agreement.

The Supervisor should:

11. Properly monitor the individuals performing his financial duties and ensure that the appointment of a bookkeeper does not result in incompatible duties.
12. Ensure payments to any official or employee are not in excess of the amount authorized by the Board.
13. Discontinue paying claims prior to audit and without Board approval unless advanced payment is permissible and has been authorized by Board resolution.

The Clerk should:

14. Ensure all claims are presented to the Board for audit and that claims contain adequate supporting documentation.
15. Enter in the Board meeting minutes what claims have been audited, whether they were allowed or disallowed, the beginning and ending claim numbers approved for payment, and the total amounts approved by fund.
16. Ensure all claims authorized to be paid prior to audit are added to the next month's abstract and presented to the Board for audit and approval.

The Highway Superintendent should:

17. Ensure invoices and supporting documentation for all purchases are submitted to the Clerk for inclusion on a claim and abstract, as required.

Appendix A: Response From Town Officials

The following response pertains to this report and a companion report titled *Town of Sheridan Shared Services Costs (2023M-74)*.



TOWN OF SHERIDAN

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Town Council

Thomas Wik Supervisor
Richard Feinen Councilman
Colleen Yerico Councilwoman
Craig Sutton Councilman
Joseph White Councilman

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

We are in receipt of your draft audit report of The State Comptroller's Office Audit of the Town of Sheridan for the period of January 1, 2021 through December 13, 2022. Please note this is a first preliminary response. Town will have more to add as recommendations are implemented.

1. Shared Services – CBI

The Town has and will continue to pursue proper adjustments with the other participating municipalities for rent and employment items.

- Please note the Town no longer is acting as Treasurer for CBI. Duties have been passed on to another municipality.

2. County Land Transfer

Although apparently not reflected in meeting minutes, the Town Board considered the matter carefully and over a period of months. Considerations which weighed in favor of the transfer, found by the board were as follows;

- Only 6.2 acres of 100 acres parcel involved. The land was not in use by the Town, with no plans to do so.
- With the water tank comes water lines to Route 20, which will be useful for fire protection and potential economic development uses requiring water. A water district formation is already being discussed.
- The Town Board thought it important to cooperate with the County and its North County Water District. Town is committed to inter-municipal cooperations and sharing of services in the public interest. The Town Board determined that the transfer was in the long-term best interest.

3. Town Clerk is no longer acting as Bookkeeper. Town has engaged accounting firm to assist Supervisor.

The Town of Sheridan has recently made changes to our policies and procedures to address the key recommendations in the report of examination.

We would like to express our gratitude to the state auditors for the extensive time invested and the thoroughness of their review of the Town records. We greatly benefited from the services provided by the comptroller's office. The help is much appreciated and has enhanced the Town's management of the taxpayer's money.

Sincerely,

Thomas Wik
Town Supervisor
Town of Sheridan



The Town of Sheridan is an Equal Opportunity Provider and Employer
Complaints of discrimination should be sent to:
USDA, Director, Office of Civil Rights, Washington, DC 20250-9410

Appendix B: 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 and reviewed Board meeting minutes and policies to gain an understanding of the processes for the review and approval of disbursements, claims, employment and pay rates.
- We compared all recorded disbursements to bank statements and canceled checks from January 2021 through July 2022 to determine the reliability of the cash disbursements journal.
- From a population of 815 claims totaling approximately \$1.9 million, we used our professional judgment to select a sample of 755 claims totaling approximately \$1.2 million to determine whether claims were audited by the Board, supported with itemized receipts or invoices and were for a Town purpose. We excluded payments for items that generally would not be subject to Board audit including debt, transfers to other funds, union dues, workers' compensation and New York State, and other routine payments such as health insurance for Town employees that we determined to be low risk based on our collective professional judgment.
- We reviewed all employee pay rates to determine whether they were approved by Board resolution, collective bargaining agreement or within the adopted budget. We compared the approved pay rates to payroll registers to determine whether employees were paid the appropriate amount. We extended our audit scope to September 25, 2022 to calculate the total overpayment paid to a highway employee.
- We reviewed and compared the wages and salaries for elected officials for January 2021 through July 2022 to evaluate whether salaries were paid pursuant to salary schedules in the adopted budgets. We extended our audit scope to October 30, 2022 to calculate the total overpayment paid to the Highway Superintendent and Clerk as bookkeeper.

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

Appendix C: Resources and Services

Regional Office Directory

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

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

www.osc.ny.gov/local-government/publications

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

www.osc.ny.gov/local-government/fiscal-monitoring

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

www.osc.ny.gov/local-government/publications

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

www.osc.ny.gov/local-government/resources/planning-resources

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

www.osc.ny.gov/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.ny.gov/local-government/required-reporting

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

www.osc.ny.gov/local-government/publications

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

www.osc.ny.gov/local-government/academy

Contact

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<https://www.osc.ny.gov/local-government>

Local Government and School Accountability Help Line: (866) 321-8503

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