

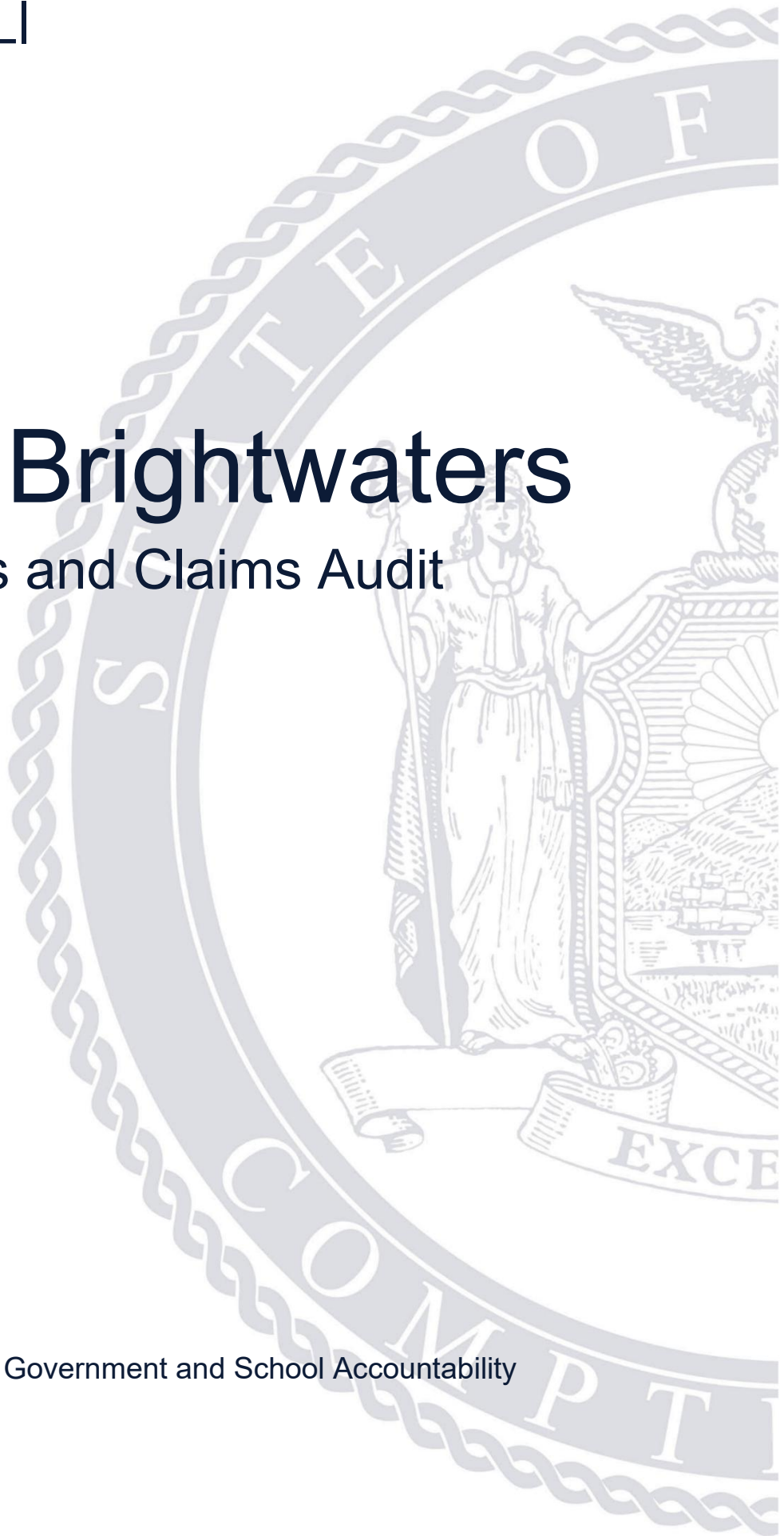
New York State Comptroller  
THOMAS P. DiNAPOLI

# Village of Brightwaters

## Treasurer's Duties and Claims Audit

October 2026 | 2026M-84

Prepared by the Division of Local Government and School Accountability



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# Audit Results

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## Village of Brightwaters

### Audit Objective

Did the Village of Brightwaters (Village) Board of Trustees (Board) adequately monitor the Village Clerk/Treasurer's (Treasurer) financial duties and properly audit claims?

### Audit Period

June 01, 2024 – August 31, 2025

### Understanding the Audit Area

Effective board oversight of a clerk/treasurer's financial duties and a thorough audit of claims help safeguard assets and ensure public funds are properly authorized, supported and used for legitimate purposes, while reducing the risk that errors, irregularities or fraud could occur and remain undetected.

During the audit period the Village made 997 nonpayroll disbursements totaling approximately \$3.1 million from the general fund and made 122 bank transfers totaling approximately \$9.2 million.

### Audit Summary

The Board did not monitor the Treasurer's financial duties or audit claims before payment. As a result, if not corrected, the Village has an increased risk that errors, unauthorized or inappropriate transactions and the misappropriation of Village funds could occur and remain undetected. In addition, the Village has an increased risk that goods and services may not be obtained at the lowest possible cost. Specifically:

- The Board did not segregate the Treasurer's financial duties or implement compensating controls, such as reviewing the Treasurer's work. Also, the Board did not review the Treasurer's bank reconciliations to ensure that they were accurate and completed in a timely manner.
- The Mayor and Treasurer did not maintain control of their signature stamps and allowed other individuals to use their stamps to issue checks. In addition, the Treasurer allowed the Village Deputy Clerk (Deputy Clerk) to use her password to access the Treasurer's financial software user account and print checks, which the Deputy Clerk signed using the Treasurer's signature stamp. Sharing financial software user accounts and signature stamps increases the risk that unauthorized or inappropriate transactions could occur and the individual responsible for these actions might not be identified or held accountable.
- The Board did not audit each claim before payment and did not sign the claims or abstracts (list of claims) as required by the Village's procurement policy (Village policy). Board members also did not ensure that each claim contained adequate supporting documentation, such as receipts and invoices, before approving them for payment.

We reviewed 183 nonpayroll disbursements totaling \$1.3 million and determined that the Board did not audit 109 disbursements totaling \$381,067 before they were paid. We also reviewed the 183 disbursements to determine whether they were adequately supported and identified:

- 29 claims totaling \$72,557 did not have a claim voucher, an invoice or other supporting documentation.
- 22 claims totaling \$81,504 did not have required quotes.
- Three claims totaling \$9,730 improperly included \$783 in sales tax.

The report includes nine recommendations that, if implemented, will improve the Board's oversight of the Treasurer's financial duties and the claims audit process to help safeguard Village funds from errors, unauthorized or inappropriate transactions and misappropriation. Village officials agreed with our recommendations and indicated they will take corrective action.

This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the Office of the New York State Comptroller's (OSC's) authority as set forth in Article 3 of the New York State (NYS) General Municipal Law (GML). The audit's 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 OSC within 90 days, pursuant to Section 35 GML. For more information on preparing and filing the CAP, please refer to the OSC brochure, *Responding to an OSC Audit Report*, which was provided with the draft audit report. The Board is encouraged to make the CAP available for public review in the Clerk-Treasurer's office.

# Treasurer's Duties and Claims Audit: Findings and Recommendations

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A village board of trustees (village board) is responsible for managing and monitoring village finances. A village treasurer is the village's chief financial officer and is responsible for disbursing funds and maintaining financial records. A village board should ensure that one person does not control all aspects of a financial transaction or, if this is impractical, the village board should implement compensating controls, such as monitoring, to help ensure that errors or fraud do not occur and remain undetected.

A village board also is responsible for auditing all claims by performing a thorough and deliberate review of each disbursement before payment is made. Claims or vouchers that support disbursements should include itemized invoices or receipts that have enough detail to enable the village board to determine whether the proposed disbursements are proper and valid village expenditures.

More details on the criteria used in this report, as well as resources OSC makes available to local officials that can help them improve operations, are included in Appendix A.

## **Finding 1 – The Board did not monitor the Treasurer's financial duties.**

The Treasurer's duties included maintaining the Village's accounting records, reconciling Village bank accounts, entering bills in the Village's accounting software, preparing the abstracts and printing, signing and issuing checks. The Treasurer also made electronic payments and transferred funds between Village bank accounts.

The Treasurer's duties were not segregated, and the Board did not monitor the Treasurer's work, or implement other compensating controls to ensure that the Treasurer's work was reviewed. We identified the following concerns:

Signature Stamps and Financial Software Access – The Mayor and Treasurer are the signatories for the Village bank accounts and each have a signature stamp that they used to sign checks. All Village checks are required to have dual signatures. The Treasurer and Deputy Clerk each have their own user account and password to access the Village's accounting software.

The Mayor and Treasurer did not maintain control of their signature stamps. The Mayor did not have possession of his signature stamp and allowed the Treasurer to store it in her desk. The Mayor and Treasurer both acknowledged that the Treasurer used the Mayor's signature stamp to sign checks. In addition, the Treasurer told us that the Deputy Clerk had access to the stamps and used both signature stamps to sign checks in her absence.

However, the Board did not authorize the Deputy Clerk to issue checks. The Treasurer told us that when she was absent and checks were needed to pay vendors, the Deputy Clerk prepared and issued checks to the vendors. The Deputy Clerk told us that she unlocked the Treasurer's office using a key, logged-in to the Treasurer's computer and accounting software using the Treasurer's login information, printed the checks to be issued and applied the Mayor's and Treasurer's signatures to the checks using their signature stamps.

Because the Treasurer shared her user account information with the Deputy Clerk, we could not determine the total number of transactions that the Deputy Clerk performed. However, we did not identify any inappropriate transactions during our review of 145 check disbursements that required signatures.

When financial software user accounts are shared and signature stamps are not properly controlled, the Village has an increased risk that unauthorized and inappropriate transactions could occur, Village funds could be misappropriated and the individual responsible for these actions might not be identified or held accountable.

**Bank Transfers** – The Treasurer performs bank transfers and records transactions in the accounting software as journal entries. However, the Board did not review and approve the transfers, or implement procedures to assign someone to review the transfers, to ensure that they were accurate, completed in a timely manner and were for valid Village purposes.

We reviewed all 122 bank transfers totaling \$9.2 million that were made during the audit period and determined that all bank transfers were internal transfers between Village bank accounts to pay monthly bills and payroll and invest idle funds. Although we identified minor discrepancies with the transfers, which we discussed with Village officials, we determined that the transfers generally were accurate, recorded in a timely manner and for an appropriate Village purpose. When we asked the Mayor why the Board did not review bank transfers, he told us that the Board members have full-time jobs and are not always present at the Village.

Because bank transfers were captured manually by journal entries and did not go through the accounts payable process, the Village has an increased risk that errors could occur, such as recording incorrect information and overdrawing a bank account. Furthermore, because the Board did not review bank transfers or ensure that they are independently reviewed, the Village has an increased risk that unauthorized or inappropriate transactions could occur and remain undetected.

**Bank Reconciliations** – During the audit period, the Village had nine bank accounts. The Treasurer was responsible for reconciling each of the Village's bank account balances to their respective book balances. However, the Board did not segregate the Treasurer's duties, implement procedures to review the bank reconciliations, or implement procedures to assign someone to review the bank reconciliations, to ensure that the reconciliations were accurate and performed in a timely manner.

We reviewed six months of bank reconciliations from each of the Village's nine bank accounts and determined that they were accurate. However, when we reviewed the completion dates of when the reconciliations were performed, we determined that the Treasurer did not complete 115 of the 135 bank reconciliations in a timely manner. For example, the October 2024 bank reconciliations for the nine Village bank accounts were not performed until March 2025.

When we asked the Mayor why the Board did not review the bank reconciliations, the Mayor told us that he and the Board members all have full-time jobs and are not always present at the Village. However, this review is part of the Board's fiduciary duties. The Treasurer told us that the Village updated its procedures to assign one Board member to review bank reconciliations after we brought this deficiency to the Board's attention.

When bank reconciliations are not completed on a timely basis and reviewed by someone who is independent of the Village's financial operations, the Village has an increased risk that errors or misappropriations could occur and remain undetected and uncorrected, which could cause the Village bank accounts to be overdrawn.

## **Recommendations**

The Mayor and Treasurer should:

1. Maintain control of their signature stamps and ensure that they are secure and not being used by another individual.

The Treasurer should:

2. Perform bank reconciliations in a timely manner.

The Board should:

3. Ensure that Village employees do not share financial software user account information and passwords.
4. Segregate the Treasurer's financial duties, or implement mitigating controls, such as monitoring, to ensure that the Treasurer's work is reviewed.

## **Finding 2 – The Board did not review and approve claims in accordance with Village Law and Village policy and did not ensure that nonpayroll disbursements were properly audited.**

Reviewing Abstracts – NYS Village Law (Village Law) Section 5-524 requires the Board to review and approve claims before payment. Village policy required three Board members to sign an abstract or a claim voucher before a claim can be paid. The Treasurer prepared abstracts and placed the abstracts and claims in a conference room at Village Hall for the Board members to review and approve. She told us that she sent email reminders to the Board members asking them to come to the Village Hall to review and sign off on the claims.

The Treasurer did not bring the abstracts and claims to the Board meetings to be reviewed and approved. Instead, the Treasurer provided the Board with a Treasurer's report at the meeting, which listed the sequential abstract numbers, the total dollar amount of the abstracts and examples of larger claims to be paid. However, the Treasurer did not ensure that the Board reviewed and approved claims before issuing payment to vendors.

During each Board meeting, the Board approved the Treasurer's report (as indicated in the meeting minutes). However, the Board, as a whole, did not review and approve the individual claims or the abstracts before the Treasurer paid the claims. The Mayor told us that he was unaware that the Board, as a whole, was required to review and approve claims. In addition, as explained below, Board members came in to review and sign claims after the checks were issued.

Board Member Signatures – We reviewed 183 nonpayroll disbursements totaling \$1.3 million to assess whether they were audited and signed by three Board members. We determined that, of 133 disbursements totaling \$489,684 that were required to be signed before payment, the Board did not review and approve 109 disbursements totaling \$381,067 before payment, which included the following:

- One check dated July 23, 2025 totaling \$111,013 was issued to an insurance broker and cashed on July 31, 2025. However, the abstract or claim was not signed by three Board members until September 4, 2025, which was 35 days after the check was cashed.
- One check dated July 19, 2024 totaling \$101,375 was issued to an insurance broker and cashed on July 24, 2024. However, the abstract or claim was not signed by three Board members until September 24, 2024, which was 62 days after the check was cashed.
- One check dated August 5, 2024 totaling \$27,656 was issued to a vendor for health Insurance premiums and cashed on August 14, 2024. However, the abstract or claim was not signed by three Board members until September 24, 2024, which was 41 days after the check was cashed.
- One check dated July 18, 2025 totaling \$3,200 was issued to a vendor for painting services and cashed on July 21, 2025. However, the abstract or claim was not signed by three Board members until September 4, 2025, which was 45 days after the check was cashed.
- One electronic payment totaling \$1,500 was processed on June 25, 2024 and issued to a vendor for a monthly retainer fee. However, the claim was not signed by three Board members until September 24, 2024, which was 91 days after the electronic payment was made.

The Mayor told us that claims were not being reviewed and signed because the Village “needed to keep operations going and pay claims.” However, when payments for claims are issued to vendors before the Board reviews and approves them, the Village has an increased risk that improper or unsupported payments could occur and go undetected or corrected.

Supporting Documentation – Village policy requires quotes to be attached to the claim voucher for purchases that meet specific dollar thresholds. Vendors submitted invoices to the Village by email and postal mail. The Treasurer, Deputy Clerk or office assistant prepared claim voucher forms and attached the forms to the vendor invoices. Once the vouchers were complete, the Treasurer entered the bills into the accounting system, generated the abstract and checks to pay the claims and placed the abstracts and claims in a conference room at Village Hall for the Board members to review and approve.

During our review of 183 nonpayroll disbursements<sup>1</sup> totaling \$1.3 million, we determined that 37 claims totaling \$152,272 had discrepancies:<sup>2</sup>

- 22 claims totaling \$81,504 did not have quotes attached to the claim voucher. For example, one check payment totaling \$6,698 was dated August 14, 2024 and issued to a vendor for a water tank sprayer. Based on the price of the equipment purchased, Village policy required the claim to have at least two written or transcribed verbal quotes attached to the claim voucher. But the claim only had one quote, the one provided by the vendor that sold the equipment to the Village. We asked the Treasurer why other quotes were not attached to the voucher, and she told us that she was unaware that Village policy required it.
- 29 claims totaling \$72,557 did not have a claim voucher, invoice or other supporting documentation attached. For example, one check payment totaling \$50,763 was dated July 9, 2024 and issued to a vendor for ambulance services. However, the Treasurer could not locate the original claim voucher and support for the disbursement. Upon our request, she obtained a duplicate copy of the invoice from the vendor, which we reviewed and determined that the payment was for a valid Village purpose. The Treasurer told us that she would typically prepare a voucher for the claim but could not explain why it was missing from the Village's records.
- Three claims totaling \$9,730 were paid by check and included sales tax totaling \$783. However, the Village is exempt from paying sales tax. For example, one check payment totaling \$7,961 was dated July 23, 2025, issued to a vendor for security services and included \$641 of sales tax. The Treasurer told us that she identified that sales tax was paid after she issued the payment to the vendor and notified the vendor of the overpayment. However, the Village did not receive a refund for the sales tax. The Treasurer contacted the vendor again after our inquiry.

When the Board does not conduct a thorough and deliberate examination of each individual claim and the supporting documentation, the Village has an increased risk that officials may pay more than necessary or that improper claims could be paid without being detected.

## Recommendations

The Board should:

5. Conduct a complete and thorough audit of all claims before they are paid.
6. Ensure that all nonpayroll disbursements are properly supported before approving them for payment.
7. Seek reimbursement from the NYS Department of Taxation and Finance for purchases that included sales tax.

The Treasurer should:

8. Ensure that the Board has audited and approved all claims before payment.
9. Present all claims to the Board and ensure that they contain sufficient supporting documentation.

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<sup>1</sup> All 183 disbursements appeared to be for valid Village purposes.

<sup>2</sup> Some claims had more than one deficiency.

# Appendix A: Profile, Criteria and Resources

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## Profile

The Village is located in the Town of Islip in Suffolk County. The Village is governed by the five-member Board, which is made up of the Mayor and four Trustees. The Board is responsible for the management of Village finances, which includes monitoring the Treasurer's duties and auditing and approving claims before payment.

The Treasurer serves as the Village's chief financial officer and is responsible for maintaining custody of all Village funds and depositing, transferring and disbursing funds. In addition, the Treasurer prepared the abstracts (lists of claims) and Treasurer's reports. The Village Treasurer and Village Clerk positions are combined into one position of Clerk-Treasurer.

The Village's fiscal year is from June 1 to May 31.

## Criteria

A village board is responsible for overseeing a village's finances. The village board should ensure that one person does not control all aspects of a financial transaction and should segregate incompatible financial duties. When it is not practical to segregate duties, the village board should implement compensating controls, such as monitoring, to help detect errors and/or fraud.

When a village uses online banking for electronic payments and transfers, the village board should adopt policies and procedures governing its usage, including which online activities may be used to make payments and transfers and who is authorized to initiate, approve and transmit the transactions. The individual who performs these duties should not post journal entries. If segregation of these duties is not possible, a village official should review the journal entries, as a compensating control, to help ensure they are accurate and for valid village purposes.

Also, village bank reconciliations should be prepared monthly and performed by an employee who does not have custody of, access to, or record and disburse cash and does not make journal entries. Bank statements and check images should be reviewed for anything out of the ordinary and retained for audit purposes. If segregation of these responsibilities is not practical, another village official should review bank reconciliations.

All users of village computers and accounting software should have and use their own unique username to ensure that access can be restricted and activities can be traced to specific users. Sharing of user accounts should be prohibited. In addition, ink stamps or other facsimiles of village officials' signatures should be kept locked and under the control of the signatory. In addition, the stamps should be used only under the direct supervision of the official whose signature it is to prevent unauthorized or fraudulent use.

Village Law Section 5-524 requires a village board to audit all claims against village funds. No claim is to be paid unless it is in writing, itemized and approved. A village board may, by resolution, authorize payment before audit for claims for public utility services, postage, freight and express charges.

The village official who is responsible for signing checks should compare prepared checks to an audited and approved warrant before releasing such checks. The Village's policy states that three Board members must sign either the claims abstract or the claim itself before the Treasurer disburses payments.

Claims vouchers should include adequate supporting documentation, such as itemized invoices or receipts, so that the village board can verify that the claims are accurate, total the sum of the claim and for valid village purposes. Calculations for discounts should be verified when necessary, and village purchases generally are exempt from NYS sales tax. The Village's policy requires officials to obtain quotes for purchasing commodities, services and for public works contracts, and the quotes must be attached to the claim vouchers when purchases meet the dollar thresholds established in the policy.

## Additional Resources

OSC's *Local Government Management Guides*, and other informational resources that are available on OSC's website to help officials understand and perform their responsibilities, include:

- *Improving the Effectiveness of Your Claims Auditing Process*: <https://www.osc.ny.gov/files/local-government/publications/pdf/improving-the-effectiveness-of-claims-auditing-process.pdf>
- *The Practice of Internal Controls*: <https://www.osc.ny.gov/files/local-government/publications/pdf/the-practice-of-internal-controls.pdf>
- *Cash Management Technology*: <https://www.osc.ny.gov/files/local-government/publications/pdf/cash-management-technology.pdf>

In addition, local officials can use OSC's website to search for audits, resources, publications and training for officials at: <https://www.osc.ny.gov/local-government>.

# Appendix B: Response From Village Officials

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The content below is a reproduced copy of the original response letter issued by Village officials, is reformatted to meet the Americans with Disabilities Act *Web Content Accessibility Guidelines (WCAG)*<sup>3</sup> and may have changes to spelling and grammar. The substance of the content was not changed.

## Village of Brightwaters

October 7, 2026

Ira McCracken  
Chief of Municipal Audits  
NYS Office of the State Comptroller  
Hauppauge Regional Office  
250 Veterans Memorial Highway, Room 3A10  
Hauppauge, NY 11788-5533

### **Re: Village of Brightwaters – Response to OSC Audit Recommendations, Treasurer’s Duties and Claims Audit, 2026M-84**

Dear Mr. McCracken:

The Village acknowledges the weaknesses identified in the draft audit and agrees that stronger oversight and documentation are necessary to safeguard Village funds. The Board, Mayor and Clerk-Treasurer will address the recommendations as outlined below.

#### **1. Maintain control of signature stamps.**

The Village has implemented this recommendation under the new Mayor. The Mayor maintains exclusive custody of his signature stamp and is the only individual who uses it to apply his signature to checks. The Clerk-Treasurer will personally sign checks and will no longer use a signature stamp.

#### **2. Perform bank reconciliations in a timely manner.**

The Clerk-Treasurer will reconcile each Village bank account monthly, with a target completion date of 30 days after the applicable bank statement becomes available. The Village will maintain a log showing the date each reconciliation was completed and independently reviewed. Any delays or unresolved discrepancies will be reported to the designated Board reviewer.

#### **3. Prohibit sharing financial software accounts and passwords.**

Each employee accessing the Village’s financial software will use an individually assigned account and password. Shared credentials will be discontinued, and previously shared passwords will be changed. Access permissions will reflect each employee’s authorized duties. Coverage during an employee’s absence will be arranged through authorized individual access.

#### **4. Segregate financial duties or implement mitigating controls.**

The Board will review the assignment of financial duties and separate responsibilities where practical. Where staffing limitations prevent full separation, the Board will establish documented independent reviews of bank reconciliations, transfers, electronic payments and related journal entries. The Board will designate the officials responsible for these reviews and require dated evidence of their completion.

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<sup>3</sup> <https://www.ada.gov/resources/2024-03-08-web-rule/#highlights-of-the-requirements-in-the-rule>

## **5. Audit all claims before payment.**

The Board will conduct and document a thorough review of individual claims and supporting records before authorizing payment, except for payments lawfully permitted before audit. Board approval will identify the applicable abstract and approved amount in the meeting minutes. Required signatures will be obtained before payment is released. The Village will establish a review schedule that allows claims to be examined and approved promptly.

## **6. Ensure that nonpayroll disbursements are properly supported.**

Before approval, the Board will ensure that each claim contains the documentation needed to establish the nature, amount and validity of the expenditure. Claims packages will include vouchers, itemized invoices, required quotes and applicable contracts or authorizations. Incomplete claims will be returned for additional documentation before approval and payment.

## **7. Seek reimbursement of sales tax paid.**

The Village will review the three purchases identified in the audit and pursue reimbursement of the sales tax paid, including submitting refund requests to the New York State Department of Taxation and Finance where appropriate. Any vendor refunds or credits will be documented to prevent duplicate recovery. Staff and Board reviewers will check invoices for sales tax before payment and provide vendors with appropriate evidence of the Village's exemption.

## **8. Ensure Board audit and approval of claims before payment.**

The Clerk-Treasurer will verify that each claim has received the required audit, approval and signatures before releasing payment. Preparing a check or including a payment in the Treasurer's report will not be treated as authorization to release it. Payments permitted before audit will be separately identified and presented for subsequent review as required.

## **9. Present all claims with sufficient supporting documentation.**

Department heads and employees who are responsible for purchases, including the DPW Foreman, will provide the Clerk-Treasurer with required invoices, quotes, authorizations and other supporting records. When verbal quotes are permitted under the Village's procurement policy, they will be documented and submitted with the claim. The Clerk-Treasurer will present complete claims packages and corresponding abstracts to the Board for review and approval. Approved abstracts and claims packages will be maintained together in an organized manner.

On behalf of the Board of Trustees, I thank your audit team for its time and guidance throughout this process. The Village is committed to implementing these recommendations and monitoring the revised procedures to strengthen financial oversight and safeguard public funds.

Sincerely,

Patrick Fawcett, Mayor

Incorporated Village of Brightwaters

# Appendix C: Audit Methodology and Standards

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

- We interviewed Village officials and Board members and reviewed the Village's policies and procedures to gain an understanding of the Village's processes and internal controls related to online banking, bank transfers, bank reconciliations, cash disbursements, claims auditing, payment processing, financial software user access and usage of signature stamps.
- We reviewed the account access of each user of the financial software to determine whether all users had appropriate access to the financial software according to their duties and responsibilities.
- We reviewed the Board's meeting minutes during the audit period to determine whether the Board listed approved claims in the meeting minutes, approved changes to the Village's policy and passed Board resolutions relating to the audit of claims.
- We reviewed the Board's meeting minutes and bank signature documents for each of the Village's bank accounts to determine which officials were authorized to sign checks.
- We reviewed all bank reconciliations completed for the Village's nine bank accounts during the audit period and reviewed the dates that the reconciliations were completed to determine whether they were performed in a timely manner.
- We examined all 122 bank transfers totaling \$9.2 million made during the audit period by comparing the financial records to the bank statements to determine whether the transfers were accurately recorded and for valid Village purposes.
- For the bank reconciliations, we used our professional judgment to select and review six months of bank reconciliations to determine whether they were accurate. We selected the first three months of each fiscal year of the audit period (June, July and August of 2024 and 2025). We began with the book balance, adjusted it for disbursements and payments received and adjusted it for disbursements and payments received that still had not cleared through the bank, and compared the remaining balance to the ending bank balance.
- We compared the Village's general fund financial accounting records to the bank statements during the audit period and determined that there were 997 disbursements totaling \$3.1 million, which included 959 check disbursements totaling \$2.8 million, and 38 electronic disbursements totaling \$375,127.
- We used our professional judgment to select and review 183 general fund disbursements totaling \$1.3 million made during the audit period. The selected disbursements included 145 check disbursements totaling \$933,499 from the three months with the highest disbursement totals and all 38 electronic disbursements totaling \$375,127 made during the audit period. We traced the check and electronic disbursements to claim voucher packages to determine whether all purchases were approved, adequately supported and for proper Village purposes; complied with Village policy; and included sales tax.

OSC auditors conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that auditors plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the findings and conclusions based on the audit objective. Auditors believe that the evidence obtained provides a reasonable basis for the findings and conclusions based on the 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.

# Questions?

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## **HAUPPAUGUE REGIONAL OFFICE**

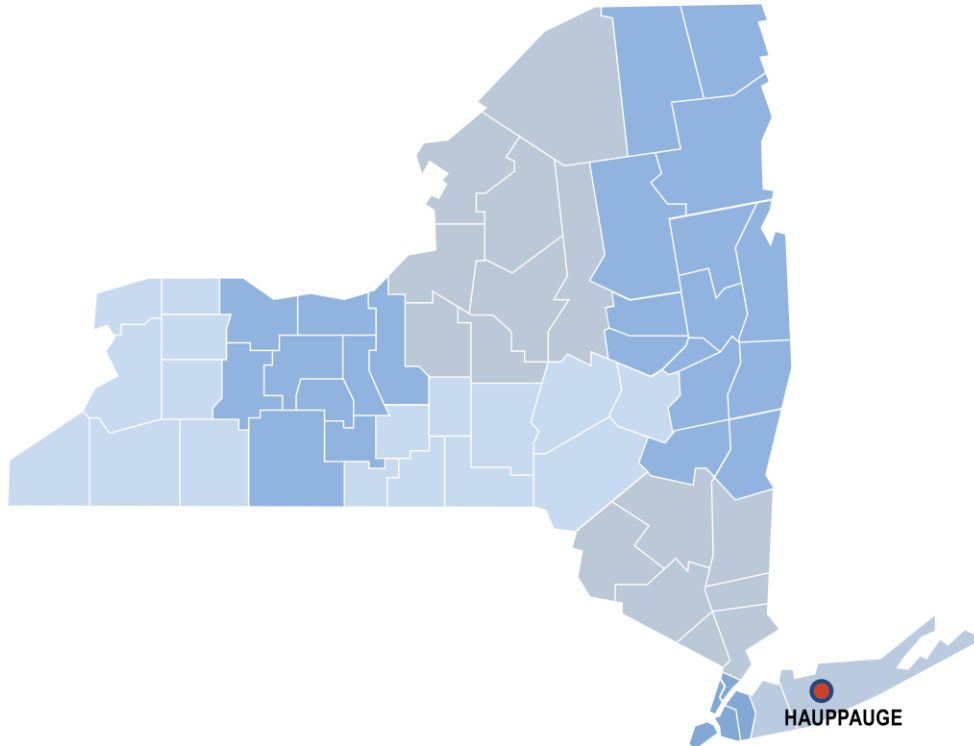
Ira McCracken, Chief of Municipal Audits

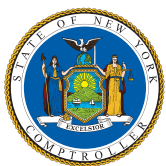
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