

Exploration Elementary Charter School for Science and Technology

Non-Payroll Disbursements

2023M-100 | October 2025

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Report Highlights

Exploration Elementary Charter School for Science and Technology

Audit Objective

Determine whether Exploration Elementary Charter School for Science and Technology (School) officials ensured non-payroll disbursements (disbursements) were supported and for appropriate School purposes, properly reviewed and approved.

Key Findings

School officials did not ensure that disbursements were adequately supported, for appropriate School purposes, properly reviewed and approved before payment. The audit also determined:

- 112 disbursements or credit card charges totaling \$504,506 did not have both an itemized invoice and a documented School purpose. School officials approved disbursements without knowing what was purchased or whether the disbursements were for appropriate School purposes.
- Officials said they purchased 300 \$100 gift cards totaling \$30,975 for students for achieving certain grades on State exams but the cards were given to 19 teachers and support staff based on student grades.
- The Operations Manager’s responsibilities were not adequately segregated as she was able to make purchases, prepare checks, sign checks with a Board of Trustees (Board) member’s stamp, and modify or delete data in the financial software, which increased the risk that an inappropriate disbursement would go undetected.
- School officials did not ensure compliance with the written disbursement policies. Also, the established policy requirements were not adequate.

The School’s former Operations Manager was arrested in December 2024 for the alleged theft of \$1,100 in gift cards. On July 2, 2025, the former Operations Manager pleaded guilty to disorderly conduct and repaid the School.

Recommendations

The report contains 14 recommendations that, if implemented, will improve the School’s non-payroll disbursements process. School officials disagreed with certain aspects of our findings but indicated they initiated corrective action. Appendix B includes our comments on the School’s response.

Audit Period

July 1, 2021 – June 27, 2023.

The release of this report was suspended while the theft was under review by outside law enforcement.

Background

The School is located in the City of Rochester in Monroe County.

The School was governed by the nine-member Board when we concluded audit fieldwork. The Board was responsible for the general management and control of the School’s financial and educational affairs. The Board Chair during the audit started in the role in July 2022.

During the audit, the Principal was the School’s chief executive officer and was responsible, along with other administrative staff, for the School’s day-to-day management under the Board’s direction. The Operations Manager was responsible for the day-to-day financial operations and the School had an outside accountant to assist with financial recordkeeping and reporting.

Quick Facts	
Non-Payroll Disbursements July 1, 2021 – March 15, 2023	
Non-Credit Card	
Number	770
Dollar Amount	\$4.4 million
Number Reviewed	100
Dollar Reviewed	\$872,940
Credit Card	
Number	20
Dollar Amount	\$292,227
Number Reviewed	4
Dollar Reviewed	\$67,155

Non-Payroll Disbursements

How Should School Officials Ensure Disbursements Are Properly Reviewed and Approved, Adequately Supported and for a School Purpose?

School officials are responsible for establishing and implementing procedures to ensure that disbursements are properly reviewed and approved, adequately supported and for a school purpose.

As part of this responsibility, school officials should ensure job duties are segregated so that one individual does not control most or all phases of the cash disbursement process. When duties cannot be adequately segregated, compensating controls should be implemented such as routinely monitoring and reviewing the work performed. Officials should also ensure that financial software controls are in place so that changes and deletions cannot be made without authorization. They also should develop a process to independently review disbursement data that is entered and changed in the software. These actions help maintain data integrity.

To ensure disbursements are for actual and necessary school purposes, school officials should ensure the board, or designated individual independent of the disbursement process, audits the claims before payment. The claims auditing process should be an independent review of information to support the disbursements, including documentation of appropriate approval, quotes or other documented competition and a comparison of checks or credit card statements to invoices or receipts and other documentation. An effective claims audit helps ensure that each invoice is properly itemized to identify whether the specific goods or services received are for a valid school purpose and the disbursements are made in accordance with school policy and written agreements.

In addition, school officials should ensure that written policies and procedures are effectively communicated to appropriate officials and staff to ensure they understand their responsibilities and that the policies are monitored for compliance.

To establish the School's disbursement procedures, the Board adopted a financial management policy that contained information related to disbursements, including purchasing and credit cards. Specifically, the policy required:

- The Board to provide fiscal oversight of disbursements and approve purchases exceeding \$5,000.
- The Principal, in conjunction with the Operations Manager, to approve invoices and ensure there is properly approved supporting documentation prior to payment.
- The Operations Manager to maintain all credit card receipts and compare them to the statements.
- Competition for purchases above certain dollar amount thresholds with adequate documentation maintained for each quote or bid obtained, written justification for purchases where the lowest priced vendor is not selected and documentation for sole source purchases.
- The accountant to prepare checks and checks to be issued after the Principal's approval.
- A second signature of a Board member for checks over \$10,000 (except for the monthly rent check). The Principal signed checks up to \$10,000. The policy also allowed the Operations Manager to sign checks on behalf of a Board member with a signature stamp after the Board member reviewed the checks through online video conferencing.

Certain Non-Payroll Disbursements Did Not Have Adequate Supporting Documentation

School officials did not ensure that disbursements had adequate supporting documentation including itemized invoices and receipts, a documented School purpose or support of competitive procurement.

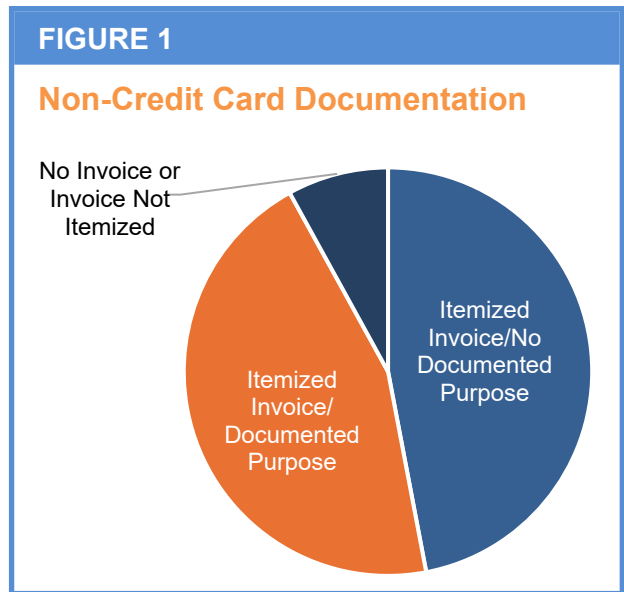
We reviewed 100 non-credit card disbursements totaling \$872,940. Of these, 55 disbursements (55 percent) totaling \$480,122 did not have both an itemized invoice and a documented School purpose (Figure 1).

- 47 disbursements totaling \$435,275 had an itemized invoice but no documented purpose.
- 45 disbursements totaling \$392,818 had an itemized invoice and a documented purpose.
- Eight disbursements totaling \$44,847 did not have an invoice (three) or the invoice was not itemized (five).

In addition, School officials intentionally paid one of these disbursements totaling \$65,400 for consulting services earlier than contractually required. Instead of making the remaining quarterly payments totaling \$65,600 during the 2022-23 school year, officials made one payment in June 2022.¹ An adequate explanation for the prepayment was not provided nor was an explanation provided why the amount paid was

\$200 less than the contractual amount. Therefore, School officials could not support or demonstrate that paying earlier than contractually required was in the School's best interest. Also, the School did not have a written agreement for one professional service provider paid more than \$18,000 during the period reviewed. The Principal and Operations Manager did not provide adequate explanations for why they did not have a current written agreement with the service provider.

Furthermore, we could not determine whether seven of the 100 disbursements totaling \$223,590 were appropriately paid because the invoices included items or services that were not covered by the written agreements or officials did not provide the entire agreement for review. For example, the agreement for certain information technology services referred to a pricing schedule that School officials were unable to provide. The Operations Manager did not provide an explanation for why this pricing schedule was not retained and told us that she requested the pricing schedule from the vendor after our inquiry. However, officials should have had this information available for their review to ensure that they were correctly billed and the disbursements to this service provider, totaling \$113,063, were adequately supported.



¹ The payments were due May 30, 2022, August 31, 2022, December 31, 2022, March 31, 2023 and June 30, 2023.

We also reviewed 139 credit card charges totaling \$67,155. Of these, 57 credit card charges (41 percent) totaling \$24,384 did not have both an itemized receipt and a documented School purpose (Figure 2).

- 82 charges (59 percent) totaling \$42,771 had both an itemized receipt and a documented purpose.
- 37 charges (27 percent) totaling \$12,541 had an itemized receipt but no documented purpose.
- 20 charges (14 percent) totaling \$11,843 did not have a receipt (nine) or the receipt was not itemized (11).

The Principal and Operations Manager told us that they were surprised that we identified nine credit card charges without receipts, but they did not provide us with any additional receipts.

We could not determine whether certain disbursements and credit card charges were for reasonable School purposes because the supporting invoices or receipts were not sufficiently itemized to indicate what was purchased, the disbursements did not have sufficient documentation of a School purpose and items purchased could be used for non-School purposes (e.g., gift cards, charcuterie boards and toys).

The types of potential non-School purpose items purchased, along with the vendors used, increases the importance of maintaining itemized invoices and documenting the specific School purpose for each item purchased because the School-related purpose was not always apparent.

For example,

- From our disbursement sample, we identified 679 gift cards purchased valued at \$39,020 with an additional \$1,755 paid in activation fees (Figure 3).

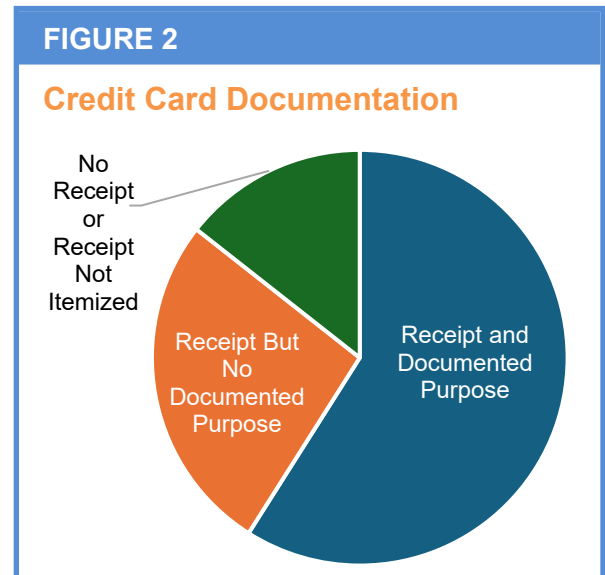


Figure 3: Gift Cards by Amount

	Card Value					Total
	\$20 and Under	\$25	\$50	\$75	\$100	
Number of Cards	244	80	18	15	322	679
Total Dollar Amount	\$2,795	\$2,000	\$900	\$1,125	\$32,200	\$39,020
Activation Fees	\$221	\$303	\$77	\$59	\$1,095	\$1,755
Total With Activation Fees	\$3,016	\$2,303	\$977	\$1,184	\$33,295	\$40,775

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- School officials did not maintain lists or other documentation supporting who received the gift cards.
 - The Operations Manager told us that the School previously maintained listings of who received gift cards, but stopped doing so “a while ago” when they started distributing gift cards more frequently. However, an increase in activity should increase scrutiny and heighten the need for supporting documentation.

While some disbursements had a limited description of the purpose, such as staff retention, generally, the School purpose was not adequately documented or supported. For example, the School made a \$30,975 disbursement for 300 \$100 gift cards with a request form that stated that they were for students who achieved specific scores on State tests. When we initially asked the Operations Manager about this, she told us that the gift cards were for teachers for every student who scored within a specific score range on the State tests and that only teachers received the gift cards. However, the Principal and Operations Managers later created a list of who should have received the gift cards and it included 19 teachers and support staff who reportedly received 243 gift cards, worth \$24,300. Distributions to the 19 employees ranged from \$400 to \$2,300. According to the Principal and Operations Manager:

- Although the School has about 70 teachers and staff, not all grade levels participated in the State testing so not all teachers and staff were eligible to receive the gift cards.
- Teachers and classroom support staff could receive multiple gift cards. For example:
 - Teachers and classroom support staff with more than one subject tested could receive multiple gift cards for each subject.
 - Teachers received one gift card per student per test when the student had the needed test grade.
 - Classroom support staff received one gift card per student they assisted per test when the student had the needed test grade.

The Principal and Operations Manager also told us that they had gift cards remaining from this purchase that were distributed for other purposes, such as to employees that they determined went above and beyond in their job performance, but they did not maintain support for who received the additional gift cards. As a result, there is limited assurance that the gift cards were for School purposes.

The School does not have a policy that addresses providing gifts to staff and students. Without a policy establishing clear guidance and controls on gift giving, School officials and other interested stakeholders cannot be assured that gift giving does not become abusive or wasteful. Two Board members did not provide a reason for not having a policy that addressed providing gifts to staff and students, but one of the two Board members told us that it is an area that should be improved.

In addition, School officials did not maintain adequate support of competition. There was a lack of competition sought, in part, because officials had varying opinions regarding the thresholds that required competition and the Board-adopted policy had conflicting requirements. After initially telling us different thresholds, the Principal and Operations Manager told us that the policy had an error and that

the quote threshold was \$10,000, not \$1,000 as stated in the policy. However, three Board members each had a different opinion on the threshold requiring competition, including the former Board Chair who told us he thought it was \$1,000.

The Principal and Operations Manager told us that they did not obtain competition for disbursements below \$10,000 because they believed that to be the required threshold. However, of the 100 reviewed disbursements, 17 totaling \$611,153 exceeded the \$10,000 threshold and did not have adequate support of competition, a valid exception or justification for not selecting the lowest priced vendor, including those for professional services.

While it may be appropriate to evaluate professional service providers based on criteria in addition to cost, the School did not have written policies or procedures that established different requirements for professional service providers or addressed the process to be used when evaluating proposals. In addition, School officials did not adequately document the reasons for their provider selection. Two Board members did not provide a reason for not previously developing written policies or procedures for the procurement of professional services. The Board Chair told us that they were working on a new policy to address professional services. However, the Board should have previously established a policy to provide adequate guidance for staff when procuring and selecting professional service providers. When officials do not seek or document competition, there is no assurance that purchases are made in the most prudent and economical manner without favoritism.

Due to the lack of documentation to support the School's business purpose, we were unable to determine whether all disbursements and credit card charges were for appropriate School purposes. While these expenditures generally appeared reasonable and appropriate, many of the School's vendors provide goods or services that could also be used for personal purposes. Therefore, it is essential to document the business purpose and appropriate approvals for all disbursements prior to payment.

School Officials Did Not Perform an Effective Review of Disbursements

The School's disbursements were not adequately supported, in part, because the Board did not provide adequate oversight of disbursements or ensure there was an effective claims audit by someone independent of the disbursement process. Also, while two Board members told us that the Board approved purchases of more than \$5,000 during the regular Board meetings, the Board meeting minutes did not include sufficient detail to support this.

Three Board members told us that the Board did not review invoices or a listing of disbursements. Although the Board Chair told us that she reviewed invoices for disbursements exceeding \$10,000 when signing the checks, there was no documentation of her review. Furthermore, the former Board Chair told us that he did not review invoices and only reviewed the checks that he was signing. This lack of oversight is compounded with the Operations Manager's access to the former Board Chair's signature stamp.

The Operations Manager maintained a signature stamp for the former Board Chair and used the stamp to sign checks after receiving his verbal approval. The former Board Chair's signature stamp was used to sign 18 checks totaling \$563,870. However, the former Board Chair told us that he did not perform any review to ensure that his stamp was only used to sign the checks that he authorized. The former Board Chair did not provide an explanation for why he did not perform such a review, but the School's policy did not require it.

The Principal, who was also responsible for approving purchases, reviewed and approved a listing of disbursements to be paid, prior to the Operations Manager (who made most purchases) preparing the checks. The Principal and Operations Manager told us that it became too inconvenient to pick up prepared checks from the accountant due to the accountant's distance from the School. So, they no longer had the accountant prepare the checks, as required by the School's policy. However, officials should not disregard policy requirements and eliminate the accountant's involvement as a potential control for the disbursement process for convenience.

Furthermore, the Principal did not review the invoices and other supporting documentation as required and did not compare the approved disbursement listing to the prepared checks when signing them to ensure the checks were prepared as authorized.

School officials also did not establish a process for someone independent to review credit card statements and supporting documentation. Both the Principal and Operations Manager had School-issued credit cards and were the main users of these cards. The Operations Manager was responsible for reviewing the credit card statements and comparing the statements to receipts. However, she should not be the sole reviewer of her own purchases. While most credit card charges had a credit card use request form and the Principal approved the Operations Manager's request forms, the Principal did not compare the approved requests to what was actually purchased.

Furthermore, we compared the 100 disbursements to the approved disbursement listing and determined that:

- Nine disbursements totaling \$84,466 were not included on the listing the Principal approved and therefore, were not authorized to be paid.
- Two disbursements were paid for more (by \$174 and \$875) than the amount approved on the listings.
- Two disbursements totaling \$15,277 on the approved listing were cut off with no total amount listed and the invoices listed were less than the total amount paid. Therefore, the Principal did not authorize the full amount of the disbursements.

The Principal and Operations Manager did not provide an explanation for why these disbursements were made without the required approvals.

In addition, the financial software allowed users to make changes or deletions in the software (such as vendor names or disbursement amounts) without approval and no adequate compensating controls were in place. Therefore, the Operations Manager was able to make purchases, prepare checks, sign checks with a former Board Chair's signature stamp, and modify or delete data in the financial

software, which increased the risk that she could make an inappropriate disbursement and it would go undetected. We reviewed the sequence of recorded check numbers and for certain checks compared bank statements and available canceled check images to recorded disbursements. We identified minor discrepancies within the recorded disbursement information, which we discussed with officials. For example, we determined that eight checks were recorded with the wrong check number. While we did not identify any questionable activity, allowing individuals the ability to make disbursements and alter, add and delete data without oversight increases the risk that inappropriate disbursements could be made and remain undetected. For example, a user could conceal a theft by issuing an unauthorized check and then delete the check or change the vendor's name in the financial software to conceal the inappropriate disbursement.

The accountant, Principal and Operations Manager reviewed bank statements and the accountant prepared reconciliations. However, the bank statements did not include canceled check images and the accountant told us that she only reviewed a canceled check image if she had a question about a specific check. The Board (or other independent official or staff member) did not review bank statements, canceled check images, bank reconciliations or audit trail reports (such as change or deletion reports). Therefore, no one reviewed the actual checks to determine whether they were written to the same vendors as recorded in the financial software and authorized for disbursement. In addition, the Board or other designee did not review the check sequence to ensure there were no unexplained gaps which could indicate an unauthorized disbursement. The Principal told us that she was not aware of the need to review check sequencing and canceled check images. However, this is an essential oversight procedure.

The ineffective disbursement review process increased the risk of making and not detecting inappropriate disbursements. For example, the Principal approved a \$22,948 disbursement from the disbursement listing, but the disbursement had an invoice supporting a disbursement totaling \$3,802 and there was no support for the remaining \$19,146. Had she reviewed the supporting invoices, she could have identified that the full amount of the disbursement was not supported. This error was later identified, and the School was reimbursed for the overpayment. However, the School officials should not have paid the initial additional amount for the unsupported disbursement.

What Do We Recommend?

The Board should:

1. Ensure a thorough, independent, timely and documented review of claims, including credit card charges, occurs prior to payment.
2. Amend the financial management policy for clarification and sufficient supplemental disbursement policies and ensure policies are communicated to staff and enforced. This should include clear guidance for quote and bid requirements, the process for evaluating and seeking competition when procuring professional services, and an independent review of disbursements.

-
3. Establish written policies and procedures regarding gifts that describe circumstances in which these types of purchases are appropriate and the forms of documentation that must be maintained.
 4. Enter into adequate written agreements with service providers and ensure that the agreements are retained.
 5. Approve purchases that exceed \$5,000 and ensure that the approvals are documented in the Board meeting minutes.
 6. Consider discontinuing the use of the signature stamp or ensure adequate oversight of the use of a signature stamp.
 7. Consider using alternative financial software that provides adequate controls over changes and deletions, or implement compensating controls for the current software's deficiencies.
 8. Review, or designate someone independent of the disbursement process to review bank statements, bank reconciliations, canceled check images, check number sequences and audit trail reports (such as change or deletion reports).

The Principal and Operations Manager should:

9. Ensure that all disbursements are adequately supported with an itemized invoice or receipt and a documented explanation for the need and School purpose, including documentation explaining who received gift cards and for what purpose the gift cards were distributed.
10. Obtain, document and retain quotes and bids as required by the School's financial management policy.
11. Ensure disbursements are made in accordance with written agreements.

The Principal should:

12. Indicate her review of invoices by signing the invoices or otherwise documenting the review was completed.
13. Compare the approved listing of disbursements to checks before signing them to ensure checks are prepared as authorized.
14. Periodically review canceled check images to ensure only checks she authorized and signed were cashed.

Appendix A: Response From School Officials



1001 Lake Ave · Rochester, NY 14613
585.498.4700 · explorationrochester.org

Maya L Crane
Executive Director

Response to Draft Audit Findings: Non-Payroll Disbursements (2023M-100)

The Board of Trustees of Exploration Elementary Charter School acknowledges the findings outlined in the draft audit report conducted by the Office of the State Comptroller. We appreciate the importance of this review and the opportunity to clarify the steps taken to ensure strong fiscal management and oversight.

While we acknowledge that certain deficiencies occurred under prior administrative leadership, we wish to emphasize that the Board has **consistently taken its fiduciary responsibilities seriously. Prior to the audit period**, and in accordance with the school's bylaws and governance practices, the Board regularly **reviewed financial reports, bank statements, and disbursement records**. The **Finance Committee met routinely** to examine financial statements, budgets, and transactions to ensure alignment with the school's mission and fiscal policies.

See
Note 1
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In addition, the **former Board Chair held virtual meetings with the Operations Manager to review and approve checks in real time** before authorizing the use of his signature stamp. If the former Operations Manager used the signature stamp outside of those meetings or for checks not discussed and approved during those sessions, **such actions were done without authorization or Board approval**.

See
Note 2
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Since the conclusion of the audit period, the Board has taken decisive steps to strengthen oversight and tighten internal controls:

- **Leadership Changes:** The Board removed prior administrative leadership, including the former Operations Manager, due to lapses in oversight and accountability. New leadership has been put in place to uphold a higher standard of transparency and control.
- **Enhanced Oversight:** The Board has implemented a multi-level review of all disbursements involving the Principal, Board Treasurer, and an independent accounting professional prior to payment.
- **Documented Review and Accountability:** All reviews are now documented with signatures, reconciliations, and detailed check listings. Financial statements and bank reconciliations are formally reviewed at both Finance Committee and full Board meetings.
- **Independent Verification:** The Board has retained independent accountants to perform monthly reconciliations and report findings directly to the Finance Committee.
- **Revised Financial Policies:** The financial management policy has been updated to clarify procurement thresholds, documentation standards, and the prohibition of any unauthorized use of signature authority.

The Board of Trustees is committed to full compliance with all recommendations issued by the Office of the State Comptroller. These steps represent not only corrective measures but also our ongoing commitment to transparency, ethical stewardship, and the responsible management of public funds.

Respectfully,

Maya L Crane

Every Child. Every Family. Every Day.



1001 Lake Ave · Rochester, NY 14613
585.498.4700 · explorationrochester.org
Maya L Crane
Executive Director

Executive Director

Appendix B: OSC Comments on the School's Response

Note 1

While officials stated that prior to the audit period, the Board regularly reviewed financial reports, bank statements and disbursement records and the Finance Committee reviewed financial statements, budgets and transactions, this period is outside the audit's scope. Therefore, we cannot confirm or refute this statement. However, the School official's response does not explain why such actions were not continued into the audit period of July 1, 2021 through June 27, 2023.

Note 2

The former Board Chair told us that he only reviewed the checks and did not review invoices or other disbursement support during the virtual meetings with the Operations Manager. The former Board Chair also told us that he did not perform a review of bank statements and canceled check images after approval to ensure that the Treasurer did not use the signature stamp on additional checks that were not reviewed and approved during the virtual meetings.

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 Section 2854 of the New York State Education Law, as amended by Chapter 56 of the Laws of 2014. 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 School officials, employees and the School's accountant and reviewed written policies, the School's bylaws and Board and committee meeting minutes to gain an understanding of the disbursement, procurement and claims audit processes.
- School officials made 770 non-credit card disbursements totaling nearly \$4.4 million from July 1, 2021 through March 15, 2023. We used our professional judgment to select a sample of 50 disbursements totaling \$730,583 (including all disbursements to business office staff, the only non-credit card automated clearing house (ACH) payment and disbursements to a variety of vendors) and used a random number generator to select an additional 50 disbursements totaling \$142,357. In total, we tested 100 non-credit card disbursements totaling \$872,940 (20 percent) to determine whether they were properly reviewed, approved, had adequate supporting documentation, such as an itemized invoice and a documented School purpose and were for a valid School purpose.
- There were 20 credit card disbursements totaling \$292,227 from July 1, 2021 through March 15, 2023. We used our professional judgment to select one credit card statement with charges totaling \$10,974 based on a recent payment and used a random number generator to select two additional credit card statements totaling \$56,181. In total, we tested four disbursements for three credit card statements with 139 charges totaling \$67,155 (23 percent) to determine whether they were properly reviewed, approved, had adequate supporting documentation, such as an itemized receipt and a documented School purpose, and were for a valid School purpose.
- We calculated the total number and dollar amount of gift cards purchased in our sample of disbursements and inquired with the Principal and Operations Manager regarding the distribution processes and documentation maintained to support the School purpose and who received the gift cards.
- We discussed certain disbursements, such as those without adequate supporting documentation, with the Principal and the Operations Manager to determine the School purpose.
- We reviewed the recorded check number sequences from July 1, 2021 through March 15, 2023 and followed up on identified gaps (such as voids) or duplicate check numbers in the check numbering sequence. This included review of bank statements, physical voided checks, available canceled check images and invoices for disbursements for which canceled check images were not available.
- For all 99 check disbursements totaling \$841,955 from our non-credit card disbursement sample and an additional check number sequence of 35 checks totaling \$142,257 (selected by using a random number generator to select the starting check number), we reviewed bank statements, canceled checks and invoices for disbursements for which canceled check images were not available to determine whether checks were accurately recorded.

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. We encourage the Board to prepare a written corrective action plan (CAP) that addresses the recommendations in this report and forward it to our office within 90 days. 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

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

Office of the New York State Comptroller
Division of Local Government and School Accountability
110 State Street, 12th Floor, Albany, New York 12236

Tel: (518) 474-4037 • Fax: (518) 486-6479 • Email: localgov@osc.ny.gov

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

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

ROCHESTER REGIONAL OFFICE – Stephanie Howes, Chief of Municipal Audits

The Powers Building • 16 West Main Street – Suite 522 • Rochester, New York 14614-1608

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