



Steuben County

Financial Management

2025M-127 | December 2025

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Audit Results

Steuben County



Audit Objective

Did Steuben County (County) officials effectively manage the County's fund balance?

Audit Period

January 1, 2021 – July 31, 2025.

We extended the audit period back to 2014 to review fund balance and reserve balances reported in annual financial reports.

Understanding the Audit Area

A key measure of a county's financial condition is its level of fund balance, which represents the difference between revenues and expenditures accumulated over time. Maintaining a reasonable amount of unrestricted fund balance within operating funds is an important financial consideration for county officials because it is available for appropriation to reduce taxes, fund one-time expenditures and other uses. Combining a reasonable level of unrestricted fund balance with specific legally established reserve funds provides resources for both unanticipated events and other identified or planned needs, such as future infrastructure and equipment needs.

The County Legislature (Legislature) is responsible for the general management and control of the County's financial affairs, which includes adopting and monitoring the annual budget, developing written multiyear financial and capital plans, and establishing financial policies, such as fund balance and reserve policies. The Commissioner of Finance is the chief fiscal officer, and the County Manager is the chief executive officer and budget officer.

The County's two main operating funds are the general and road funds, for which 2025 appropriations totaled \$213.7 million and \$29.2 million, respectively. As of December 31, 2024, the general and road funds had unrestricted fund balances that totaled \$118.9 million. The general and road funds are primarily funded by sales tax (general fund only), State and federal aid and real property taxes. The general fund also reported six reserve funds with balances totaling nearly \$6 million.

Audit Summary

County officials did not effectively manage the County's fund balance. As a result, as of December 31, 2024, the County maintained unrestricted fund balance in the general fund totaling \$103.4 million (48 percent of the upcoming year's budget) and in the road fund totaling \$15.5 million (53 percent of the upcoming year's budget). The Legislature did not adopt an adequate fund balance policy or develop and adopt comprehensive, written multiyear financial or capital plans. An adequate fund balance policy would have assisted the County Manager, Legislature and County officials in developing and adopting realistic budgets and planning for the County's financial future. In addition, the Legislature's and County officials' budgeting practices diminished the transparency of County finances to the taxpayers and residents. For example, over the last four calendar years 2021 through 2024, the Legislature authorized unbudgeted transfers totaling \$36.6 million, which, in effect, reduced the reported operating surpluses.

After our initial audit discussions with County officials, the Legislature updated its administrative code to add a maximum general fund balance goal to its fund balance policy and adopt a reserve fund policy. The Legislature also created and funded new reserves in July 2025 to significantly reduce its unrestricted fund balance.

The report includes eight recommendations that, if implemented, will improve the County's financial management. County officials generally disagreed with our findings but indicated they have begun initiating corrective action. Appendix C includes our comments on the County's response.

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 D.

The Legislature 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 Legislature to make the CAP available for public review.

Financial Management: Finding and Recommendations

A county legislature in conjunction with county officials is responsible for the overall management of the county’s fund balance including maintaining a reasonable level of fund balance and adopting written policies and written multiyear financial and capital plans that assist it in assessing long-term needs and financial management strategies. A realistic budget begins with sound estimates and well-supported budgetary assumptions based on historical data or known trends. A county legislature may establish reserves to restrict a reasonable portion of fund balance for specific purposes, in compliance with statutory directives.

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 6), are included in Appendix A.

Finding 1 – County officials did not effectively manage fund balance.

Over the last four calendar years 2021 through 2024, the County’s general and road funds’ unrestricted fund balances, the portions of fund balance available for appropriation to reduce taxes and for other uses, were significant amounts in comparison to the upcoming year’s budgeted appropriations. As of December 31, 2024, unrestricted fund balance in the general and road funds totaled \$103.4 million and \$15.5 million, respectively, and were sufficient to fund approximately half of the upcoming year’s budgeted appropriations (Figures 1 and 2).

Figure 1: Unrestricted General Fund Balance (Including the Percentage of the Upcoming Year’s Budget)

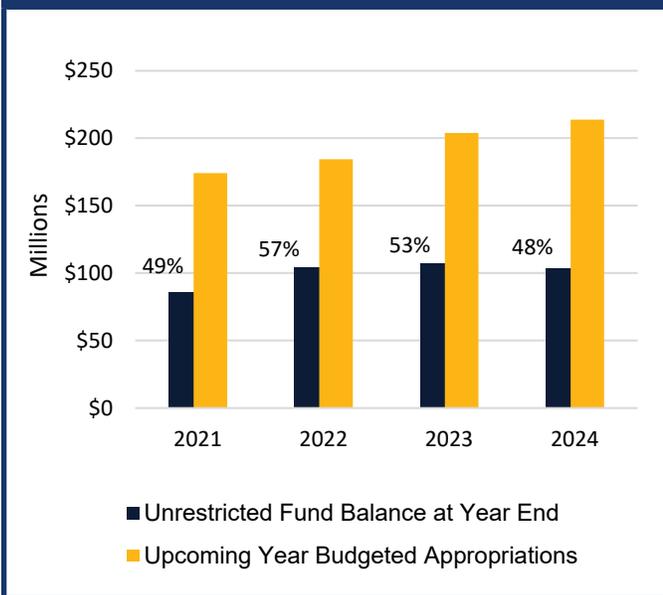
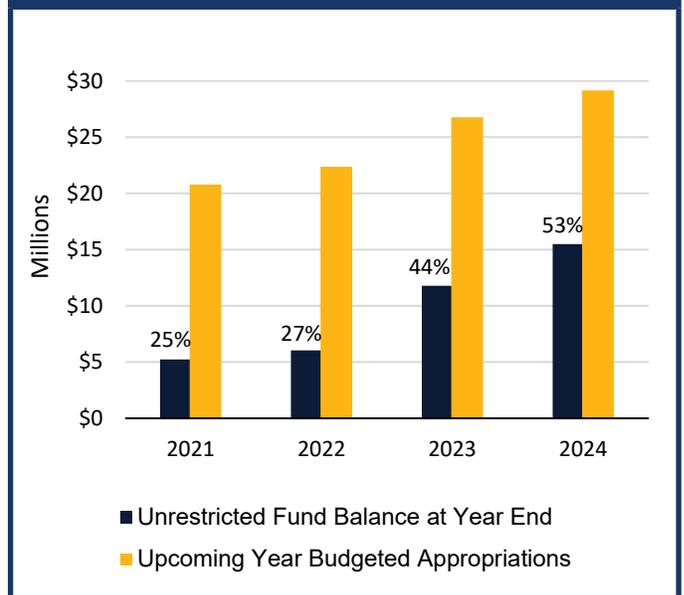
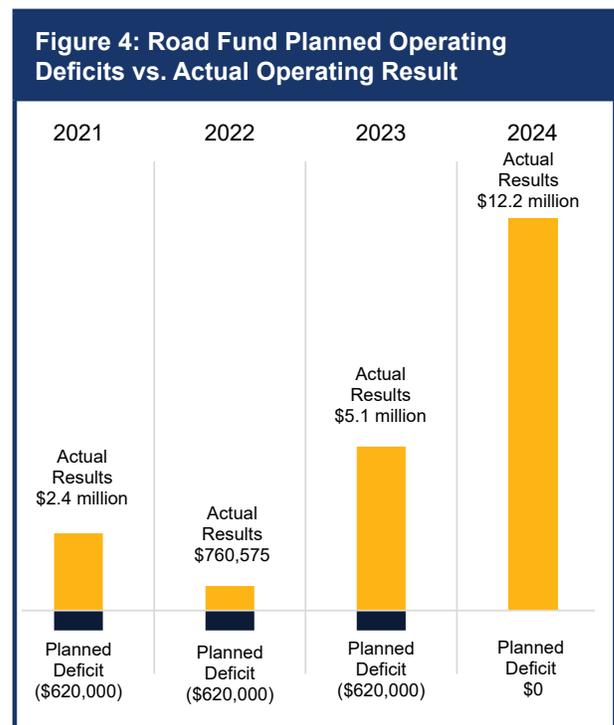
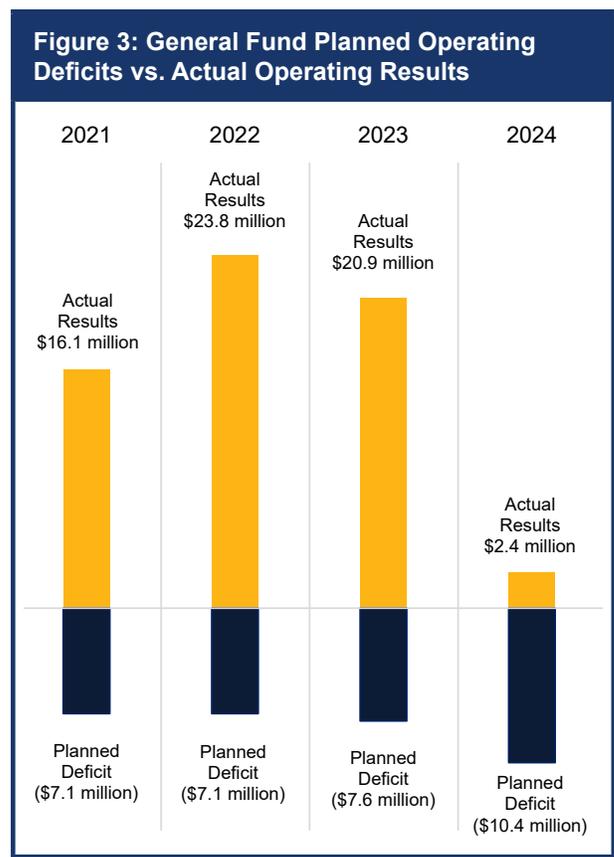


Figure 2: Unrestricted Road Fund Balance (Including the Percentage of the Upcoming Year’s Budget)



The accumulation of unrestricted fund balance occurred, in part, because the Legislature’s adopted fund balance policy did not include specific thresholds for maintaining reasonable amounts of unrestricted fund balance for all funds. Additionally, the Legislature did not adopt comprehensive written multiyear financial and capital plans. Finally, the Legislature did not adopt realistic budgets and did not receive sufficiently detailed budgetary information to adequately monitor the budget against operating results throughout the year. For example, the quarterly summary reports provided to the Legislature included total costs by department for wages, fringe benefits, and equipment and contractual costs, with no additional breakdown or comparison to the adopted budget. The reports also included total revenues with no information to track the status of key revenue sources during the year. Furthermore, four of six legislators we spoke to, including the Legislative Chair and the Finance Committee Chair, said they do not receive much information for monitoring budget progress and two, including the Legislative Chair, expressed to us, and during Legislature meetings, that they would like to see additional and more detailed financial reports.

County officials prepared and the Legislature adopted budgets for the last four calendar years 2021 through 2024, and in the 2025 general fund budget, that included planned operating deficits for the general and road funds. To finance appropriations, the Legislature appropriated fund balance totaling \$32.2 million and \$1.8 million in the general and road funds, respectively. However, the general and road funds had operating surpluses (Figures 3 and 4) because County officials consistently underestimated revenues, including general fund sales tax, interest on bank accounts and road fund State and federal aid. County officials also overestimated general fund appropriations, primarily payroll and employee benefits by including the full cost of approximately 150 vacant positions in the budget for calendar years 2023 and 2024.

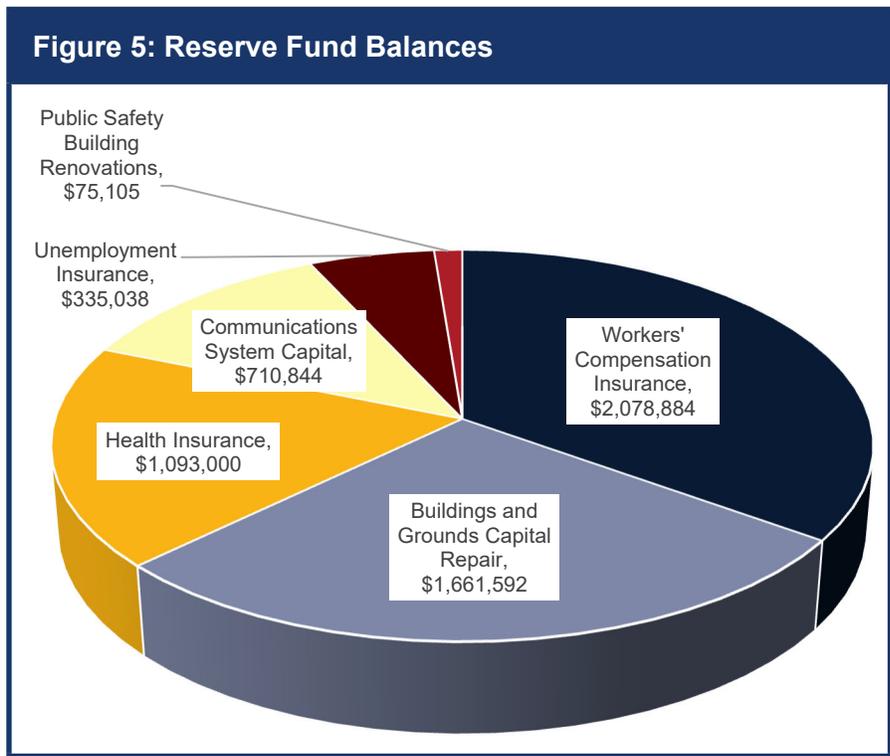


Although the Legislature continued many of these budgeting trends for 2025, it more realistically estimated sales tax and interest revenue by increasing them each by over \$2 million and did not fully fund the cost of the vacant positions. However, the general and road funds will likely experience operating surpluses that will further increase fund balance.

The Legislature’s and County officials’ budgeting practices diminished the transparency of County finances to the taxpayers and residents. The County Manager, Finance Director, Legislative Chair, and three of the five other Legislators we spoke to told us that they used conservative budgeting practices and acknowledged that they consistently underestimated sales tax revenue to keep a cushion to offset other variances and avoid any financial stress.

In addition, over the last four calendar years 2021 through 2024, the Legislature authorized unbudgeted transfers totaling \$27.4 million from the general fund and \$9.2 million from the road fund to the capital projects fund (\$33.5 million) and to other funds (\$3.1 million), which, in effect, reduced the reported operating surpluses. The unbudgeted transfers to the capital projects fund were placed into various project accounts established for specific types of future expenditures, some of which were not routinely or promptly used. While County officials explained they wanted to earmark certain funds for specific purposes as they come available, the legal way to do so – for those purposes that are not already planned upcoming projects – is in properly established reserve funds.

Although the Legislature properly established six long-standing reserves¹ totaling almost \$6 million (Figure 5), it did not adopt a reserve fund plan that clearly communicated the purpose and intent for establishing each reserve fund, the manner in which the County will fund and maintain each reserve, the optimal or targeted funding levels and the conditions under which reserves will be used or replenished. In addition, the reserve funds generally were not used to finance operations. County officials only routinely used the buildings and grounds capital repair reserve (repair reserve). The other five reserves totaling \$4.3 million were not used during the audit period and have had the same balances since at least 2014. Therefore, we question the need for these



¹ Five reserves were established between 1966 and 1986, and the communications system capital reserve was established in 2005.

reserves. The unchanging balances also indicated that County officials did not properly allocate interest earnings to each reserve each year as required by New York State General Municipal Law (GML).

Without comprehensive written multiyear financial and capital plans, a written fund balance policy to establish a reasonable amount of unrestricted fund balance to be maintained, and the funding and use of properly established reserves, it is difficult for County officials to properly manage the County's fund balance to help ensure property taxes are not more than necessary and future needs are financed without significantly overburdening taxpayers.

During our audit fieldwork, County officials took the following steps to improve the management of the County's fund balance:

- On May 19, 2025, the Legislature updated the County's fund balance policy to establish a maximum unrestricted fund balance goal of 50 percent of general fund operating expenditures. However, the policy did not include a detailed justification for this fund balance level.
- The Legislature also created a general reserve policy, but it did not address specific types of reserves.
- On July 28, 2025, the Legislature took measures to reduce unrestricted fund balance to closer to the new policy goal by establishing four new capital reserves and an employee benefit accrued liability reserve. The Legislature authorized funding from the general fund unrestricted fund balance totaling \$17 million and transferred \$2 million from unrestricted fund balance to the previously existing general fund repair reserve, effectively decreasing unrestricted fund balance by \$19 million.
- On July 28, 2025, based on a comprehensive review of all projects accounted for in the capital projects fund by County officials, the Legislature also authorized by resolution the closure of completed capital projects with outstanding balances reported in the capital projects fund totaling \$927,409 and transferred \$120,542² to the general fund repair reserve, and \$806,867³ to other open capital projects effective at the end of the 2024 calendar year. The resolution also reported that balances of all active capital project accounts, as of December 31, 2024, totaled approximately \$28.5 million.

2 The resolution listed 37 old projects to close, 18 of which had remaining balances to transfer to the reserve.

3 From 13 projects, 12 of which had more sizeable balances ranging from \$6,000 to \$359,000.

Recommendations

County officials should:

1. Develop a plan to reduce unrestricted fund balance in the general and road funds in a manner that benefits County taxpayers and aligns with the County's fund balance policy. For example, unrestricted fund balance can be used to:
 - Fund one-time expenditures such as capital improvements,
 - Fund authorized and needed reserves,
 - Pay off debt, and
 - Reduce real property taxes.
2. Develop, adopt and periodically update comprehensive written multiyear financial and capital plans.
3. Develop and adopt realistic annual budgets that include reasonable estimates for revenues and appropriations and provisions for the funding of reserves and capital projects.
4. Discontinue the practice of appropriating fund balance that is not needed or used to fund operations.
5. Review all reserve fund balances to determine whether they are reasonable or sufficient and develop a written plan to reduce, in compliance with applicable statutes, or increase reserve balances as necessary.
6. Properly allocate interest earnings to each reserve each year and take appropriate remedial action for interest earnings that were not previously allocated.

The Legislature should:

7. Review and update the County's fund balance policy to include a detailed justification for the fund balance levels established.
8. Review and update the County's general reserve policy ensuring it includes long-term intentions for the accumulation and use of all permissible and established reserve funds.

Appendix A: Profile, Criteria and Resources

Profile

The County covers approximately 1,400 square miles, has approximately 94,000 residents and encompasses 32 towns, 14 villages and two cities. The County is governed by the Legislature, which includes 17 elected Legislators representing 13 districts, one of whom serves as the Chair. The Legislature is responsible for the general oversight of financial affairs and safeguarding County resources.

The County Manager is appointed by the Legislature, serves as the chief executive officer and budget officer, and acts on behalf of the Legislature for the administration of daily activities. These tasks include implementing County policy, overseeing all County Departments' operations and acting as the official and sole liaison between the County department heads and the Legislature.

The Commissioner of Finance is the chief fiscal officer and is responsible for the financial affairs of the County. His duties include preparing and maintaining the County financial records and reports, assisting with budget preparation, and managing and investing County funds.

Criteria – Financial Management

To properly manage fund balance, a county legislature should adopt written fund balance and reserve policies that address the amount of unrestricted fund balance to be maintained in each fund from year to year. The policies should explain why money is set aside in specific reserves and include their optimal funding levels. In addition, a reserve plan should communicate to taxpayers the county legislature's financial objectives for the reserves and conditions under which the assets will be used. Interest earned and capital gains realized on investments accrue to, and become part of, each reserve fund as required by GML. A county legislature should also periodically determine whether the amounts accumulated in the reserves are reasonable. Combining a reasonable level of unrestricted fund balance with specific legally-established reserve funds provides resources for unanticipated events and other identified or planned needs, such as future infrastructure and equipment needs.

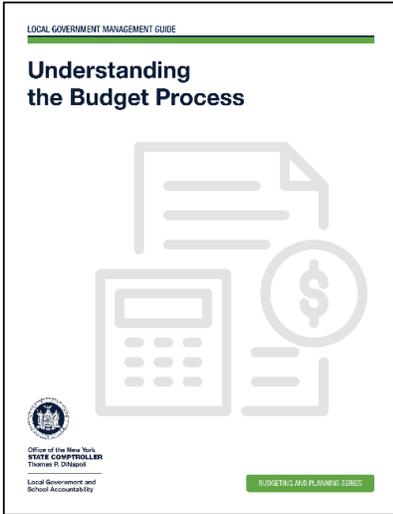
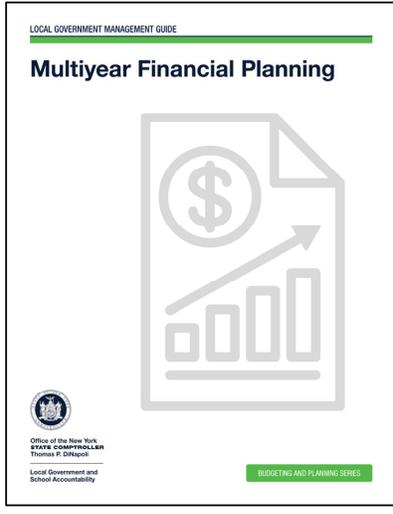
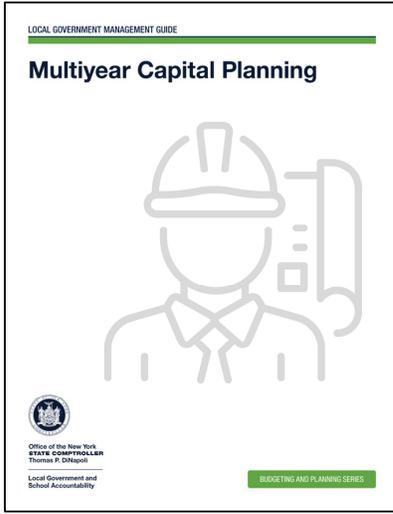
In addition, a county legislature should adopt comprehensive, written multiyear financial and capital plans that assess long-term needs and alternative approaches to financial issues. A comprehensive written multiyear financial plan projects revenues and expenditures for several years in the future to illustrate what will happen to the county's ability to pay for and provide services, while written capital plans should have a clear mission to maintain and improve the county's capital assets over time.

County officials should use these policies and plans as guidelines to develop and adopt reasonably estimated and structurally balanced budgets based on historical trends and other known factors, in which recurring revenues finance recurring expenditures. County officials should prepare, and the county legislature should receive and review, adequate financial reports to monitor adopted budgets throughout the year to identify and address potential significant variances.

Additional Fund Balance Management Resources

Figure 6: OSC Publications

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

<i>Understanding the Budget Process</i>	<i>Multiyear Financial Planning</i>	<i>Multiyear Capital Planning</i>
 <p>understanding-the-budget-process.pdf</p>	 <p>multiyear-financial-planning.pdf</p>	 <p>multiyear-capital-planning.pdf</p>
<i>Capital Projects Fund</i>	<i>Reserve Funds</i>	
 <p>capital-projects-fund.pdf</p>	 <p>reserve-funds.pdf</p>	

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

Appendix B: Response From County Officials



STEUBEN COUNTY LEGISLATURE

*Kelly H. Fitzpatrick, Chair
District 3*

Ms. Stephanie Howes
Chief of Municipal Audits
Division of Local Government and School Accountability
Office of the State Comptroller

Dear Ms. Howes,

On behalf of Steuben County, I write in response to the Financial Management Audit of Steuben County. We appreciate the work of staff of the Office of the State Comptroller during the audit process and the guidance shared during our many conversations.

As noted in this report, during the audit process, the Legislature worked to update policies related to fund balance and reserves to reflect best practices developed by your Office. While our fund balance policy had a minimum threshold, we've revised this to include a maximum, based on percentage of total expenses. In addition, while our capital project policies and practices have provided a solid and regulated framework for the earmarking of funds for future use, we've adopted policies focused on the use of reserves, which better align with your guidance. Your counsel in this process has been very helpful.

That said, we disagree with the one finding that County officials did not effectively manage fund balance. Like most, if not all counties in New York, unanticipated revenue, primarily in the form of sales tax, interest earnings, and federal aid, led to a marked increase in fund balance in the years under audit (2021-2024). The specific factors are addressed below:

See
Note 1
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Sales Tax

Sales tax collections in 2021 and 2022 increased dramatically in the post-COVID economic recovery, far outpacing budgeted revenue projections. Below is a table that includes budgeted sales tax collections, actual receipts, and percent and dollar change from prior year. 2020 is included to provide additional context:

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Steuben County Sales Tax Collections				
	Budget	Actual	% Change from Prior Year	\$ Change from Prior Year
2020	\$31,022,000.00	\$33,848,645.92	-3.24%	-\$1,133,113.99
2021	\$31,022,000.00	\$40,579,564.60	19.89%	\$6,730,918.68
2022	\$32,722,000.00	\$45,078,854.46	11.09%	\$4,499,289.86
2023	\$34,722,000.00	\$44,529,227.80	-1.22%	-\$549,626.66
2024	\$37,722,000.00	\$43,750,280.11	-1.75%	-\$778,947.69

As shown, the robust and unexpected sales tax increases, especially in 2021 and 2022 had the impact of increasing fund balance by over \$10M, with levels moderating in recent years. To more accurately reflect anticipated sales tax collections, Steuben County has increased its budgeted amount to \$39,722,00 in 2025 and \$41,722,000 in 2026, which is less conservative and will result in far less accumulated fund balance in the future.

Interest Earnings

Favorable market conditions and a new partnership with liquidity data analysis firm (3+1), allowed Steuben County to capture significant interest earnings, starting in 2022, which also had the effect of increasing fund balance. This is a benefit to our residents and taxpayers, leveraging safe investments as a source of revenue to offset the tax

*Steuben County Office Building, 3 East Pulteney Square, Bath, New York 14810-1557
Telephone (607) 664-2243; Fax (607) 664-2282*

burden. The amounts budgeted for Interest Earnings have been increased in 2025 and 2026, providing a buffer against rising costs in mandated services and other programs.

See
Note 1
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Interest Earnings		
	Budget	Actual
2020	\$1,200,000	\$763,862
2021	\$827,000	\$284,850
2022	\$827,000	\$1,385,277
2023	\$1,800,000	\$7,308,943
2024	\$4,565,000	\$8,354,928

Vacant Positions

The audit notes that expenses for salaries and fringe benefits were overestimated in the years under audit due to the funding of positions that were vacant. While correct, the findings do not provide the context that exacerbated this dynamic. For reference, prior to COVID, of the approximate 1,000 budgeted positions, between 60-80 of those positions would be vacant at any given time, whether due to resignation, retirement, or timing of recruitment. As experienced by most organizations, Steuben County has faced difficulties in recruiting and retaining staff, resulting in the average vacancies increasing to 120-160 positions. The County has aggressively sought to fill vacant positions and to ensure the offering of competitive salary and benefits, significantly increases wages over the past four years, yet we still face challenges filling positions. Recognizing the fact that these budgeted positions were having the effect of wage and fringe expenses outstripping actual expenditures, the County budgeted vacant positions at 50% of the annual cost for 2025 and reduced this amount to 40% of cost for 2026. This reflects the use of less conservative budgeting practices, which also checks growth of fund balance.

Unbudgeted Transfers and Receipts

The audit makes multiple references of unbudgeted transfers and receipts, without context of the sources and use of these funds. The largest unbudgeted receipt in the years under audit were the approximately \$18M in federal funds from the American Rescue Plan Act of 2021 (ARPA), which provided all municipalities, including Steuben County, with federal funds that were earmarked for pandemic recovery, public works projects, and infrastructure investments. Steuben County has allocated all of these funds, as required by federal guidelines, with the largest projects being construction of two highway shops and an \$8M investment in rural broadband expansion. The second largest unbudgeted receipt and appropriation was a unique contract with the 8-Point Wind project, where the developer allocated \$8.3M to Steuben County to repair county roads damaged during construction of this wind project. This agreement was in lieu of a road use agreement, where the developer would separately contract with a private construction firm to repair the roads damaged. We believe the details of these two large allocations provide the proper context related to this portion of the audit.

Tax Increases Below NYS Property Tax Cap

While the audit discusses many of the critical factors impacting the County’s financial status, it omits analysis of the property tax actions taken in this period, specifically the County implementing minimal tax levy increases. Due to the fiscal health of the County and in recognition of a strong fund balance, officials and the Legislature were able to adopt annual spending plans significantly below limits allowed under the New York State Property Tax Cap. It’s also worth noting that for Tax Cap reporting purposes, per the statutory calculations of the Cap, Steuben County’s reportable tax levy actually decreased in 2022 by \$3,180 and in 2024 by \$591,217. Further, these management practices have allowed the average property tax rate per thousand of assessed value to decrease by -14.25% in the years 2021-2024. This practice has continued in 2025 and 2026, with a new average tax rate low of \$6.09/\$1,000 in the 2026 budget recently adopted. Below is a chart that displays the allowable levy increase vs. actual increase adopted by Steuben County:

See
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*Steuben County Office Building, 3 East Pulteney Square, Bath, New York 14810-1557
Telephone (607) 664-2243; Fax (607) 664-2282*

	NYS Property Tax Cap	Steuben County Levy Increase	Average Tax Rate Per \$1,000
2020	3.98%	1.07%	\$8.07
2021	3.40%	0.99%	\$7.93
2022	3.66%	0.97%	\$7.78
2023	4.37%	1.50%	\$7.35
2024	3.52%	1.00%	\$6.80

Fund Balance Analysis & Debate

County officials and the Legislature have recognized the growth of fund balance, particularly as sales tax and federal aid increased in 2021 and 2022. The minutes of Legislative meetings, specifically the budget workshops in 2023, 2024, and 2025 show robust discussion of managing the fund balance as to not accumulate more and to adjust both revenue and expense to manage the limit. County officials and staff also had many discussions on these particulars during budget development, with examples being appropriation of additional revenue and reducing the expense of vacant positions. With these steps, according to the 2024 Audited Financial Statements of Steuben County (<https://www.steubencountyny.gov/ArchiveCenter/ViewFile/Item/2648>) , general fund unassigned fund balance decreased by \$4,462,036 or 4% in 2024. In addition, the Legislature and officials have implemented enhanced fund balance reporting practices beginning in 2025. These factors help to demonstrate the County’s desire to limit fund balance growth and to utilize these balances to keep property taxes in check.

Importance of Healthy Fund Balance

As a municipal organization with topline expenses of \$276M, dozens of departments, and hundreds of mandated and discretionary services to provide, maintaining a healthy fund balance is sound fiscal strategy. This has allowed the County to provide social services programs on behalf of the State, enhance public safety efforts, including the implementation of EMS services beginning in 2024, and maintaining a vast road and bridge infrastructure. In this complex ecosystem, significant and unbudgeted needs arise. Prime examples of this are Tropical Storms Fred (2021) and Debby (2024), which combined, cost Steuben County \$4.4M to repair damage to our roads and bridges. Having sufficient cash in reserve allowed this organization to quickly respond to the needs without the burden of debt or increased taxes. In addition, counties in New York regularly face the real potential of cuts in federal and state aid. Beginning in 2026, Steuben County will lose \$1M/year in administrative funding for the SNAP program, with the potential of another \$4M in lost revenue if the federal government implements error rate reductions. Absorbing multi-millions of lost revenue is a difficult proposition, and has the real potential to quickly reduce reserves. Finally, reserves have allowed Steuben County to utilize cash as opposed to debt (bonds) to finance major investments, such as the most recent building renovation project required by the NYS Office of Court Administration. Steuben County has a total debt of \$2,326,866, an amount drastically lower than peer municipalities. All this said, maintaining a healthy fund balance allows Steuben County to blunt these losses without increasing property taxes on our residents.

See
Note 3
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Closing

We are again appreciative of the work of the Office of the State Comptroller and its staff. During this audit, we have taken recommendations to update our policies related to fund balance and reserves. We recognize that improvement in financial practices can always be made and will work to implement corrective actions, specifically related to policies, multi-year capital planning, and reporting. As a County government, we strive to be the most effective and efficient organization possible and appreciate your guidance and partnership in this effort.

Thank you again for your efforts and collaboration.

Respectfully,

Kelly H. Fitzpatrick
Chair, Steuben County Legislature

*Steuben County Office Building, 3 East Pulteney Square, Bath, New York 14810-1557
Telephone (607) 664-2243; Fax (607) 664-2282*

Appendix C: OSC Comments on the County's Response

Note 1

As shown in the County's response, the budgeted revenues for sales tax collections and interest earnings were not realistic when compared to the actual revenue increases recognized. County officials should have considered these historic trends and developed budget estimates with these trends in mind.

Note 2

While the property tax cap limits the amount the County may increase its tax levy, there is no expectation that the County should use the allowable tax increase unless needed to fund a realistic budget. Had the Legislature included more realistic estimates of revenues and appropriations in its budget, it could have reduced its annual tax levy, while still retaining significant and ample unrestricted fund balance.

Note 3

Repairs to storm-damaged roads and bridges in 2021 and 2024 were reimbursed by funds from the Federal Emergency Management Agency (FEMA) and did not require the County to issue additional debt or increase property taxes.

Appendix D: 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 County officials and reviewed County policies and procedures and Legislature meeting minutes, preliminary and adopted budgets and financial records and reports to gain an understanding of the County's financial operations including the budget development and monitoring processes.
- For calendar years 2021 through 2024, we compared budget estimates to actual results to determine whether budgets were reasonable. We reviewed variances in all general and road fund departmental line items to determine which individual revenue and appropriation estimates had the largest variances as well as payroll and benefits (payroll taxes and health insurance) in total. We interviewed County officials to determine the cause of significant or unusual variances.
- We analyzed unrestricted fund balance for calendar years 2021 through 2024, and the results of operations. For the general and road funds, we compared budgeted interfund transfers to actual transfers and subtracted the difference from total expenditures to provide more transparent budget variances and results of operations.
- We calculated the general and road funds' unrestricted fund balance for calendar years 2021 through 2024 as a percentage of the upcoming year's budgeted appropriations. We reviewed the fund balance appropriated for calendar years 2021 through 2024, determined whether the County had an operating surplus or deficit and calculated how much appropriated fund balance was used.
- We reviewed reserve funds to determine whether the balances as of December 31, 2024 were reasonable or sufficient based on historical use or planned future needs and discussions with County officials.
- We obtained various reports from the County's accounting software to analyze amounts accounted for in the capital projects fund to determine whether all project accounts represented legitimate projects.
- We reviewed fund balance and reserve balances reported in the calendar year 2014 through 2024 annual financial reports.

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.

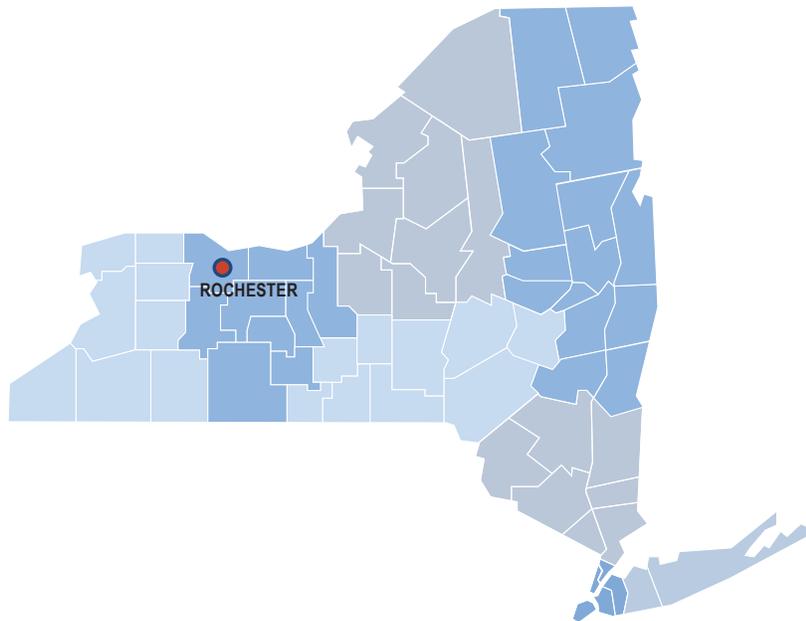
Contact

ROCHESTER REGIONAL OFFICE – Stephanie Howes, Chief of Municipal Audits

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

Tel (585) 454-2460 • Fax (585) 454-3545 • Email: Muni-Rochester@osc.ny.gov

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