



County of Oneida

County Clerk

2025M-110 | December 2025

Contents

- Audit Results 1**
 - Audit Summary 1

- County Clerk: Findings and Recommendations 3**
 - Finding 1 - The Clerk did not always remit funds to the County in a timely or accurate manner.. . . . 3
 - Recommendations 4
 - Finding 2 - The Clerk did not ensure a monthly accountability analysis was performed to reconcile liabilities against available cash.. . . . 5
 - Recommendations 7

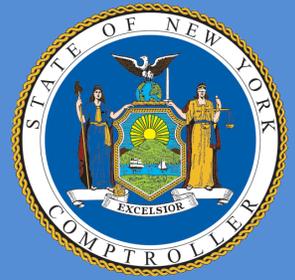
- Appendix A: Profile, Criteria and Resources. 8**

- Appendix B: Responses From County Officials 10**

- Appendix C: Audit Methodology and Standards. 14**

Audit Results

County of Oneida



Audit Objective

Did the Oneida County (County) Clerk (Clerk) properly collect and deposit funds, and remit funds in an accurate and timely manner?

Audit Period

January 1, 2024 – July 29, 2025

We extended our audit period to review certain Clerk collections back to 2007 and certain Clerk remittances back to 2023.

Understanding the Audit Area

A county clerk must collect, deposit, and remit funds accurately and in a timely manner to prevent theft or loss and ensure government operations are adequately funded. Timely and accurate handling of funds is a key part of internal controls that safeguards public money, establishes accountability and maintains fiscal integrity. The County Administrative Code (Administrative Code) requires the Clerk to submit remittances to the County Commissioner of Finance (Commissioner) within five days following the close of each month.

During the period January 1, 2024 through March 31, 2025, the Clerk collected fees totaling approximately \$21.7 million.

Audit Summary

Although the Clerk's staff collected and deposited funds in a timely manner, the Clerk did not always remit funds to the Commissioner in a timely or accurate manner. We determined remittances to the Commissioner for non-mortgage fees totaling approximately \$2.7 million averaged 69 days late from January 2024 through March 2025. The Clerk's delays in remitting funds to the Commissioner limited the County's ability to access and use funds in a timely manner. In addition, when funds are held by the Clerk for longer than required, there is increased risk that theft or loss, errors or misappropriation could occur and go undetected.

We also determined that the Clerk did not ensure monthly accountability analyses were prepared to reconcile liabilities against available cash throughout the audit period. Had the Clerk done so, the Clerk may have identified the following errors in recording and remitting funds soon after they occurred:

- 2,387 federal tax lien filing fees totaling over \$95,000 (dating back to 2007) were not remitted to the Commissioner.

-
- Approximately \$94,000 in revenues generated from website subscriptions were overpaid to the Commissioner.
 - As of March 31, 2025 cash exceeded known liabilities by \$108,138.¹

The report includes six recommendations that, if implemented, will improve the Clerk's financial operations. County officials agreed with our recommendations and indicated they will take corrective action. County officials' responses are 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 County Board of Legislators (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 Clerk's office.

¹ Based on an accountability analysis we conducted. See Finding 2.

County Clerk: Findings and Recommendations

The Clerk, an elected official, is responsible for collecting, depositing, and remitting a variety of fees and revenues generated through the Clerk's daily operations, including but not limited to fees related to court filings, real property transactions, New York State Department of Motor Vehicles (DMV) transactions, and filing and recording official documents. The proper handling of these funds is essential to financial accountability as these collections represent significant revenues for the County.

The Clerk is responsible for safeguarding these funds until they are remitted to the appropriate parties, including the Commissioner, New York State (State) agencies and other applicable parties. To fulfill this responsibility, the Clerk must ensure that collections are recorded accurately, deposited in a timely manner, and remitted in accordance with the Administrative Code. In addition, the Clerk should maintain written procedures to guide daily operations and ensure financial accountability.

More details on the criteria used in this report, as well as resources we make available to officials to help improve operations (Figure 2) are included in Appendix A.

Finding 1 - The Clerk did not always remit funds to the County in a timely or accurate manner.

We reviewed collections totaling approximately \$1.3 million and all remittances totaling approximately \$1.2 million during our test month of July 2024.² Although we determined that collections were deposited in a timely manner and intact (same amount and form as received), remittances were not always submitted in a timely manner. Additionally, in certain instances, funds were not remitted accurately. As a result, we expanded the audit period to July 2007 to review remittances of federal tax lien filing fees and to January 2023 to review revenues from website subscriptions and all remittances to the Commissioner from January 2024 through March 2025 for timeliness. We determined that:

- Remittances to the Commissioner for non-mortgage fees totaling approximately \$2.7 million were on average 69 days late. The delays were caused in part because bank reconciliations were not completed in a timely manner following the close of each month, postponing the preparation and submission of the corresponding treasurer's reports and remittances to the Commissioner.
- 2,387 federal tax lien filing fees totaling approximately \$95,000 dating back to 2007 were paid electronically by the Internal Revenue Service and deposited directly into the Clerk's operating bank account, but the current and previous Clerks did not include these collections in the monthly treasurer's reports and remit the fees to the Commissioner. Although \$40 was received for each transaction, staff incorrectly recorded \$0 for these transactions in the records, a practice which continued unchecked until we brought it to the attention of officials during fieldwork.

² See Appendix C for detailed information on our testing methodology and sample selection.

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- The Clerk paid the Commissioner approximately \$94,000 more in revenues from website subscriptions than was collected. This occurred because the Clerk and the First Deputy Clerk (Deputy Clerk) thought the revenues were not being properly reported and they made adjustments in three months of treasurer's reports to remit the funds. However, based on our review, the revenues were reported in another category of the treasurer's reports for the months they were initially received and were properly remitted.

We also tested a sample of prepaid customer accounts, voided transactions and disbursements from the Clerk's four bank accounts and did not identify any issues.³

The Clerk did not have written procedures to help guide staff on their duties related to collections, performing monthly reconciliations and making timely remittances to the respective parties. Without timely bank reconciliations and proper review procedures to compare collections with remittances, the Clerk lacked a clear and accurate accounting of what was owed to the County. As a result, the omissions and overpayments we identified went undetected. These deficiencies and the Clerk's late monthly remittances hindered the County's ability to access revenues in a timely manner and increased the risk of errors or misappropriation of funds.

Recommendations

The Clerk should:

1. Develop written procedures to help guide staff on their duties related to collections, remittances and monthly reconciliations.
2. Implement a recurring monthly remittance schedule and ensure collections are remitted to the County within five days after the end of the month as required.
3. Establish internal procedures to review monthly reports and corresponding remittances for accuracy before submission.
4. Review and correct federal tax lien filing fee recording practices to ensure the amounts of all collected fees are properly recorded and remitted to the Commissioner.

³ Ibid

Finding 2 - The Clerk did not ensure a monthly accountability analysis was performed to reconcile liabilities against available cash.

The County Comptroller requested this audit, in part, to determine whether the Clerk was holding any excess County funds. The County Comptroller, Commissioner and Clerk told us that some time prior to 1999, a former Clerk deposited approximately \$800,000 in an operating bank account to earn additional interest revenue on the funds. Although this information was passed on to officials over the years through word of mouth, current County officials do not have any specific details or records about this transaction, such as the date it may have occurred or the source of the funds. Records do show approximately \$800,000 was invested in certificates of deposit (CD) to earn interest over time. In November 2024, the current Clerk liquidated a CD of approximately \$800,000 and deposited it into the Clerk's operational bank account.

Although the Clerk's staff performed monthly bank reconciliations, they did not perform any accountability analyses to identify the funds on hand at the end of the month and to whom the funds were owed. Had the Clerk ensured these analyses were completed, it would have helped account for these additional funds.

We conducted an accountability analysis and determined that as of March 31, 2025, the Clerk's available cash balance totaled \$1,527,599. The Clerk's outstanding liabilities as of this date included funds due to the Commissioner and other parties for January, February and March 2025, and we identified various errors during the audit that required additional liability adjustments. These adjustments included approximately \$95,000 in fees related to federal tax liens not remitted to the Commissioner along with approximately \$94,000 in revenues generated from website subscriptions that were overreported and remitted twice to the Commissioner (as discussed in Finding 1). In total, the Clerk's cash exceeded the known liabilities, which resulted in an unexplained cash surplus of \$108,138 (Figure 1).

Figure 1: Accountability Analysis as of March 31, 2025

Cash in Bank	\$1,464,735
Deposits in Transit	62,864
Adjusted Bank Balance (Total Cash)	\$1,527,599
Liabilities:	
Due to Various Parties (March 2025 Collections)	\$626,250
Due to County:	
Mortgage Tax Fees (March 2025 Collections)	\$298,968
January 2025 Treasurer's Report	177,731
February 2025 Treasurer's Report	138,737
March 2025 Treasurer's Report	176,558
Total Due to County	\$791,994
Other Adjustments Identified During the Audit:	
Due to County (unremitted federal tax lien filing fees from July 2007 through March 2025)	\$95,480
Due From County (overpayments of website subscription revenues)	(93,875)
Due From County (miscellaneous overpayments) ^a	(395)
Due to County (unremitted interest income)	7
Other Adjustments Total	\$1,217
Total Known Liabilities Net of Adjustments	\$1,419,461
Total Cash in Excess of Known Liabilities	\$108,138

a) During our testing, we identified various errors which resulted in overpayments to the County.

Although some of this cash surplus may be attributable to the approximately \$800,000 that was purportedly deposited in the Clerk's account prior to 1999, officials could not verify this, nor could they ascertain whether the \$800,000 should still be available in the bank. This occurred because the funds were not tracked separately through the years and the Clerk did not ensure monthly accountability analyses were performed to identify the funds on hand.

The Deputy Clerk told us that a portion of the \$108,138 unexplained cash surplus was likely attributable to commissioner of deed collections the Clerk should have remitted to the Commissioner but did not include on the monthly treasurer's reports. The Deputy Clerk corrected this reporting error in March 2024 and the Clerk has since included the fees on the monthly treasurer's reports as required. After our fieldwork ended in July 2025, the Deputy Clerk told us she had identified approximately \$13,850 in unremitted commissioner of deed collections from prior months and she was continuing to work to identify any additional outstanding liabilities.

When monthly accountability analyses are not performed, the Clerk cannot determine whether sufficient funds exist to meet their obligations or they are holding excess funds. Furthermore, errors and

discrepancies that go unresolved for a long period of time are much more difficult to identify and correct when accountability analyses are not regularly performed.

Recommendations

The Clerk should:

5. Perform monthly accountability analyses to reconcile available cash to known liabilities (amounts due to the County and other parties).
6. Remit any unidentified excess funds to the Commissioner.

Appendix A: Profile, Criteria and Resources

Profile

The County has a population of 232,125 and includes 26 towns, 16 villages, and three cities.

The County is governed by the Board which is composed of 23 elected Legislators, one of whom serves as the Chairperson. The Board is responsible for the general oversight of the County's financial affairs and safeguarding County resources. The Clerk is an elected official who oversees 45 employees and is responsible for collecting, depositing and remitting a variety of fees and revenues generated through the Clerk's daily operations. The current Clerk took office in January 2023.

The Commissioner is appointed by the County Executive and is responsible for collecting, receiving, having custody of, depositing and disbursing all fees, revenues and other funds of the County or for which the County is responsible.

Criteria – County Clerk

County clerks are responsible for collecting, safeguarding, and remitting various public funds to their respective county, various State agencies and other parties. These responsibilities require the establishment and maintenance of effective internal controls to ensure the accuracy and integrity of financial operations. Key control activities include the accurate receipting of funds, timely monthly reconciliations of cash and liabilities, and timely remittances to the respective parties.

Pursuant to the Administrative Code, all remittances to the County must be submitted to the Commissioner within five days following the close of each month. In addition, the Clerk should maintain comprehensive written procedures to guide day-to-day financial operations and to define roles and responsibilities designed to promote consistent operational practices.

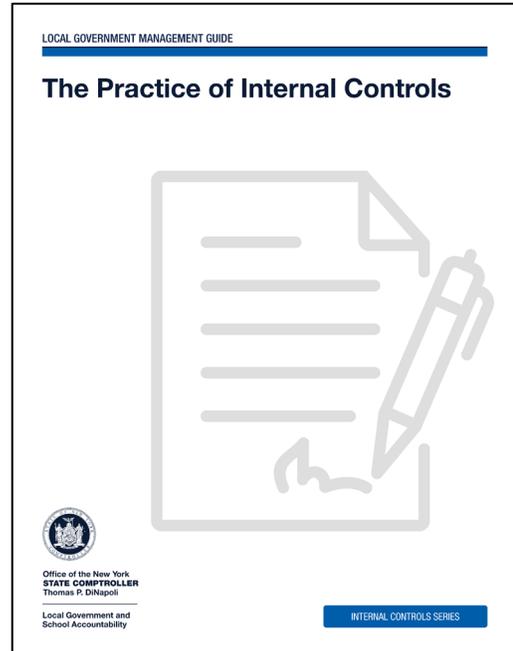
To ensure financial accountability, the Clerk should also ensure monthly bank reconciliations and accountability analyses are performed to compare available cash (on hand and in the bank) to known liabilities (unremitted collections). These procedures are important because they help verify the accuracy of records and to ensure accurate and timely remittances. Any discrepancies between liabilities and available cash should be investigated and resolved promptly.

Additional Resources

To help understand and perform their responsibilities, County officials should refer to OSC's *Local Government Management Guide* publications available on our website, including *The Practice of Internal Controls* (Figure 2).

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

Figure 2: Local Government Management Guide – The Practice of Internal Controls^a



a) <https://www.osc.ny.gov/files/local-government/publications/pdf/fiscal-oversight-responsibilities-of-the-governing-board.pdf>

Appendix B: Responses From County Officials



ONEIDA COUNTY OFFICE OF THE COUNTY EXECUTIVE

ANTHONY J. PICENTE, JR.
County Executive
ce@oneidacountyny.gov

December 5, 2025

Chief of Municipal Audits
Office of the State Comptroller, Syracuse Regional Office
State Office Building
333 East Washington Street, Room 409
Syracuse, New York 13202

Re: Response to Audit Findings Report

Thank you for the opportunity to review and respond to the recent audit of the Oneida County Clerk's Office conducted by the New York State Comptroller's Division of Local Government and School Accountability. We appreciate the time, effort, and professionalism demonstrated by the audit team throughout this process.

We acknowledge the findings and recommendations presented in the report. We have reviewed each recommendation and provide the following information regarding the actions the County has taken or will undertake in response.

Recommendation #1: The Clerk should develop written procedures to help guide staff on their duties related to collections, remittances and monthly reconciliations.

Response to Recommendation #1: The Clerk's Office is in the process of developing written procedures specific to the acceptance of collections, remittance, and month-end reconciliation procedures.

Recommendation #2: The Clerk should implement a recurring monthly remittance schedule and ensure collections are remitted to the County within five days after end of the month as required.

Response to Recommendation #2: The Clerk's Office is in the process of developing written procedures for month-end reconciliation. The Clerk's First Deputy now monitors the monthly reconciliation process on a daily basis and has reduced the time to complete at month's end. Additionally, the County Executive and Board of Legislators are drafting changes to the Administrative Code that will allow for a more reasonable amount of time for the Clerk to remit collections to the County.

Recommendation #3: The Clerk should establish an internal procedure to review monthly reports and corresponding remittances for accuracy before submission.

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Response to Recommendation #3: The Clerk's First Deputy is now performing monthly accountability analyses prior to remitting the monthly Treasurer's Report to the Oneida County Commissioner of Finance.

Recommendation #4: The Clerk should review and correct federal tax lien filing fee recording practices to ensure the amounts of all collected fees are properly recorded and remitted to the Commissioner.

Response to Recommendation #4: Procedures for the IRS Federal Tax lien collection and recording were changed when errors were discovered in July 2025.

Recommendation #5: The Clerk should perform monthly accountability analyses to reconcile available cash to known liabilities (amounts due to the County and other parties).

Response to Recommendation #5: The Clerk's First Deputy is now performing monthly accountability analyses prior to remitting the monthly Treasurer's Report to the Oneida County Commissioner of Finance.

Recommendation #6: The Clerk should remit any unidentified excess funds to the Commissioner.

Response to Recommendation #6: The Clerk is currently in the process of writing a procedure regarding remittance of unidentified excess funds to the Oneida County Commissioner of Finance.

The County is committed to continuous improvement, accountability and effective service delivery. We view this audit as a valuable tool in that effort and will continue working to ensure strengthening operations and internal controls.

Very truly yours,

Anthony J. Picente, Jr.
Oneida County Executive

Cc: Gerald J. Fiorini, Onieda County Board of Legislators Chairman
Enessa Carbone, Esq., Oneida County Comptroller
Anthony R. Carvelli, Oneida County Commissioner of Finance
Mary Finegan, Oneida County Clerk

Mary Finegan
County Clerk

Lisa Weeks
First Deputy to the County Clerk



County Clerk Deputies:

Brenda Breen, Second Deputy
Gary Artessa,
Sadie Langdon

Mathew Black, Second Deputy
Lynarda Girmonde,
Angela Tiffany

CLERK OF ONEIDA COUNTY OFFICE

County Office Building – 800 Park Avenue – Utica, New York 13501

December 5, 2025

Chief of Municipal Audits
Office of the State Comptroller, Syracuse Regional Office
State Office Building
333 East Washington Street, Room 409
Syracuse, New York 13202

Re: Response to Audit Findings Report

Thank you for providing the recent audit report of the Oneida County Clerk's Office. We appreciate the professionalism demonstrated by your team through the review process and the constructive nature of the findings and recommendations.

We acknowledge the issues identified in the report and value the guidance offered. The recommendations will aid us in strengthening our internal procedures, improving operational consistency, and enhancing accountability within the office.

Below is a summary of the corrective actions that have already been taken, as well as additional measures currently underway or planned for implementation.

1. The First Deputy is now involved in the Monthly reconciliations on a daily basis and has reduced the time taken to complete.
2. We have decreased the time to remit funds to the NYS disciplines and the Oneida County Commissioner.
3. We are in the process of writing procedures specific to the acceptance of collections and remittances for all staff.
4. We are in the process of writing procedures for all month end reconciliation procedures for specific staff.
5. The procedures for the IRS Federal Tax lien collection and recording were changed when discovered in July 2025.

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6. The First Deputy is now performing monthly accountability analyses prior to remitting the monthly Treasurer's report to the Oneida County Commissioner of Finance.
 7. We are currently in the process of researching and stipulating procedures as they relate to the refunding of payments made via the [REDACTED] filing system.
 8. We are currently in the process of writing a procedure regarding remittance of unidentified excess funds to the Oneida County Commissioner of Finance.

Moving forward, we will continue to address these matters systematically and ensure that the office aligns with all applicable standards and best practices.

Very truly yours,

Mary Finegan
Oneida County Clerk

Cc: Anthony J. Picente, Jr., Oneida County Executive
Gerald J. Fiorini, Oneida County Board of Legislators Chairman
Enessa Carbone, Esq., Oneida County Comptroller
Anthony R. Carvelli, Oneida County Commissioner of Finance

Appendix C: Audit Methodology and Standards

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 the Clerk and other County officials to gain an understanding of the procedures related to collecting and depositing funds by the Clerk and remitting funds to the Commissioner and various other parties.
- Collections from January 1, 2024 through March 31, 2025 totaled approximately \$21.7 million. Using our professional judgment, we selected a sample month (July 2024) to test transactions. We selected this month because it occurred prior to our notification to the County of our audit and we had no expectation that we would find more or fewer exceptions and/or errors in this month than in other months. We reviewed \$923,883 of approximately \$1.2 million in non-DMV collections. We reviewed whether collections were deposited in a timely manner and intact by reviewing all 304 cash collections totaling \$16,722, and all 824 check and money order collections totaling \$763,459 from the Clerk's records to deposit compositions provided by the County's banking institutions. We also selected a two-week sample of automated clearing house and credit card payments totaling \$2,566 and \$141,136, respectively and compared recorded collections to bank statements.
- For the sample month of July 2024, we traced all recorded DMV collections totaling \$407,880 to the deposits on bank statements to determine whether collections were deposited in a timely manner and intact.
- We reconciled all collections for the month of July 2024 to remittances for the same month to determine whether the amounts were remitted accurately.
- We reviewed all remittances to the Commissioner for the period January 2024 through March 2025 to determine whether they were remitted in an accurate and timely manner. Based on our discussions with the Deputy Clerk and errors noted in our initial sample test, we expanded our testing to review 2,387 in federal tax lien filing fee collections dating back to July 2007 and website subscription revenues back to January 2023 to quantify amounts that were either overpaid or not properly paid to the County.
- We reviewed payments on prepaid customer accounts (i.e., map, printing and copying fees) for the month of July 2024 to determine whether collections were accurately recorded on the Clerk's monthly distribution report. We also selected two account payments totaling \$324 out of 24 account payments totaling \$2,250 to determine whether they were deposited in a timely manner and intact.
- We reviewed 10 voided transactions for the month of July 2024 out of 79 total voided transactions to determine whether they were for acceptable reasons and properly approved.
- We reviewed the June and July 2024 bank statements for all four Clerk bank accounts to determine whether there were any improper disbursements out of the accounts.

-
- We performed an accountability analysis as of March 31, 2025 to compare liabilities against available cash and quantify the difference.

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.

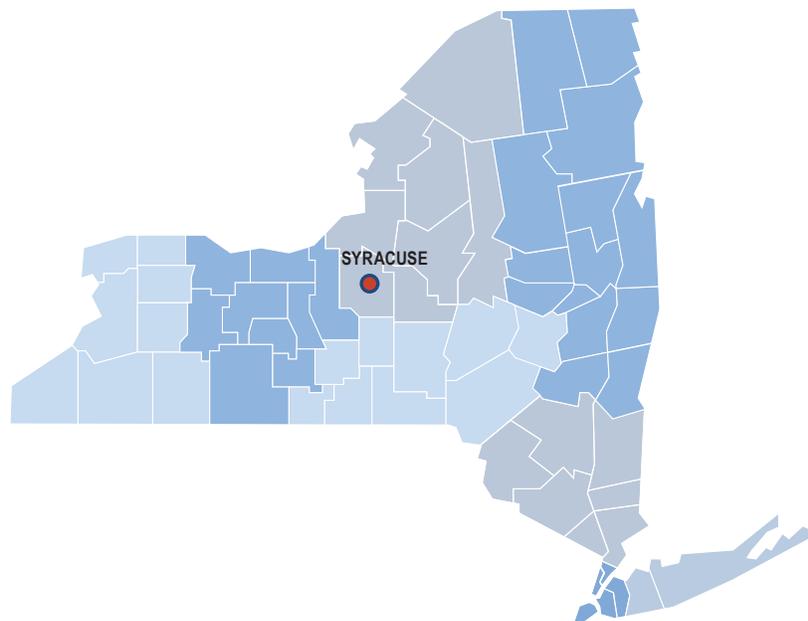
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SYRACUSE REGIONAL OFFICE – Rebecca Wilcox, Chief of Municipal Audits

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