



# Village of Manlius

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## Financial Reports

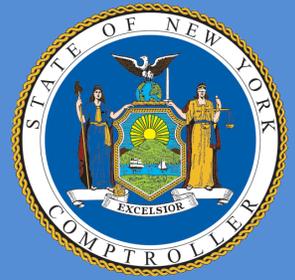
2025M-89 | December 2025

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# Audit Results

## Village of Manlius



Audit Objective	Audit Period
Did the Village Board of Trustees (Board) receive the financial reports needed to monitor the Village’s financial operations and make strategic decisions and ensure that the required annual financial reports (AFRs) were filed with the Office of the State Comptroller (OSC)?	June 1, 2023 – March 31, 2025.  We extended our audit period to review the filing status of the Village’s 2021-22 through 2024-25 AFRs as of September 22, 2025 and also to review activity in liability accounts related to developer deposits back to June 2021.
Understanding the Audit Area	
<p>The Board is responsible for the overall management of the Village. The Board needs timely financial reports to allow the Board to evaluate the Village’s financial position, including potential overspending, revenue shortfalls or money owed by or due to the Village, to make informed financial decisions and properly monitor and manage operations. The Board-appointed Clerk-Treasurer is the chief fiscal officer and is responsible for preparing the Village’s monthly and annual financial reports and filing the required AFR with OSC.</p> <p>The Village’s budgeted appropriations for the 2024-25 fiscal year totaled \$8.9 million, funded primarily with real property taxes, ambulance charges, intergovernmental charges for fire protection and ambulance services, and State aid.</p>	

## Audit Summary

The Board did not ensure monthly and annual financial reports were prepared and provided to the Board members. As a result, the Board lacked the information necessary to adequately monitor financial operations, make informed financial and strategic decisions, assess the Village’s financial standing at year-end and did not ensure the Village filed an AFR in accordance with New York State General Municipal Law. The lack of financial reports and AFR filings also impacted the Board’s transparency with taxpayers and residents.

The Board did not:

- Receive monthly budget status reports, a balance sheet or trial balance reports, and treasurer’s reports to monitor financial operations.
- Adequately monitor the budget throughout the fiscal year and make budget modifications in a timely manner. For example, six months after the end of the 2023-24 fiscal year, the Board approved budget modifications totaling approximately \$830,000 that were needed to address accounts that were overexpended during 2023-24.
- Monitor reported balances in the developer deposit liability accounts, which are used to account for funds (deposits) received from developers and used to pay associated engineering and legal fees for certain projects. As of January 31, 2025, the Village’s balance sheet included seven developer deposit liability accounts with negative balances totaling \$52,577, which indicates the Village did not receive sufficient funds from project developers to cover the associated expenditures.

The Clerk-Treasurer did not:

- Perform bank reconciliations in a timely manner and document the reconciliations for all bank accounts.
- Perform the closing of the monthly financial records in a timely manner, which caused a delay in the availability of monthly financial reports to the Board and department heads.
- File AFRs with the New York State (NYS) Office of the State Comptroller as required by General Municipal Law (GML) Section 30. As of September 22, 2025, the Clerk-Treasurer had not yet filed the AFRs for the 2022-23, 2023-24, or 2024-25 fiscal years (Figure 1).

**Figure 1: AFR Filing Status as of September 22, 2025**

Fiscal Year	Date Filed	Days Late
2021-22	10/7/2024	799
2022-23	Not Filed	784
2023-24	Not Filed	418
2024-25	Not Filed	53

The report includes 15 recommendations that, if implemented, will improve the Village’s financial reporting. Village officials generally agreed with our recommendations, and their response is included in Appendix B.

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. Our methodology and standards are included in Appendix C.

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 the New York State 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.

# Financial Reports: Findings and Recommendations

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A village board of trustees should exercise sufficient oversight to ensure the clerk-treasurer prepares and provides it with monthly financial reports in a timely manner so the board of trustees can fulfill its responsibility of monitoring financial operations. These reports should generally include, but not be limited to:

- A budget status report showing the year-to-date budget-to-actual comparison of revenues and expenditures for each fund,
- A balance sheet or trial balance report showing the assets (e.g., cash), liabilities and fund balance for each fund, and
- A treasurer’s report showing monthly receipts, disbursements and cash balances.

Budget status reports should also be provided to department heads so they can closely monitor their budget line items throughout the year. If budgetary appropriations are projected to be insufficient, the board of trustees should take timely action to pass a resolution to modify the budget, or it may restrict additional expenditures in that budget area as appropriate. In addition, procedures should be implemented to regularly monitor recorded liability account balances (e.g., developer deposit accounts) and activity.

The clerk-treasurer is required by NYS GML Section 30 to file the village’s AFR with OSC within 60 days after the close of the fiscal year. The AFR should also be provided to the board of trustees to use as a tool for monitoring financial operations.

More details on the criteria used in this report, as well as resources we make available to local officials that can help officials improve operations (Figure 3), are included in Appendix A.

## **Finding 1 – The Board did not receive monthly financial reports to allow for adequate monitoring of financial operations.**

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The Clerk-Treasurer provided the Board and department heads with monthly abstracts (listings of claims for audit) and payroll summary reports. However, the Board did not receive monthly budget status reports, a balance sheet or trial balance reports and treasurer’s reports to monitor the Village’s financial operations. Instead, the Board only received a budget status report when it was working to develop the next year’s budget and department heads did not consistently receive budget status reports to monitor the budget line items for their departments during the year.<sup>1</sup>

At the beginning of the 2023-24 fiscal year, the Board appointed the Village Clerk to be the Clerk-Treasurer, which required her to perform the additional treasurer duties of maintaining the Village’s accounting records and preparing financial reports. The former Treasurer continued to work for the

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<sup>1</sup> See Finding 2 for additional information related to budget monitoring by the Board and department heads.

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Village on a part-time basis until September 2023 to assist the new Clerk-Treasurer with some of her new duties, including completing bank reconciliations, performing month-end and year-end closing procedures and preparing monthly reports within the financial system. This transition to the new Clerk-Treasurer caused delays in closing out the Village's records for the 2022-23 fiscal year and the preparation and availability of monthly financial reports.

In September 2023, the Board hired the former Treasurer as a consultant<sup>2</sup> to help train the Clerk-Treasurer in her new role as Treasurer and assist her with completing the Village's delinquent AFRs (also see Finding 3). However, the consultant was not always available to assist the Clerk-Treasurer on a regular basis as expected. Although the Village paid the consultant \$9,888 from October 2023 through February 2025,<sup>3</sup> the Board did not formalize an agreement with the consultant that specified the pay rate, responsibilities or deadlines. Consequently, there was not a clear understanding between the parties of what assistance and training the consultant was to provide.

The lack of clarity regarding the consultant's role and the lack of communication and coordination between the consultant and the Clerk-Treasurer also contributed to continued delays in completing the bank reconciliations and month-end closing procedures. For example, the June 2024 through September 2024 monthly closing procedures were not completed until December 2024. Additionally, the Clerk-Treasurer told us that she took on additional job duties related to the recreation department while the Village was in the process of finding a new Recreation Director, which caused time constraints and impacted her ability to complete the treasurer duties. She also was not trained in how to prepare bank reconciliations and relied on the consultant to periodically prepare the bank reconciliations when she fell behind.

Because the Village's financial system requires bank reconciliations to be completed within the financial system and all activities to be closed for the month in order for that month's activity to be reflected in the month-end financial reports, the ongoing delays in performing these procedures led to delays in generating the monthly financial reports. For example, we reviewed monthly financial reports from June 2023 through January 2025 (20 months)<sup>4</sup> and determined 10 months of reports (50 percent) were generated as much as four months late. The Mayor and all four Board members told us they were aware of the delays in producing the monthly financial reports and they were hoping the consultant would work with the Treasurer to improve report timeliness.

We also reviewed the most recent bank reconciliation (January 2025) for the Village's two checking accounts and performed our own bank reconciliations for the seven savings accounts. Except for minor discrepancies which were discussed with officials, the adjusted bank balances generally agreed with the corresponding cash balances in the financial records. However, the Clerk-Treasurer and consultant did not document the reconciliations for six of the savings accounts and no one performed an independent review of the bank reconciliations to help ensure they were performed in an accurate and timely manner.

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<sup>2</sup> This individual served as the Treasurer during the 2022-23 fiscal year and previously also held the positions of Village Clerk and Administrator.

<sup>3</sup> The consultant's invoices included details showing the work completed and the dates worked.

<sup>4</sup> See Appendix C for our testing methodology.

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Because the bank reconciliations and monthly financial reports were not completed in a timely manner and not available to the Board, the Board's ability to make informed financial and strategic decisions and to monitor the Village's cash position and the budget was hindered. In addition, the lack of financial reports also impacted the Board's transparency with taxpayers and residents.

## Recommendations

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The Board should:

1. Ensure that the Clerk-Treasurer prepares and provides the Board with monthly financial reports in a timely manner and use the reports to manage and monitor the Village's financial operations.
2. Enter into a written agreement with the consultant to establish the pay rate, expected services to be provided, and any associated deadlines.
3. Designate someone independent of the bank reconciliation process to review bank reconciliations.

The Clerk-Treasurer should:

4. Perform monthly bank reconciliations for all bank accounts in a timely manner and document the reconciliations.
5. Perform monthly closing procedures in the accounting financial system and provide financial reports to the Board in a timely manner, including a budget status report, balance sheet or trial balance or balance sheet report, and treasurer's report and budget status report.
6. Attend applicable and beneficial training to better understand and perform her financial duties. Training provided by OSC can be found at [www.osc.ny.gov/local-government/academy](http://www.osc.ny.gov/local-government/academy).

## Finding 2 – The Board and department heads did not adequately monitor the budget throughout the fiscal year and ensure budget modifications were made in a timely manner.

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The Board and department heads did not adequately monitor the budget throughout the year and ensure budget modifications were made in a timely manner. This occurred because the Clerk-Treasurer did not regularly provide the Board and department heads with budget status reports.

As previously discussed, the Board only received budget status reports when it was working to develop the next year's budget. While the Board approved some budget modifications during the 2023-24 fiscal year, these modifications only addressed previously overspent appropriations and did not consider future budget use. This contributed to additional budget modifications totaling approximately \$830,000

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that were needed to correct overdrawn appropriation accounts as of the end of the fiscal year. The Board did not approve these modifications until November 2024, six months after the fiscal year ended on May 31, 2024.

Furthermore, the Clerk-Treasurer only provided budget status reports to department heads when they requested the reports. Therefore, department heads did not have budget status reports readily available for monitoring their budget line items. For example, of the 20 months reviewed, the Clerk-Treasurer did not provide the fire department with budget status reports for 18 months (90 percent). Similarly, the Clerk-Treasurer did not provide the department of public works with budget status reports for 15 months (75 percent). The Clerk-Treasurer told us she was not aware that she should provide monthly budget status reports to the department heads. Therefore, she only provided the budget status reports upon request.

Monitoring the budget throughout the fiscal year is necessary for financial stability and accountability. When the Board and department heads do not have financial information available to closely monitor the budget, they may not identify potential overspending, revenue shortfalls or unexpected expenditures that require remedial actions to avoid financial decline.

## Recommendations

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The Clerk-Treasurer should:

7. Provide monthly budget status reports to the Board and department heads in a timely manner.

The Board, Clerk-Treasurer and department heads should:

8. Review the monthly budget status reports and ensure budget modifications are presented for approval in a timely manner to prevent appropriations from being overexpended.
9. Establish procedures to ensure budgetary appropriations are available in the necessary accounts prior to committing the Village to purchases.

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### Finding 3 – The former Treasurer and Clerk-Treasurer did not file required AFRs in a timely manner.

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The former Treasurer and Clerk-Treasurer did not file the Village’s AFRs with OSC in a timely manner. The 2021-22 AFR was filed in October 2024, (799 days late) and the 2022-23, 2023-24 and 2024-25 AFRs had not been filed as of September 22, 2025 (Figure 2).

**Figure 2: AFR Filing Status as of September 22, 2025**

Fiscal Year	Date Filed	Days Late
2021-22	10/7/2024	799
2022-23	Not Filed	784
2023-24	Not Filed	418
2024-25	Not Filed	53

Although the former Treasurer was retained as a consultant to help with filing outstanding reports, the Village was still behind in filing the AFRs as of the end of our audit period. According to the former Treasurer, the 2021-22 AFR was filed late due to the COVID-19 pandemic and personal matters. Once the report was filed, adjustments were needed and she did not make it a priority to address the outstanding issues in a timely manner, which delayed the finalization of the AFR. As a result, the Village could not file the 2022-23 report until after the 2021-22 report was finalized on March 24, 2025 (over five months after it was initially filed).

The Village has hired an external accounting firm to complete the 2022-23 and 2023-24 AFRs. However, as of the end of our fieldwork, the Clerk-Treasurer told us she had not contacted the firm to arrange for it to begin working on the 2022-23 AFR.

When AFRs are not filed in a timely manner, the Board, OSC, Village residents and taxpayers, and other interested parties are denied the ability to assess the Village’s financial standing and the transparency of operations is diminished.

### Recommendation

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10. The Clerk-Treasurer should file the delinquent AFRs with OSC and ensure future AFRs are filed within 60 days after the close of the fiscal year.

### Finding 4 – The Board and Clerk-Treasurer did not adequately monitor and manage developer deposit accounts.

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For certain projects that require Village planning board approval, the Village requires applicants (developers) to provide a deposit to pay for engineering and legal fees. The Clerk-Treasurer maintains liability account balances for each deposit in the trust and agency fund during the fiscal year and

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reports the liabilities and associated cash in the general fund in the fiscal year-end financial reports. Regular monitoring of these liability account balances is important to ensure that additional funds are obtained from developers when necessary to cover the associated fees and that the unused funds are returned to developers when projects are completed.

The Board and Clerk-Treasurer did not adequately monitor and manage developer deposit accounts. This occurred, in part, because the Board did not regularly receive balance sheet or trial balance reports showing the deposit account balances.

As of January 31, 2025, the Village's balance sheet for the trust and agency fund reported 32 developer deposit liability accounts, including seven accounts with negative balances totaling \$52,577 and 25 accounts with positive balances totaling \$34,203. Of the seven accounts with negative balances, four accounts totaling (\$13,168) were associated with old projects that had no activity within the last two fiscal years. According to the former Treasurer and code enforcement officer, three of these projects were completed. The Mayor told us the fourth project was discontinued and did not move forward. The negative balances in the deposit accounts occurred because the Village paid more for engineering and legal expenses than the funds received from project developers.

This happened, in part, because the Village did not have any written policies or procedures for monitoring and managing the developer deposit accounts. Officials used an informal process where the Clerk-Treasurer would inform the code enforcement officer that a deposit account had a low balance, and the code enforcement officer would inform the developer that additional funds were needed. However, this process was not always effective, and the Village did not receive additional funds from some developers which led to negative deposit account balances. When negative deposit balances are allowed, the Village is at risk of covering costs without obtaining reimbursements from the developers.

Additionally, of the 25 developer deposit accounts with positive balances, we identified 18 accounts totaling \$20,032 that were related to projects that were old and possibly completed, but the remaining funds had not been returned to the developers. We also determined that some of these liability account balances were inaccurate. When reviewing the recorded activities for the liability accounts, we identified adjustments totaling \$10,133 that increased nine deposit accounts as of May 31, 2022. The former Treasurer (who is now a consultant) told us that she intended to adjust these balances to zero to close the accounts because they were for older, completed projects. However, due to a journal entry error, these adjustments mistakenly doubled the account balances, and she was not aware of this until we brought it to her attention.

To help improve monitoring of the developer deposit accounts, the Deputy Clerk started maintaining a spreadsheet to track developer fees for newer projects as of February 2024. However, no one compared the deposit balances on the spreadsheet to the balances in the financial system and four of the six deposit accounts tracked in the spreadsheet had different balances than reflected in the financial system. This occurred because the spreadsheet did not include all transactions related to the deposit account activities dating prior to February 2024 when the spreadsheet was created. Consequently, the spreadsheet was not accurate and it was not an effective tool for monitoring the accounts.

Had the Board and Clerk-Treasurer regularly reviewed balance sheet or trial balance reports and monitored the developer deposit account balances, they may have identified the negative account balances and balances for older projects and initiated corrective measures.

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## Recommendations

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The Board and Village officials should:

11. Develop written policies and procedures to provide guidance on maintaining and managing developer deposit accounts, including establishing procedures for billing developers when deposit balances are not sufficient to cover the related fees and returning the remaining funds to developers at the end of the project.
12. Review and monitor reported balances in the developer deposit accounts and take appropriate action, as needed.

The Clerk-Treasurer should:

13. Provide the Board with monthly balance sheet or trial balance reports showing developer deposit account balances.
14. Ensure all financial transactions related to developer deposit accounts are reflected in the tracking spreadsheet and periodically reconcile the spreadsheet with the deposit balances recorded in the financial system.
15. Review previous adjustments made to developer deposit accounts and make corrections where needed.

# Appendix A: Profile, Criteria and Resources

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## Profile

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The Village, located in the Town of Manlius in Onondaga County, is governed by an elected Board which includes a Mayor and four Trustees. The Board is responsible for the overall management and oversight of Village operations.

The Village has a population of 4,662 residents and provides various services, including ambulance, fire protection, public works, parks and recreation and general government support.

## Criteria – Financial Reports

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The clerk-treasurer is responsible for maintaining the village's accounting records and providing monthly financial reports to the board of trustees in a timely manner so it can fulfill its responsibility to oversee and monitor financial operations. These reports should generally include, but not be limited to:

- A budget status report showing the year-to-date budget-to-actual comparison of revenue and expenditures for each fund,
- A balance sheet or trial balance report showing the assets (e.g., cash), liabilities and fund balance for each fund, and
- A treasurer's report showing monthly receipts, disbursements and cash balances.

To help ensure transactions are accurately recorded and the village's reported cash balances are accurate, the clerk-treasurer should prepare monthly bank reconciliations to verify that adjusted bank account balances agree with the corresponding cash balances in the financial records. Any differences identified during the reconciliation process should be promptly investigated and resolved and someone independent of the recordkeeping process should review the monthly bank reconciliations to help ensure they are completed in an accurate and timely manner.

The annual budget is a financial plan for village operations. The appropriations in the budget represent choices by the board of trustees as to the allocation of village resources for specific purposes and the established spending limits for those various purposes. It is the mutual responsibility of the board of trustees, clerk-treasurer and department heads to monitor the budget throughout the year. Department heads should receive monthly budget status reports so they can review the available appropriations for their operational areas and they should not commit to making a purchase unless an adequate amount has been appropriated in the budget for that purpose.

If budgetary appropriations are projected to be insufficient, the board of trustees should take timely action to pass a resolution to modify the budget or it may restrict additional expenditures in that budget area, as appropriate. Waiting until the end of the fiscal year to make the necessary budget adjustments is not fiscally prudent and may lead to more serious conditions.

NYS GML Section 30 requires the clerk-treasurer to annually file the village's AFR with OSC within 60 days after the close of the fiscal year.<sup>5</sup> The AFR provides the board of trustees, OSC, village residents and taxpayers and other interested parties with a transparent tool to monitor and evaluate financial operations.

The board of trustees and clerk-treasurer should monitor developer deposit accounts by reviewing monthly balance sheet or trial balance reports showing the developer deposit account balances. Monitoring of these accounts is important to ensure the overall accuracy of the accounting records and reduce the risk that the village will not receive sufficient funds from developers to cover the costs of legal and engineering fees and unused funds will not be returned to the developers at the end of the projects.

## Additional Resources Available

**Figure 3: OSC Publications**

OSC *Local Government Management Guides* available on our website to help officials understand and perform their responsibilities.

<i>Fiscal Oversight Responsibilities of the Governing Board</i>	<i>Understanding the Budget Process</i>
<a href="https://www.osc.ny.gov/files/local-government/publications/pdf/fiscal-oversight-responsibilities-of-the-governing-board.pdf">https://www.osc.ny.gov/files/local-government/publications/pdf/fiscal-oversight-responsibilities-of-the-governing-board.pdf</a>	<a href="https://www.osc.ny.gov/files/local-government/publications/pdf/understanding-the-budget-process.pdf">https://www.osc.ny.gov/files/local-government/publications/pdf/understanding-the-budget-process.pdf</a>

In addition, our website can be used to search for audits, resources, publications and training for officials: <https://www.osc.ny.gov/local-government>.

<sup>5</sup> The 60-day filing requirement applies to villages with populations under 5,000.

# Appendix B: Response From Village Officials

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Village of  
**MANLIUS**  
Hank Chapman, Mayor



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December 4, 2025

Rebecca Wilcox  
Chief of Municipal Audits  
Syracuse Regional Office  
State Office Building, Room 409  
333 E. Washington Street  
Syracuse, New York 13202-1428

Dear Rebecca:

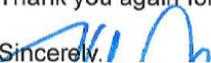
The Village of Manlius is very appreciative of the efforts of the New York State Comptroller's office in conducting an audit of our financial reports for the years from June 1, 2023 to March 31, 2025. We truly believe this will be and has already been a great opportunity for us to improve our operations and represent our taxpayers more effectively and efficiently. The Comptroller's office was very professional, courteous and helpful throughout the process. Overall, it was a good and learning experience for the village.

The Village Board has read and reviewed the draft audit findings and is in agreement with those findings. The only issue that we believe needs more emphasis is the fact that our operational issues that led to the untimeliness of reports coming to the board or being filed with the state were systemic over many years beyond just the years in the audit and despite numerous attempts to address them by the board, nothing improved until we restructured our office in April of 2025.

Again, all of the findings appear to be accurate and we have no disagreement with them.

Thank you again for this helpful report. This will serve to make us better going forward.

Sincerely,

  
Hank Chapman /  
Mayor

Trustees: Janice Abdo-Rolt • Nick Marzola • Rob Oley • Tom Pilewski  
One Arkie Albanese Avenue • Manlius, New York 13104 • Phone: 315.682.9171 • Fax: 315.682.8119  
[www.manliusvillage.org](http://www.manliusvillage.org)

# Appendix C: Audit Methodology and Standards

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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 employees and reviewed financial reports to obtain an understanding of procedures related to the Treasurer's monthly closing process in the financial system and the preparation and submission of the Village's financial reports.
- We reviewed financial reports prepared from June 2023 through January 2025, including budget status reports, balance sheets, trial balances and treasurer's reports and determined whether the reports were provided to the Board and Village officials in a timely manner. We also reviewed Board packets, emails and other available documentation to help us assess when and what reports were provided.
- We interviewed Board members, the Mayor, Clerk-Treasurer and the consultant (former Treasurer) to obtain their views on the services that were expected to be provided by the consultant and the associated compensation for those services. We also reviewed the consultant's invoices from June 2023 through February 2025 to determine the total amount paid to the consultant.
- We reviewed bank reconciliations as of January 31, 2025, to determine whether they were prepared and reviewed in a timely manner. We selected January as this was the most recent month when bank reconciliations were completed prior to the start of our audit fieldwork.
- We compared budget estimates to actual results as of April 30, 2024 to determine whether budgeted appropriations were overdrawn. We selected this month for review because it was one month before the end of the 2023-24 fiscal year and it reflected appropriation accounts that were overdrawn prior to the Board's November 12, 2024 resolution to amend the budget as of the end of the 2023-24 fiscal year.
- We reviewed all budget modifications included in Board packets, Board meeting minutes and the general ledger from June 2023 through March 2025 and determined whether budget modifications were made timely and approved by the Board.
- We obtained the filing status of the Village's 2021-22 through 2024-25 AFRs to determine whether the reports were submitted within the required deadlines.
- We interviewed officials to obtain an understanding of the process for replenishing developer deposit accounts and determine the status of the associated projects (e.g., completed or ongoing). We also reviewed the balances in developer deposit accounts as of January 31, 2025 and the associated account's general ledger activity from June 2021 through January 2025 to determine whether developer deposit accounts were properly monitored and managed. We went back to June 2021 because we identified an erroneous journal entry made during the 2021-22 fiscal year and we reviewed activity through January 2025 because this was the most recently completed month at the time we obtained the account activity in February 2025.

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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 relevant population size and the sample selected for examination.

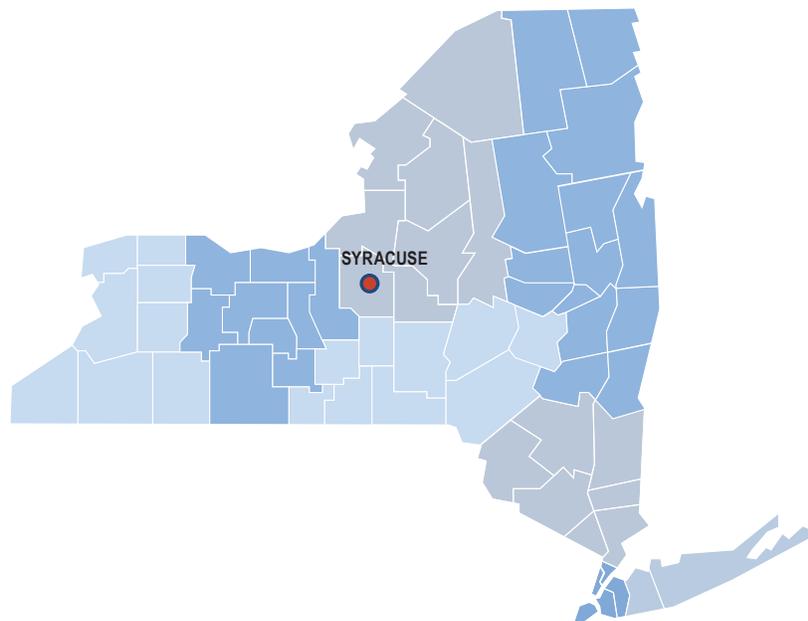
## Contact

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