



# **West Webster Fire District**

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## Financial Management

**2023M-23 | July 2023**

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# Report Highlights

## West Webster Fire District

### Audit Objective

Determine whether the West Webster Fire District (District) Board of Fire Commissioners (Board) effectively managed fund balance.

### Key Findings

The Board did not effectively manage fund balance or ensure that the Treasurer provided adequate and accurate financial reports. As a result, the Board was not transparent with taxpayers and levied more taxes than needed to fund operations. We found:

- As of December 31, 2021, recalculated unrestricted fund balance was \$1.8 million, which was unreasonable and sufficient to cover 50 percent of the 2022 appropriations.
- The Board did not adopt realistic budgets. For example, revenues were underestimated by nearly \$1.2 million (11 percent) for 2019 through 2021 and none of the \$150,400 of appropriated fund balance was used.
- The District did not have a written multiyear financial plan and comprehensive capital plan, which inhibited the Board and District officials from effectively managing finances and addressing future operating and capital needs.

### Key Recommendations

- Reduce unrestricted fund balance and use excess funds in a manner more beneficial to taxpayers.
- Adopt realistic budgets and appropriate fund balance only when needed to fund operations.
- Adopt a written fund balance policy and comprehensive written financial and capital plans.

District officials generally agreed with our recommendations and indicated that they initiated corrective action. Appendix B includes our comment on the District's response letter.

### Background

The District provides fire protection services within the Towns of Penfield and Webster in Monroe County.

The elected five-member Board is responsible for the general management and control of financial operations, including adopting annual budgets and establishing financial policies.

The Board-appointed Treasurer serves as the District's chief fiscal officer and is responsible for receiving, maintaining custody of, disbursing and accurately accounting for District funds and preparing periodic financial reports. The Deputy Treasurer assists with these responsibilities.

#### Quick Facts

Fire Stations	3
2023 Appropriations	\$3.5 million
2023 Tax Levy	\$3.3 million
2021 Total Year-end Fund Balance	\$9.2 million
2021 Year-end Reserves	\$2.6 million

### Audit Period

January 1, 2019 – February 2, 2023

# Financial Management

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## How Should a Board Effectively Manage Fund Balance?

To effectively manage fund balance, a board should adopt reasonably estimated and structurally balanced budgets based on historical data or known trends in which recurring revenues finance recurring expenditures. In preparing a budget, a board must estimate the amounts a fire district will spend and receive, the amount of fund balance that will be available at the end of the fiscal year to use towards the next year's budget and the expected real property tax levy. Accurate estimates help ensure that the tax levy is not greater than necessary, and that unrestricted fund balance amounts are reasonable.

When fund balance is appropriated to finance operations, fire district officials are budgeting for a planned operating deficit equal to the amount of the fund balance appropriated. If a fire district experiences an operating surplus, the amount of appropriated fund balance will not be used to finance operations. Sound budgeting and effective financial management practices should help ensure that adopted annual budgets do not routinely appropriate fund balance that will not be needed.

A board is permitted to retain both a reasonable amount of fund balance for cash flow needs or unexpected expenditures and reserves to finance future costs for specific purposes (e.g., capital improvements or equipment). To be transparent, a board should include the funding and use of reserves in the annual budget to give taxpayers the opportunity to know the board's plans for the reserves.

A board is responsible for adopting a written policy that defines the amounts of fund balance, including reserves, the fire district should reasonably maintain. To effectively manage operations, a board must ensure that the treasurer provides adequate and accurate financial reports that properly and accurately reflect the fire district's financial activity. Beginning December 31, 2020, a fire district is required to use the new annual financial report (AUD) reporting requirements, which include reporting certain Length of Service Award Program (LOSAP) activities in the general fund.<sup>1</sup>

Multiyear financial and capital planning enables fire district officials to identify revenue and expenditure trends, establish long-term priorities and goals, consider the impact of near-term budgeting decisions on future fiscal years and assess the merits of alternative approaches (such as using unrestricted fund balance or establishing and using reserves) to finance operations. Any comprehensive, written multiyear financial and capital plan should be periodically reviewed and

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Accurate estimates help ensure that the tax levy is not greater than necessary, and that unrestricted fund balance amounts are reasonable.

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<sup>1</sup> Refer to OSC's bulletin <https://www.osc.state.ny.us/files/local-government/publications/pdf/accounting-and-financial-reporting-for-fiduciary-activities-gasb-84.pdf>.

updated to provide a reliable framework for preparing budgets and ensure that information used to guide decisions is current and accurate.<sup>2</sup>

## The Board Did Not Effectively Manage Fund Balance

The Board did not effectively manage the District’s fund balance. For three consecutive years, the Board adopted unrealistic budgets that consistently generated operating surpluses that increased unrestricted fund balance in 2019 through 2021. The Board underestimated revenues each year; a total of nearly \$1.2 million (11 percent) over the three years (Figure 1). Also, the Board overestimated appropriations by \$228,100 in 2019 and underestimated appropriations in both 2020 and 2021, totaling \$115,849 and \$127,322 respectively.

**Figure 1: Revenue Variances**

	2019	2020	2021	Total
<b>Estimated Revenues</b>	\$2,990,695	\$3,102,484	\$3,180,495	\$9,273,674
<b>Actual Revenues</b>	\$3,080,305	\$3,410,447	\$3,957,812	\$10,448,564
<b>Underestimated Revenues</b>	\$89,610	\$307,963	\$777,317	\$1,174,890
<b>Percentage Underestimated</b>	3%	9%	20%	11%

The Board appropriated fund balance each year, but did not budget for any revenues other than the real property tax levy in 2019 through 2022, and minimal \$3,000 interest in 2019. Non-budgeted revenues excluding LOSAP-related revenues (revenue from sale of equipment, refunds of expenditures, interest and other miscellaneous revenues) totaled \$612,885, accounting for 50 percent of the revenue variance over the four years.

The Treasurer told us that the Board and District officials did not budget for the sale of equipment because the amount is difficult to predict. She also told us that they do not budget for interest because the amounts are small. However, the District had significant interest over the three-year period, mainly due to restricted LOSAP interest and earnings. The Treasurer told us that they overlooked the other revenues and did not provide a specific reason why they were not included in the budget. For example, the District annually received workers’ compensation insurance refunds of more than \$40,000 (11 percent of the total revenue variance) that should have been included in the adopted budgets.

The Board and District officials consistently overestimated contractual appropriations, totaling \$462,101 (31 percent), and LOSAP, totaling \$500,911 (72 percent). The Treasurer told us that the variance in contractual appropriations was

<sup>2</sup> Refer to OSC’s publications titled *Multiyear Financial Planning* (<https://www.osc.state.ny.us/files/local-government/publications/pdf/multiyear.pdf>) and *Multiyear Capital Planning* ([https://www.osc.state.ny.us/files/local-government/publications/pdf/capital\\_planning.pdf](https://www.osc.state.ny.us/files/local-government/publications/pdf/capital_planning.pdf)).

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partly due to conservative estimates and did not provide explanations for the other variances. However, District officials should develop budgets with reasonable estimates based on historical data or known trends. These variances were generally offset by those for equipment, which was underestimated by more than \$1.4 million (70 percent) over the three years. This occurred because the Board and District officials did not include appropriations in the budget for large capital expenditures, such as vehicle and truck purchases, that were funded with reserve funds. This is not a transparent budgeting practice and significantly affected the District's operating results. Had District officials not made these infrequent large unbudgeted purchases, the operating surpluses would have been greater and further increased fund balance. District officials should budget for all planned expenditures, and their funding sources, as part of the annual budgets.

We reviewed preliminary 2022 revenues and expenditures through December 28, 2022 and found that the Board underestimated revenues and overestimated appropriations. A significant portion (65 percent) of the appropriation variance was from personal services. The Treasurer told us that this was due to the Board deciding to discontinue previously provided ambulance services in December 2021, after budget adoption. Based on preliminary operating results, the District is likely to generate another operating surplus which will increase fund balance.

We also reviewed the 2023 budget compared to prior year budgets and actual results. The Board budgeted \$3,500 for interest and earnings and \$3,749 for miscellaneous revenues in addition to the tax levy, but likely underestimated revenues again. The Board reduced total appropriations slightly in the 2023 budget, but despite the expected 2022 variance, total appropriations were much more than the preliminary 2022 actual expenditures. Therefore, based on recent trends the District is likely to generate another operating surplus.

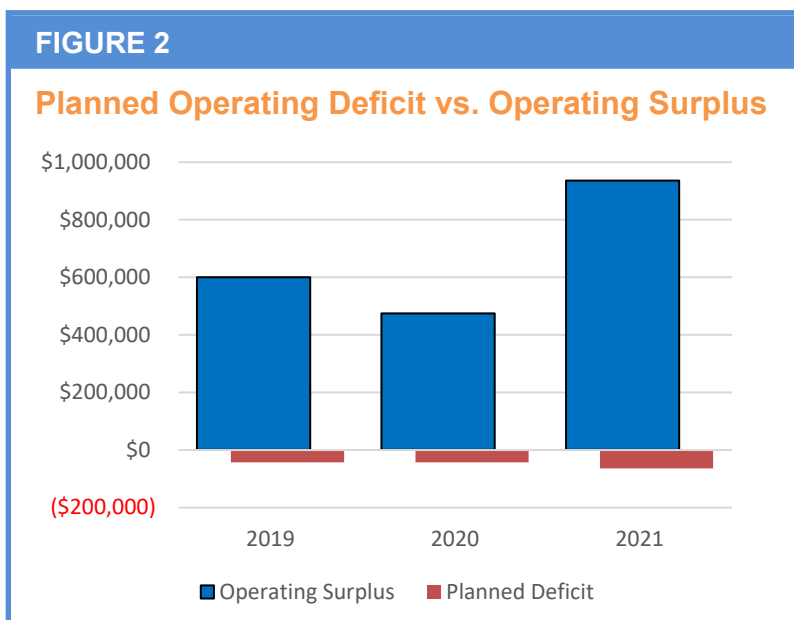
The budget variances generated operating surpluses that increased unrestricted fund balance to a more unreasonable level and allowed the Board to fund reserves more than the amount budgeted.

The Board also funded the equipment reserve a total of almost \$1.7 million: \$1 million as budgeted, \$565,000 from unbudgeted unrestricted fund balance and \$95,402 from unbudgeted proceeds from equipment sales. However, the District also used \$1.4 million from the reserve over this same period. Because the Board did not budget for reserve use or designate which specific reserves would be funded from the total budgeted reserve funding, the Board was not transparent with taxpayers with how it planned to use the reserves or fund expenditures. The Board Chairman and Treasurer told us that they did not budget to use reserves, because reserve use was included in the District's equipment replacement schedule. However, the Board did not adopt the replacement schedule and the Treasurer told us that it was a document that was continually changing. Therefore, it cannot be relied on as a set formalized Board plan to use reserves.

Furthermore, the Board and officials should still budget for the planned use of reserves as part of the annual budget.

At the end of 2021, unrestricted fund balance totaled more than \$1.5 million, 44 percent of 2022 appropriations. Because the Board did not adopt a fund balance policy, no rationale was established for maintaining this level of unrestricted fund balance. Although the Board was developing a fund balance policy in 2022, it did not establish a reasonable amount of unrestricted fund balance to maintain. The Treasurer told us that the District’s financial advisor provided the District with a minimum amount of fund balance to carry over at the end of the year that officials used to determine the amount of unrestricted fund balance to maintain. However, the financial advisor recommended a minimum unrestricted fund balance of \$500,000 as of the end of 2021 and the District had unrestricted fund balance totaling more than \$1.5 million, more than three times the minimum amount recommended.

The Board gave taxpayers the impression it needed to increase real property taxes and appropriate fund balance to close projected budget gaps. District officials appropriated fund balance each year. However, the District realized operating surpluses each year, totaling approximately \$2 million during the three-year period (Figure 2). As a result, the District did not use the \$150,400 of appropriated fund balance to finance operations. The Board also increased the amount appropriated in the 2022 budget to \$225,000 that will again go unused based on preliminary 2022 operating results.



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When adding the appropriated fund balance that was not used, the recalculated unrestricted fund balance for 2019 through 2021, as a percentage of the next year's budget, was between 39 and 50 percent. As of December 31, 2021, recalculated unrestricted fund balance of approximately \$1.8 million was 50 percent of the 2022 budget.

By maintaining an unreasonable, unrestricted fund balance, real property taxes were higher than necessary. Although unrestricted fund balance exceeded a reasonable amount, the Board continued to raise property taxes. The property tax levy increased by nearly 12 percent in 2019 through 2022. While the Board did not increase the tax levy in 2023, the tax levy may still be more than necessary due to the Board and officials' budgetary practices.

### **The Board Did Not Ensure it Received Adequate Financial Reports**

The Board did not ensure that the Treasurer provided adequate and accurate financial reports to enable the Board to properly monitor the District's financial operations and fund balance. For example:

- The Treasurer did not provide revenue budget-to-actual reports. In addition, the budget-to-actual reports for expenditures were misleading because capital project activity was incorrectly recorded in the general fund. While the activity was reported in the capital projects fund in the AUD, the commingled activity impaired the Board's ability to effectively monitor financial operations throughout the year. The Treasurer did not provide a reasonable explanation for not providing revenue reports and told us that the capital project activity was recorded in the general fund before she started as Treasurer.
- The Treasurer did not maintain accurate accounting records, in part because end-of-year accounting entries were required, and the Treasurer did not make them. The Treasurer told us that she did not post the adjusting journal entries because she did not receive adequate training on the financial software.
- The Treasurer did not properly record or report a mandatory debt reserve of more than \$80,000 in 2021. The Treasurer told us that she was not aware that the District was required to reserve residual debt proceeds from the capital project for related debt service and record it in the debt service fund instead of the general fund.

The record inaccuracies contributed to inaccurate monthly financial reports. The Board received accurate cash balance information because the Treasurer provided the Board with monthly financial reports of bank account balances that were prepared separately from the financial records. Overall, the AUDs were generally more accurate than the District's financial records and provided the Board with the necessary information to review fund balance as of the end of



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the year. However, the Board's ability to effectively monitor the District's financial operations throughout the year, and effectively manage fund balance, was hampered because the monthly reports provided to the Board were not adequate.

### **The Board and District Officials Did Not Have a Written Multiyear Financial Plan and Comprehensive Capital Plan**

The Board and District officials did not have a written multiyear financial plan and comprehensive capital plan. The Treasurer provided an equipment replacement schedule as the District's capital plan. The equipment replacement schedule projected the costs of significant District equipment from 2020 through 2041 and the effect of equipment purchases on the equipment reserve. However, this was not a comprehensive capital plan, because it did not address capital needs other than equipment. District officials did not have written multiyear plans for the funding and use of the District's other reserves. As a result, the District did not have a documented rationale to support the balance (\$100,000 as of December 31, 2021) in the repair reserve. While the District's explanations, such as a needed Station 2 roof repair, were reasonable, without formally evaluating the repair reserve and documenting future needs the Board and District officials cannot provide assurance that the funding of the reserve is reasonable, or will be sufficient for future needs.

District officials did not provide an explanation for why they did not develop a written multiyear financial plan or comprehensive capital plan, but the Board Chairman told us that it was difficult to plan for one-time expenditures. However, developing written multiyear financial and comprehensive capital plans would help the Board and District officials assess the short- and long-term effects of budgeting decisions, such as the effect and potential funding options for one-time expenditures.

The lack of written multiyear financial and capital plans inhibits the Board and District officials from effectively managing finances and addressing future operating and capital needs. As the District moves forward, well-designed written plans can assist the Board and District officials in making informed decisions in a timely manner about operations and help them effectively manage fund balance in the best interest of taxpayers. Such plans would be useful to address the large unrestricted fund balance and to maintain a reasonable level of unrestricted fund balance at the end of the year.

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## What Do We Recommend?

The Board should:

1. Adopt realistic budgets that include reasonable estimates for revenues, appropriations and the amount of fund balance that will be used to fund operations.
2. Establish a written policy defining the amounts of fund balance, including reserve funds, that the District should reasonably maintain.
3. Transparently budget for the funding and use of specific reserve funds.
4. Discontinue the practice of appropriating fund balance that is not needed or used to fund operations.
5. Develop a plan to reduce the amount of unrestricted fund balance in a manner that benefits District taxpayers. The funds can be used as a financing source for:
  - Funding one-time expenditures,
  - Funding needed reserves,
  - Paying off debt, and
  - Reducing property taxes.
6. Ensure the Treasurer maintains accurate financial records and reports and provides adequate monthly financial reports.
7. Ensure the residual debt proceeds are used to pay the related outstanding debt.
8. Develop and periodically update comprehensive written multiyear financial and capital plans to be used in conjunction with the annual budget process.

The Treasurer should:

9. Maintain accurate accounting records and financial reports including properly recording the mandatory debt reserve and end-of-year adjusting entries.
10. Maintain and record capital project activity in the capital projects fund.
11. Attend municipal accounting training, which is available through OSC and can be accessed on our website at: <https://www.osc.state.ny.us/local-government/academy>.

# Appendix A: Response From District Officials

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## WEST WEBSTER FIRE DISTRICT

1051 GRAVEL ROAD  
WEBSTER, NEW YORK 14580

June 15, 2023

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

Dear Mr. Grant:

The West Webster Fire District is in receipt of the preliminary draft of your office's audit of the District's financial condition for the period January 1, 2019 through February 2, 2023. The Board agrees with the facts of the report, however, disagrees that the oversight of fund balance was inadequate. The audited period was a unique timeframe for the District, as the height of the COVID-19 pandemic occurred during this period and the District also had a few unique unsettled questions which the Board felt warranted more financial flexibility.

Specifically, the Board would like to point out the following:

- 1) As mentioned above, the majority of the audit period occurred during the height of the COVID-19 pandemic. As for many municipalities, this came with a great degree of uncertainty in the budgeting process and ultimately led to some unusually high surpluses due to reduced operations.
- 2) During this same time period, the District received a possible grant to put in a fire boat dock on Irondequoit Bay. This grant would have had a local share match component and the District was also looking to purchase land on which they could place the dock and possibly some storage buildings. The Board anticipated this potential land purchase could be a fairly significant cost due to rising property values and felt it was best to leave some of the surplus funds available for this purpose should an opportunity arise for land purchase.
- 3) The District consistently allocates annual surplus funds generated from strong budgetary controls and limits on spending to the equipment and building capital reserves to reduce bonding needs. Immediately prior to this audit period, the District was able to apply almost \$2M in cash to the Station #1 Renovation project. Had the District not had these funds available, the local taxpayers would be paying approximately \$700,000 in additional interest expense on the bond for this project. The District has also been able to create a long-range equipment replacement plan that has allowed it to traditionally purchase all fire trucks in cash, again saving the local taxpayers in cost of issuance fees and interest expense over the life of these vehicles.
- 4) The Board would also like to point out that prior to the time period which the uncertain items listed above occurred, the District was consistently maintaining an unappropriated fund balance below the recommended \$500,000 level mentioned in the report. It is the Board's intention to appropriately fund reserves and other one-time expenditure needs in the near future to return back to consistently maintaining a fund balance near the recommended level.

See Note 1 Page 12
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The Board does acknowledge and appreciate the recommendations provided in the audit. The Board has given careful consideration to the points in the report and has taken corrective actions or made plans for future corrective actions as listed below. The Board feels these changes will further strengthen an already strong financial management process in place at the District. This will allow the District to continue its primary function as an essential service provider and protector of the community while also being good stewards of taxpayers funds.

1. Adopt realistic budgets that include reasonable estimates for revenues, appropriations and the amount of fund balance that will be used to fund operations.

Corrective Action: The Board acknowledges this recommendation and will review its budgetary practices with their financial advisor to continue to ensure strong budgetary controls remain in place.

2. Establish a written policy defining the amounts of fund balance, including reserve funds, that the District should reasonably maintain.

Corrective Action: The Board acknowledges this recommendation and will review fund balance levels and will look to set reasonable goals to maintain, whether formal or informal.

3. Transparently budget for the funding and use of specific reserve funds.

Corrective Action: The Board will review with their financial advisor to ensure that reserve fund purchases are included in future budgets for transparency.

4. Discontinue the practice of appropriating fund balance that is not needed or used to fund operations.

Corrective Action: The Board will review the use of appropriated fund balance in future budgets and determine the necessity of fund balance use to fund annual operations.

5. Develop a plan to reduce the amount of unrestricted fund balance in a manner that benefits District taxpayers. The funds can be used as a financing source for:

- Funding one-time expenditures,
- Funding needed reserves,
- Paying off debt, and
- Reducing property taxes.

Corrective Action: The Board was already informally utilizing this practice in setting funds aside for the possible land purchase as mentioned above. The Board will continue to evaluate the best uses of any surplus funds generated with their financial advisor to make decisions that are in the best financial interest of the District taxpayers, including continuing to fund the equipment reserve at a level which allows for cash purchases of fire trucks.

6. Ensure the Treasurer maintains accurate financial records and reports and provides adequate monthly financial reports.

Corrective Action: The financial monthly records and reports have been updated based on recommendations to clearly report any capital projects and include a specific revenue report for better transparency and accountability.

7. Ensure the residual debt proceeds are used to pay the related outstanding debt.

Corrective Action: The Board acknowledges this recommendation and will work with their auditor and financial advisor to ensure the proceeds are applied to outstanding debt in future budgets and properly restricted until they are used.

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8. Develop and periodically update comprehensive written multiyear financial and capital plans to be used in conjunction with the annual budget process.

Corrective Action: The District already currently has a long-range plan for apparatus and firefighting operations related equipment that is updated annually as part of the budget process. The Board will review with their financial advisor the possibility of developing a more comprehensive multiyear financial plan for all firefighting operations in future budget years.

The Treasurer should:

9. Maintain accurate accounting records and financial reports including properly recording the mandatory debt reserve and end of the year adjusting entries.

Corrective Action: These recommendations will be implemented.

10. Maintain and record capital project activity in the capital projects fund.

Corrective Action: Future capital projects will be recorded separately in a capital projects fund as recommended.

11. Attend municipal accounting training, which is available through OSC and can be accessed on our website at: <https://www.osc.state.ny.us/local-government/academy>

Corrective Action: The Board supports this recommendation and will encourage all relevant members to pursue the appropriate training needed to continue to further improve their base knowledge levels.

We thank the State Comptroller's Office for their review and recommendations and for this opportunity to provide additional clarity and context on the District's operations.

Sincerely,

Mark Dobner, Chairman  
Board of Fire Commissioners  
West Webster Fire District

## Appendix B: OSC Comment on the District's Response

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### Note 1

Developing written multiyear financial and capital plans, and updating them periodically as information changes, would help the Board and District officials assess the short- and long-term effects of unique financial activities (such as the boat launch land acquisition mentioned in the District's response) and provide greater transparency to the public.

In addition, the District's historical budgeting practices contributed to the current accumulation of unrestricted fund balance. The District reported unrestricted fund balance of more than \$700,000 since 2016.

## Appendix C: Audit Methodology and Standards

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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 Board members and other District officials and reviewed Board meeting minutes and resolutions, written budgeting procedures and budget preparation documents to gain an understanding of the District's financial management (including monitoring fund balance and reserves) and budgeting practices.
- We compared the District's AUDs to the accounting records and financial statements to determine whether the AUDs contained inaccuracies.
- We reviewed financial records to determine whether the District had operating surpluses or deficits and compared the operating results to the appropriated fund balance to determine whether appropriated fund balance was used as budgeted.
- We reviewed the adopted budgets from 2019 through 2021 to determine whether they were reasonably and structurally balanced by comparing adopted budgets with actual results of operations and analyzing significant revenue and expenditure budget-to-actual variances. We reviewed the 2022 adopted budget and compared it to preliminary results, as of December 28, 2022, to determine whether results were consistent with prior year results. We also reviewed the 2023 adopted budget to determine whether estimates were consistent with prior year estimates.
- We analyzed fund balance as of the end of the fiscal year for the general fund and calculated unrestricted fund balance as a percentage of the next year's appropriations to determine whether the District had reasonable unrestricted fund balance. We evaluated any factors contributing to changes in fund balance, including real property tax levy increases.
- We recalculated unrestricted fund balance by adding the unused appropriated fund balance and compared the amount as a percentage of the next year's appropriations.
- We reviewed monthly Treasurer reports provided to the Board to determine whether the reports provided were adequate and accurate.
- We reviewed the District's equipment replacement schedule and discussed multiyear financial and capital plans with officials.

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.

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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. Pursuant to Section 181-b of New York State Town Law, a written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and forwarded to our office within 90 days. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. 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.



## Appendix D: Resources and Services

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### **Regional Office Directory**

[www.osc.state.ny.us/files/local-government/pdf/regional-directory.pdf](http://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](http://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](http://www.osc.state.ny.us/local-government/fiscal-monitoring)

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[www.osc.state.ny.us/local-government/publications](http://www.osc.state.ny.us/local-government/publications)

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## Contact

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