



Village of Hunter

Financial Operations

2023M-164 | April 2024

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Report Highlights

Village of Hunter

Audit Objective

Determine whether the Village of Hunter (Village) Board of Trustees (Board) and Clerk-Treasurer properly managed Village financial operations.

Key Findings

The Board and Clerk-Treasurer did not properly manage Village financial operations. The Board did not provide oversight and the Clerk-Treasurer did not perform all required duties.

The Board did not:

- Ensure Board actions were captured in the Village record and transparent to the public,
- Establish controls to address the lack of segregation of the Clerk-Treasurer's duties,
- Provide oversight of the Clerk-Treasurer's payroll, or
- Perform required annual audits of the Clerk-Treasurer's reports and records.

The Clerk-Treasurer did not:

- Prepare or maintain Board meeting minutes,
- Maintain supporting documentation for deposits,
- Prepare abstracts for payment of claims,
- Make timely deposits, or
- File annual financial reports with the Office of the State Comptroller.

The Clerk-Treasurer also was paid \$34,988 without support or approval over a two-year period for overtime (\$32,462) and unused leave time (\$2,526). The lack of oversight and disorganization at the Village office could allow for funds to be misappropriated without detection or correction.

Key Recommendations

- The Board should provide oversight of financial operations.
- The Clerk-Treasurer should perform duties as required of a Village Clerk-Treasurer.

Village officials generally agreed with our findings and indicated they plan to initiate corrective action.

Audit Period

June 1, 2021 – May 31, 2023

Background

The Village, located in the Town of Hunter in Greene County (County), is governed by an elected Board composed of a Mayor and two Trustees.

The Mayor is the chief executive officer responsible for the Village's day-to-day management under the Board's direction, including supervising the Clerk-Treasurer's duties. During the audit period, the current Mayor held office from June 2021 through April 2022 and again beginning in April 2023, and the former Mayor was in office July 2022 through March 2023. See Appendix A for a timeline of employee turnover.

The Board-appointed Clerk-Treasurer is the Village's chief fiscal officer, records officer and custodian of all funds. The Clerk-Treasurer is responsible for receiving and disbursing money, maintaining accounting records, and preparing monthly and annual financial reports.

Quick Facts

Population	429
2022-23 Budgets	
General Fund	\$978,379
Water Rents	\$472,717
Sewer Rents	\$868,264
2022 Payroll Paid	
Employees and Officials	12
Gross Payroll	\$260,243

Financial Operations

How Do Officials Properly Manage Village Financial Operations?

Local governments exist to provide necessary services to constituents. A board acts to generally establish and oversee the framework within which the local government operates. Its actions are captured in the village record through meeting minutes taken at all open board meetings. New York State Public Officers Law Section 106 requires that meeting minutes be available to the public and posted to the village's website within two weeks from the date of the meeting (and executive session actions within one week). Minutes should be written to constitute a permanent record that can be viewed by the public and readily accessible to village officials who must refer to or rely upon the minutes to perform their duties. Unabridged video, audio or written transcripts may be used as an aid in compiling minutes and to provide the public with details of the meeting. However, they do not constitute the "official record." New York State Village Law (Village Law) Section 4-402 requires a clerk-treasurer, as the clerk of the board of trustees, to keep a record of the proceedings, resolutions and local laws.

A board is responsible for the overall management of a village's financial operations and safeguarding its resources. This requires establishing internal controls to provide reasonable assurance that cash and other resources are properly safeguarded; transactions are authorized and properly recorded; and financial reports are accurate, reliable and filed in a timely manner. When it is not practical or cost effective to segregate financial duties and one person controls all phases of a transaction, it is especially crucial that a board provide proper oversight and monitoring throughout the year. Furthermore, Village Law Section 4-408 requires a board to annually audit, or cause to be audited, the books, records and documents of its clerk-treasurer, who disburses and collects village funds.

A board is also responsible for establishing employees' pay rates, work hours and any rate changes. Supervisors should sign or initial an employee's time record to evidence their review and approval of hours worked, including overtime hours. A completed, reviewed and approved record of time worked on a timesheet is important for ensuring payroll payment accuracy and for verifying that leave time is properly calculated and charged to leave accruals when appropriate.

Village Law Section 4-408 requires a clerk-treasurer to keep a complete and accurate account of the disbursement and collection of all money using proper accounting procedures. Therefore, all transactions should be recorded accurately and in a timely manner for use in management of village operations and financial decisions.

Disbursements of village money should be supported by adequate documentation and be audited and approved by the board prior to payment. The audit of

claims is often the last line of defense for preventing unauthorized, improper or fraudulent claims from being paid. A proper claims audit is a thorough and deliberate examination to determine that a claim is a legal obligation and a proper charge against a village. Village Law Section 4-402 requires the mayor to sign the abstract (i.e., listing of audited claims) directing the clerk-treasurer to pay the claims approved by the village board. Village board meeting minutes should reflect what claims have been audited and whether they were allowed or disallowed, in whole or in part. The board minutes should also indicate the beginning and ending claims numbers approved for payment and the total amounts approved by fund.

Cash collections should be recorded immediately upon receipt into the cash receipts journal and deposited within 10 days of receipt, as required by Village Law Section 4-408. A clerk-treasurer is also required by New York State General Municipal Law (GML) Section 99-b to issue pre-numbered duplicate receipts when no other satisfactory evidence for audit purposes is available,¹ such as a bill stub or other documentation to support a payment remittance.

A clerk-treasurer is also responsible for providing accurate and timely periodic financial reports to the board and certain outside entities. To help ensure that financial transactions are recorded completely and accurately, a clerk-treasurer should perform monthly bank-to-book reconciliations and resolve any discrepancies in a timely manner. In addition, GML Section 30 requires a clerk-treasurer to annually file the village's financial report, also known as the annual update document (AUD), with the Office of the State Comptroller (OSC) within 60 days after the close of the fiscal year or request an extension which, if granted, would extend the deadline an additional 60 days. The AUD provides the board, OSC, village residents and other interested parties with a transparent tool to monitor and evaluate financial operations.

Almost All Board Actions Were Missing From The Village's Records

At least 24 months of Board meeting minutes should have been in the Village's records for our audit period and transparently posted to the Village's website for public use. However, the Clerk-Treasurer only prepared two months (March and April 2022) of meeting minutes for the audit period. The Clerk-Treasurer told us she did not maintain all Board meeting minutes in the official Village records because she did not have time to transcribe the audio files and post the minutes.

As a result, there is no permanent record of Board actions, approvals or resolutions to ensure oversight of Village finances and operations, and to provide guidance and direction to establish budgets, approve tax levies or develop local laws.

¹ *Local Government Management Guide - The Practice of Internal Controls* (<https://www.osc.ny.gov/files/local-government/publications/pdf/the-practice-of-internal-controls.pdf>)

The Board Did Not Segregate the Clerk-Treasurer’s Duties or Provide Oversight

The Board did not fulfill its fiduciary responsibilities to safeguard Village funds. Basic internal controls were absent to mitigate the risk of unauthorized transactions and errors and/or irregularities occurring and going undetected. The Clerk-Treasurer performed all financial and recordkeeping duties with little to no oversight, including receiving and depositing money (real property taxes and water and sewer fees), writing checks, making bank transfers, processing payroll, and recording transactions in the accounting records. Board members did not review bank statements, canceled checks or payroll information, and no one else periodically compared receipts with deposits or reviewed disbursement activity.

Further, the Board did not conduct the required annual audit of the Clerk-Treasurer’s records. The current Mayor told us the Board has not performed the audit because they thought the Clerk-Treasurer was doing her job. When the Board does not perform its fiscal responsibilities, it cannot determine areas in need of improvement, analyze operations to make informed financial decisions, or recognize the extent of the issues as we identified throughout this audit.

While turnover in both the Mayoral position and trustees of the Board² may have contributed to the lack of oversight of the Clerk-Treasurer’s duties, the disorganization at the Clerk-Treasurer’s office indicates a long-term ongoing problem that should have been identified and investigated (Figure 1).³



2 See Appendix A for Timeline of Employee Turnover.

3 The photo included in Figure 1 was taken by Office of the State Comptroller auditors on April 21, 2023 to show disorganization at the Clerk-Treasurer’s office.

The former Mayor recognized that the Clerk-Treasurer was not adequately fulfilling the requirements of her position and hired a certified public accountant (CPA)⁴ to assist the Clerk-Treasurer with her duties, such as paying bills, reconciling bank accounts and preparing budget-to-actual reports. The CPA began preparing bank reconciliations in July 2022 for fiscal years 2018 through 2023 that contained reconciling items that have been unresolved for multiple years. While the CPA has made some progress in getting the records in order and filing the AUDs for prior years 2018 and 2019, there remains a lack of segregation and oversight of the Clerk-Treasurer's duties that impacts the current efficiency, effectiveness and transparency of Village financial operations.

The Clerk-Treasurer Was Paid Without Support or Approvals

Because of the lack of meeting minutes for our audit period, no one can verify whether the Board approved:

- Pay rates for the trustees, Mayor, Department of Public Works (DPW) laborer and Clerk-Treasurer,
- Changes in the standard work week for the Clerk-Treasurer (payments varied for 35, 37.5 or 40 hours),
- Overtime hours and overtime rates for a salaried position, and
- Unused leave payouts that overrode the Board-adopted policy.

Furthermore, one trustee was paid \$545 per month while the others were paid \$524 per month during our audit period. In addition, the current Mayor was paid \$1,208 per month, while the former Mayor was paid \$597 per month. Additionally, while the increase from \$16/hour to \$18/hour in April 2022 for the DPW laborer was supported, the two additional pay rate increases in April and May 2023, ending at a pay rate of \$25 per hour, were unsupported.

The Clerk-Treasurer was responsible for communicating the pay rates and rate changes for all employees, including her own, to the Village's payroll vendor with no oversight. Further, the Clerk-Treasurer's hours were generally paid without evidence of approval, including the payment of overtime hours and unused leave time. We reviewed the Clerk-Treasurer's payroll records for our two-year audit period. Of the 52 pay periods reviewed:

- There were no timesheets for one pay period, yet the Clerk-Treasurer was paid for 70 hours, totaling \$2,385.
- Neither the current nor former Mayor signed 47 of the 51 available Clerk-Treasurer's timesheets, totaling \$146,373 of \$163,690, to indicate supervisory approval of the hours.

⁴ July 2022 with additional services added in September 2022

-
- Timesheets were incomplete, missing hours ranging from one to four days for three pay periods; however, the Clerk-Treasurer was paid for 80 to 88 hours each pay period, totaling \$8,986.
 - Timesheets were missing, one weekly timesheet of the two-week pay period was missing for two pay periods; however, the Clerk-Treasurer was paid for 84.5 and 90 hours each pay period totaling \$5,937.
 - The Clerk-Treasurer was paid for 70 unused vacation hours, totaling \$2,526, without any documented Board approval or authority; the Village's employee policy does not allow payouts of unused leave time.
 - The Clerk-Treasurer was paid \$32,462 for 934 hours of overtime at a straight hourly rate.

The current Mayor told us the Clerk-Treasurer was a salaried employee, but because of the lack of Village office employees, the Board approved her to be paid for additional hours worked. However, no documentation was available to support this. The current Mayor was unable to provide us with the Board approved annual salary and overtime rate for the Clerk-Treasurer. In addition, the current Mayor told us he signed the Clerk-Treasurer's timesheets, but there was no evidence of this when we reviewed the available documents.

The Clerk-Treasurer Could Not Provide Support for Cash Disbursements

We reviewed 66 disbursements totaling over \$356,000⁵ and determined 52 totaling almost \$298,000 were properly authorized, recorded and supported. However, the Clerk-Treasurer could not find the claims packets to support 14 disbursements (21 percent) totaling \$58,520 to officials and various vendors who advertise sale of products and services, including:

- One for construction (\$34,059),
- Two for water services (\$10,937),
- One for equipment (\$8,224)
- Three for information technology (\$2,186),
- Two for payments to officials (\$1,513),
- One for fuel (\$757),
- Two for telecommunications (\$453), and
- Two for laboratories (\$391).

5 See Appendix C for methodology used.

As a result, we could not verify whether these claims were paid for a valid Village purpose and had proper Board approval.

Fifteen of the 52 disbursements supported by claims packets were also on abstracts, dated between August 2022 and November 2022, prepared by the Clerk-Treasurer or the CPA and signed by the former Mayor. The Clerk-Treasurer told us the Board audit of the claims packets allows payment to be made. While a Board audit of claims is part of the disbursements process, an abstract is an order from the Board directing the payment of claims that is signed by the Mayor, and a copy must be filed in the Village record.

We provided the Clerk-Treasurer with a list of missing claims packets. Between December 5, 2023 and February 5, 2024, about six months later, the Clerk-Treasurer provided the 14 missing claims packets totaling \$58,520. She told us the paperwork provided was found in the office but had been filed incorrectly. Only three of the 14 claims appeared on abstracts signed by the former Mayor, but all were paid for a valid Village purpose and had proper Board approval.

The Clerk-Treasurer Did Not Always Timely Deposit Collections or Issue Receipts

We reviewed cash collections (including tax payments and penalties) totaling approximately \$5.1 million and determined the amount deposited was reasonably close to the expected collections.

We reviewed 489 deposits totaling about \$3.5 million (excluding 21 transfers and nine direct deposits) that the Clerk-Treasurer's office handled to determine whether deposits were made within 10 days and pre-numbered receipts were issued and retained. Of the 489 deposits, 304 totaling about \$2 million were made on time, 135 totaling about \$1.3 million were deposited past the 10 days of receipt (ranging from 11 to 86 days), and the other 50 totaling about \$157,000 did not have deposit tickets or pre-numbered receipts issued to determine the deposit's timeliness. The Clerk-Treasurer told us that she only issued pre-numbered receipts for cash transactions or upon the payee's request.

The Clerk-Treasurer told us she was aware that the deposits were not always made in a timely manner because she was busy doing her job and the jobs of the vacant Deputy Clerk and Deputy Treasurer positions. The current Mayor was unaware that any deposits were late. However, collections should be deposited as soon as possible after receipt to minimize the risk of theft or loss. An improper process of holding cash collections weakens accountability over these collections and can delay recording, securing and depositing them.

The Clerk-Treasurer Did Not Prepare or Provide the Board With Financial Reports

While the current Mayor told us he received monthly budget-to-actual reports, the Clerk-Treasurer could not provide us with any of these reports. The only record provided to the Board before the CPA was hired was a reference to report titles in the March and April 2022 Board minutes.

The CPA began preparing and emailing monthly reports in September 2022. However, due to a growing unclassified deposit amount totaling \$558,552 as of April 30, 2023 in the general fund, sewer fund and water fund reports that needs to be reconciled, the usefulness of the information is in question. The Clerk-Treasurer told us she was aware of the account and that it was growing but did not have access to reconcile where the money should be recorded. Incomplete or unreconciled financial information limits the Board's ability to make informed financial decisions.

The Clerk-Treasurer Did Not File Required AUDs

The Clerk-Treasurer did not file required AUDs with OSC or request extensions for five fiscal years from 2017-18 through 2021-22 (Figure 2), because she did not maintain adequate financial records.

Figure 2: AUD Filing

Fiscal Year	Due Date	Date Filed	Days Late as of Filing Date or December 1, 2023
2017-18	July 30, 2018	October 13, 2022	1,536
2018-19	July 30, 2019	December 19, 2022	1,238
2019-20	July 30, 2020	August 16, 2023	1,112
2020-21	July 30, 2021	Not filed as of December 1, 2023	854
2021-22	July 30, 2022	Not filed as of December 1, 2023	489

The Clerk-Treasurer told us the Village previously contracted out the work to file the AUDs. However, the oldest AUDs were not prepared and filed until 2022, when the former Mayor hired the CPA.

The failure to provide the Board with periodic financial information and file AUDs inhibits the Board, Village residents, OSC and other interested parties from monitoring the Village's operations and financial condition. As such, the Board's ability to make informed decisions and manage Village operations is impaired. Failing to file for consecutive years calls into question the Village's financial standing and the effectiveness of the Village's general management.

The lack of oversight and disorganization at the Village office could allow for funds to be misappropriated without detection or correction. Had the Board taken a more active role in its responsibility for managing the Village's operations, it may have discovered or prevented the deficiencies included in this report.

What Do We Recommend?

The Board should:

1. Ensure meeting minutes are prepared and maintained in the Village's records.
2. Segregate the Clerk-Treasurer's duties to the extent possible or implement mitigating controls.
3. Perform, or contract for, an annual audit of the Clerk-Treasurer's records.

The Mayor should ensure that:

4. Timesheets are approved by the officer or employee who directly supervises the employee before payment is made.
5. The Clerk-Treasurer performs her duties.

The Clerk-Treasurer should:

6. Prepare and post Board meeting minutes to the Village's records in a timely manner.
7. Ensure payroll disbursements are supported and paid according to Board policies and resolutions.
8. Retain accurate, complete disbursement support in the Village's records.
9. Prepare and retain signed abstracts of the Board's order to pay claims.
10. Issue and retain pre-numbered duplicate receipts.
11. Make deposits in a timely manner with sufficient detail.
12. Retain accurate and complete Village records.
13. Ensure bank reconciliations are complete and accurate, and investigate and correct any differences between adjusted bank balances and recorded cash balances in a timely manner.
14. Ensure financial reports are provided to the Board.
15. File the required AUDs with OSC within 60 days after the close of each fiscal year and ensure they are supported by proper accounting records.

Appendix A: Timeline of Employee Positions/ Appointments

Clerk/Treasurer:

- July 2015 – Clerk/Treasurer, appointed to position at hire, remainder of term
- April 2017 – Clerk/Treasurer, re-appointment
- April 2020 – Clerk/Treasurer, re-appointment
- April 2023 – Clerk/Treasurer, re-appointment, term expires April 6, 2026

Account Clerk:

- June 2021 – New Part-time Clerk #1, left employment in November 2021
- May 2022 – New Part-time Clerk #2, left employment in August 2022
- July 2022 – Contracted for bookkeeping services, ongoing through May 2023
- Dec 2022 – Part-time Clerk #2 returned to position, left employment in January 2023

Board – Includes Two Trustees and Mayor

Trustees:

- April 2019 – Trustee A elected, term expired April 2022, no longer trustee
- April 2021 – Trustee B elected, term expires April 2024
- April 2022 – Trustee C elected to replace Trustee A, term expires April 2025
- July 2022 – Trustee C resigned to fill open Mayoral position (former Mayor)
- July 2022 – Trustee D appointed as "acting trustee"
- April 2023 – Trustee D appointment ended, new trustee E elected to complete term

Mayor:

- April 2020 – Current Mayor re-elected, term expired April 2023
- April 2022 – Current Mayor resigned
- May 2022 – Current Mayor hired as DPW Superintendent
- July 2022 – Trustee C appointed as "Acting Mayor;" term expired April 2023
- March 2023 – DPW Superintendent resigned, re-elected current Mayor
- April 2023 – Current Mayor elected, term expires April 2026

Appendix B: Response From Village Officials

The Village of Hunter

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February 29, 2024

Ms. Dina M. Thompson, Chief Examiner
Office of the New York State Comptroller
Division of Local Government and School Accountability
Statewide Audit Unit
12th Floor
110 State Street
Albany, NY 12236

Dear Ms. Thompson:

Thank you for the opportunity to respond to your preliminary draft findings of your recent audit of The Village of Hunter's financial operations.

The Village has reviewed the findings of the Auditors and recognizes that there are certain deficiencies that have been identified. Lack of proper staffing and changes in the governing body have contributed to their cause.

Please be advised of the following to address some of the findings:

Minutes of The Village are paramount to maintaining transparency and documenting actions of the governing body. While all transcribed minutes are not available, The Village does have audio recordings of minutes. In October of 2023, The Village hired a Deputy Clerk to transcribe said minutes. Unfortunately, this task has not been completed. Also, during the prescribed audit period, former Mayor Papa would not allow Clerk to perform her duties, reassigning her duties including but not limited to minute transcription, web posting, etc. to Trustee Dorothy Grasso.

Pursuant to Auditor [REDACTED] February 7, 2024 e-mail, the Clerk provided copies of Abstracts for thirty-two (32) of the thirty-four (34) disbursements. The remaining two Abstracts were never given to the Clerk by the Accountant. Eight (8) of the Abstracts were not signed by former Mayor Mike Papa as he stated they did not need to be signed if the Vouchers were signed and approved. The Clerk and OSC have both confirmed that Abstracts do need to be signed. As far as claim packets mentioned in the draft findings, the Clerk has provided copies of all requested claim packets.

Clerk provided the Board of Trustees with monthly Financial Reports. However, the Clerk could not provide the reports to the Auditors because former Mayor Papa and the Accountant removed her access to [REDACTED] creating a situation where no employee or Board Member could access The Village's financial information making an audit of the Clerk's work impossible.

The Village Office has been short two full-time employees. The Village has attempted to fill these positions in the past. During Mayor Papa's tenure, an Accountant was hired in lieu of filling these positions. Duties of the Accountant included but were not limited to:

- Posting deposits to all [REDACTED] accounts
- Prepare Abstracts for Board approval
- Prepare payroll for [REDACTED] to process
- File monthly retirement reports with NYSLRS
- Ensuring The Village met deadlines and remained compliant with regulatory agencies
- Prepare and submit Annual Update Documents (past due and current); and

according to their contract former Mayor Papa was to provide an individual to oversee Accountant's services but failed to do so.


Former Mayor Papa reassigned financial duties of the Treasurer to the Accountant, who failed to perform his contractual duties, for example:

- Did not prepare payroll, etc. so there continued to be no separation of Clerk/Treasurer's duties.
- Did not enter deposits into their appropriate revenue codes. Accountant just lumped all deposits into an unclassified account.

Current Clerk never prepared AUDs. After reviewing the 2017 AUD prepared by Accountant, as Mayor in 2018, I entered into a contract with Accountant, to prepare the 2018 AUD on or about June 6, 2018. Accountant failed to perform contracted duties. AUDs up to 2020 have since been filed under a new contract.

In conclusion, The Village of Hunter appreciates the time and efforts of the State Comptroller's Office. The Board understands the importance of good financial practices. We will be developing a corrective action plan to address the key findings of the OSC and to ensure proper financial practices for the future.

Very truly yours,

Alan W. Higgins, Mayor 
The Village of Hunter

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. We obtained an understanding of internal controls that we deemed significant within the context of the audit objective and assessed those controls. Information related to the scope of our work on internal controls, as well as the work performed in our audit procedures to achieve the audit objective and obtain valid audit evidence, included the following:

- We interviewed Village officials and reviewed Board minutes to obtain an understanding of the internal controls and oversight of cash receipts and disbursements, financial reporting and recordkeeping.
- We interviewed the Clerk-Treasurer, CPA and trustees to gain an understanding of the processes and procedures in place for accepting, recording, reconciling and accounting for cash collected and receipted and remitted to the Clerk-Treasurer's office.
- We obtained the Board-adopted employee policies to determine the Board's authorizations and requirements for the Clerk-Treasurer.
- We reviewed deposit compositions and canceled checks from June 2021 through May 31, 2023. We identified and traced all receipts and 50 disbursements and related abstracts (if available) to original source documents when available.
- We obtained and reviewed a sample using our professional judgment (i.e., high dollar amount or lack of documentation provided by the Village) of 20 deposit compositions from the bank for all Village accounts with activity to determine the receipts collected and deposited by the Village. We compared deposit slips to copies of checks to determine whether they matched and were deposited into the correct accounts for Village purposes. We attempted to compare the remaining deposits to deposit detail (i.e., receipts, checks, bills or other supporting documentation) for all Village bank accounts to determine whether deposits were made intact and accurately based on Village records provided.
- We reviewed all payroll payments for the Clerk-Treasurer to determine whether the amounts paid were accurate, supported by time records, and paid according to Board policy and resolutions. We also reviewed payroll payments to all employees from June 1, 2021 through May 31, 2023.
- We analyzed the disbursements records from the bank for the two-year audit period from June 1, 2021 through May 31, 2023 and selected disbursements that did not follow an expected frequency (27 claims totaling approximately \$114,584), or were high dollar amounts and/or paid to unknown or high risk vendors or employees (39 claims totaling \$242,011) to determine whether:

-
- They were for proper Village purposes,
 - They contained adequate supporting documentation, and
 - The vendor names and amounts on the related canceled check images matched the claims.
 - We reviewed the Village's AUDs to determine whether they were filed in a timely manner.
 - We reviewed Board minutes, Village policies and procedures and interviewed Village officials to gain an understanding of the Board's oversight of financial operations and to determine whether the Board performed or caused an annual audit of the Treasurer's annual financial report and supporting records for fiscal years 2021-22 and 2022-23.

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 Village Clerk's office.

Appendix D: 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

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Contact

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