New York State Comptroller
THOMAS P. DiNAPOLI

Town of Catharine

Transparency of Fiscal Activities

S9-25-26 | May 2026

Division of Local Government and School Accountability

Contents

Audit Results **1**

Audit Summary 1

Transparency of Fiscal Activities: Findings and Recommendations **3**

Finding 1 – The Board did not perform an annual audit of the Supervisor's records and reports in accordance with Town Law. 3

Recommendations 5

Finding 2 – The Supervisor has not prepared and filed the 2024 AFR as required by GML. 5

Recommendations 6

Appendix A: Profile, Criteria and Resources **7**

Appendix B: Response From Town Officials **12**

Appendix C: OSC Comment on the Town's Response **14**

Appendix D: Audit Methodology and Standards **15**

Audit Results

Town of Catharine

Audit Objective	Audit Period
Did the Town of Catharine (Town) Board (Board) conduct or provide for an annual audit of the Town Supervisor's (Supervisor) financial records and reports, and did the Supervisor file the Annual Financial Report (AFR) with the Office of the State Comptroller (OSC) as required?	January 1, 2024 – May 1, 2025 We extended our observation of annual AFR filings forward to November 28, 2025, and back to fiscal year 2023.

Understanding the Audit Area

To help promote transparency, a town board should conduct a thorough and sufficiently detailed audit of the town supervisor's records to determine whether the accounting records are properly maintained, as well as that reports are complete and accurate. Furthermore, in light of a town board's responsibility to oversee the general management and control of the town's finances, the town board should also help ensure that the town supervisor annually prepares, files and makes the AFR available to the public.

With a population of 1,651, Town officials budgeted a total of $887,849 for the general fund and highway fund appropriations in fiscal year 2024 and provided essential services to the public, such as general government support, street maintenance and improvement, snow removal and fire protection.

Audit Summary

The Board did not conduct or provide for an annual audit of the Supervisor's financial records and reports for fiscal year 2024 in accordance with New York State (NYS) Town Law (Town Law). In addition, as shown in Figure 1, the Supervisor did not prepare and file the 2024 AFR with OSC, as required by NYS General Municipal Law (GML) Section 30. Furthermore, the Supervisor did not provide the Board with complete monthly financial reports.

Figure 1: AFR Filing Status as of November 28, 2025

Fiscal Year	Date Filed	Days Late
2023	August 7, 2025	523
2024	Not Filed	271

Had the Board received complete monthly reports and conducted an annual audit of the Supervisor's books, records and documents, it may have identified and potentially helped remedy these issues.

Without complete, accurate and reliable financial information, the Board cannot effectively monitor the Town's financial position and available fund balance to make informed decisions. Because the Board and Supervisor did not fulfill their statutory responsibilities, transparency of the Town's fiscal condition was diminished as Town residents, taxpayers, OSC and other interested parties did not have access to the Town's current fiscal activities.

Based on our review of the Supervisor's records, we determined that the Supervisor did not:

- Record the dates he collected cash receipts and enter the receipts in the accounting records in a timely manner. This increased the risk that Town funds could be lost, stolen or misappropriated, as we were unable to determine whether the Supervisor made or recorded the deposits in a timely manner after collection.
- Ensure that the Board's claims audit was documented and all claims were supported prior to payment, which undermined the Board's ability to safeguard Town resources.
- Provide the Board with trial balance[1] or balance sheet reports and bank reconciliations, hindering its ability to monitor the Town's financial affairs throughout the year.

This report includes 10 recommendations that, if implemented, will improve the Town's financial reporting and help the Board and Supervisor improve the transparency of their fiscal activities. Town officials generally agreed with our recommendations and their response is included in Appendix B. Appendix C includes our comment on an issue raised in the Town'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 GML. Our methodology and standards are included in Appendix D.

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, pursuant to Section 35 of GML. 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 Town Clerk's (Clerk's) office.

1 The trial balance is an internal accounting report that lists every account in the general ledger with its balance at a specific point in time. The report is a list of the balances of the accounts in a ledger kept by double entry, with the debit and credit balances shown in separate columns. If the totals of the debit and credit columns are equal, the ledger from which the figures are taken is said to be in balance. It helps to check the accuracy of bookkeeping.

Transparency of Fiscal Activities: Findings and Recommendations

Towns are governed by an elected town board, composed of a fixed number of elected board members and a town supervisor. A town board is generally responsible for overseeing a town's financial operations and the safeguarding of town resources. With certain exceptions,[2] a town board is required by Town Law to annually audit the town supervisor's books and records. Pursuant to GML, the town supervisor is responsible for preparing and filing with OSC, as well as making available to the public, an annual report of the town's financial position, known as the AFR. Furthermore, pursuant to GML and Town Law, towns are required to notify and make financial information available to the public by posting the AFR on the town's website, and through notice in the local newspaper of available financial information.

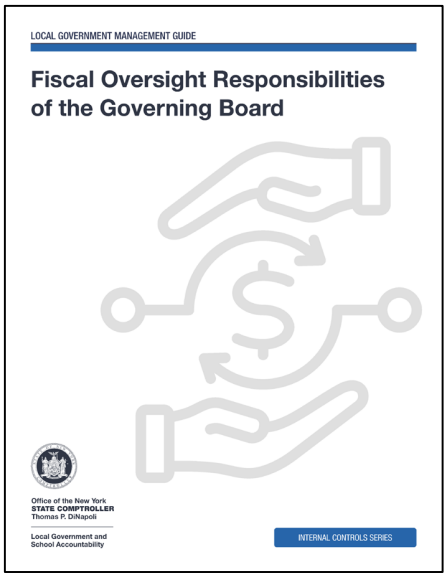
More details on the criteria used in this report as well as additional resources including a checklist and OSC guidance on conducting an annual audit excerpted from our *Local Government Management Guide (LGMG)* publication *Fiscal Oversight Responsibilities of the Governing Board*, are included in Appendix A.

Finding 1 – The Board did not perform an annual audit of the Supervisor's records and reports in accordance with Town Law.

The Board did not conduct an audit of the Supervisor's financial records and reports for fiscal year 2024. The Supervisor told us he was unaware of the annual audit requirement. The Deputy Supervisor told us that although he was unaware of the requirement, he believed the Board's monthly review of claims, budget status reports and the Supervisor's cash balance reports would have satisfied the audit requirement. However, while the Board's review of monthly and year-end reports is an important internal control, the Board's audit of the reports' supporting records would help it ensure transactions were complete, timely and accurate.

We reviewed the Supervisor's fiscal year 2024 records and reports using the same guidance OSC developed to help local officials fulfill their audit responsibilities pursuant to Town Law. This guidance is published in our *LGMG – Fiscal Oversight Responsibilities of the Governing Board* (Figure 2) and is readily available on our website.

Figure 2: LGMG – Fiscal Oversight Responsibilities of the Governing Board[a]


LOCAL GOVERNMENT MANAGEMENT GUIDE

Fiscal Oversight Responsibilities of the Governing Board

Office of the New York STATE COMPTROLLER Thomas P. DiNapoli

Local Government and School Accountability

INTERNAL CONTROLS SERIES

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

2 The provisions of Town Law requiring the annual accounting with and submission of books and records to, the town board does not apply to towns that, prior to January 20th, have engaged the services of a certified public accountant or public accountant to make an annual audit to be completed within 60 days after the close of the town's fiscal year. Also, in the case of a town having a comptroller, the accounting by the officers and employees who received or disbursed any funds in the previous fiscal year would be with the town comptroller, who would also be responsible for examining the accounts of those officers and employees.

Based on our review of the Supervisor's records, we determined that the Supervisor, assisted by his appointed bookkeeper, did not:

- Record the dates cash receipts were collected or record them in the accounting records in a timely manner. As a result, the Supervisor may not have deposited all cash receipts and remittances in a timely manner.
- Ensure the Board's audit of claims was documented and supported prior to payment. This increased the risk that the Supervisor may have paid claims that were not audited and without confirmation that the specific items or services purchased were for a legitimate Town purpose.
- Provide all necessary monthly financial reports to the Board.

Below are examples of issues we identified that, had the Board conducted an annual audit of the Supervisor's books and records, it may have identified, and potentially helped remedy:

Cash Receipts – The October through December 2024 total deposits agreed with recorded cash receipt totals of $96,845. However, we could not determine whether deposits were made in a timely manner because the Supervisor did not document the date he collected incoming payments, and the cash receipt dates recorded in the cash receipt journals were the same as the deposit dates. Although the bookkeeper and Town Clerk told us they deposited the Supervisor's receipts at least weekly, the bookkeeper recorded the cash receipt transactions in the accounting records at the end of the month. When Town funds are not deposited or recorded in a timely manner, there is an increased risk that the funds could be lost, stolen or misappropriated.

Cash Disbursements – Although the 44 December 2024 disbursements we reviewed, totaling $65,667, were for appropriate Town purposes, there was no evidence that the Board members audited the claims. The Supervisor and Deputy Supervisor told us the Board audited individual claim vouchers during its monthly meetings; however, we saw no evidence that claims were audited by Board members (e.g., initialing or signing each claim or on the abstract, or listing of claims). The Board routinely passed a resolution to pay claims, noting the number and total dollar amount of claims by operating fund in the monthly Board meeting minutes. However, the Board's resolution did not indicate whether the claims were audited. In addition, of the 44 disbursements, we identified three claims, totaling $1,770, for health, vision and dental insurance which did not have supporting documentation or an invoice attached to the claim. Therefore, we question whether the Board audited the claim.

Without a thorough review of all claims, the Board's ability to effectively monitor Town financial operations is diminished and increases the risk that inappropriate purchases may occur without being detected.

Financial Reporting – The bookkeeper provided the Board with monthly budget status reports and a listing of cash balances by operating fund but did not provide the Board with a trial balance or balance sheet. In addition, there was no independent review of the bank reconciliations she performed. The Supervisor told us he did not request that the bookkeeper provide this information.

Without a periodic review of all financial information, the Board cannot effectively monitor the Town's financial position and available fund balance to make informed decisions. In addition, the review of the

bank reconciliations provides the Board assurance that the cash balances reported in the accounting records are accurate.

Recommendations

The Board should:

1. Conduct the annual audit of the Supervisor's records and reports in accordance with Town Law.
2. Document the audit of claims and ensure that individual claims are properly supported with invoices or receipts.
3. Request financial reports to monitor the Town's financial operations and make informed decisions.
4. Attend relevant and beneficial training sessions to obtain a better understanding of its duties or consult with counsel, where appropriate. Training provided by OSC can be found at: www.osc.ny.gov/localgov/academy/index.htm

The Supervisor should:

5. Document receipt of incoming payments and deposit funds received no later than 10 days after receipt as required by Town Law and enter receipts into the Town's accounting records in a timely manner.
6. Ensure all payments are audited by the Board prior to payment.
7. Provide a trial balance or balance sheet and bank reconciliations to the Board monthly.

Finding 2 – The Supervisor has not prepared and filed the 2024 AFR as required by GML.

As of November 28, 2025, the Supervisor had not prepared, filed with OSC and made available to the public the 2024 AFR (Figure 3), as required by GML. In addition, the last filed AFR, for the year ending December 31, 2023, was filed on August 7, 2021, 523 days late.

Figure 3: AFR Filing Status as of November 28, 2025

Fiscal Year	Date Filed	Days Late
2023	August 7, 2025	523
2024	Not Filed	271

Both the Supervisor and the Deputy Supervisor told us that while they knew it was a requirement to file the AFR with OSC within 60 days after the fiscal year's end, the 2024 AFR was not filed due to the

condition of the prior fiscal year's accounting records. The current bookkeeper told us she recognized the accounting records prepared by the previous bookkeeper were incorrect when she started employment in September 2023. For example, she told us that:

- Bank reconciliations were not prepared,
- Revenue and expenditure transactions were not recorded,
- Incorrect journal entries were made affecting cash, and
- Checks were not properly voided in the prior years' accounting records.

The bookkeeper told us she corrected these errors, some going back to 2021, and was able to get the prior year accounting records in order by late 2024 to start filing the delinquent AFRs. However, the Supervisor is ultimately responsible for the condition of the accounting records, and filing the AFR in a timely manner. Furthermore, because it is the Board's responsibility to oversee the general management and control of the Town's finances, the Board should help ensure that the Supervisor prepares and files the AFR with OSC as required.

Because the Supervisor did not prepare and file the financial information, taxpayers, residents and other interested parties were not able to properly assess the Town's financial operations and financial condition using Town records to make informed decisions. As such, we analyzed the fund balances for the Town's general and highway funds for fiscal year 2024.[3] Although we did not identify any significant fiscal concerns, the Board should continue to help ensure that the Supervisor files the necessary financial information, including the AFRs in accordance with statutory requirements in an effort to increase overall transparency of the Town's fiscal activities with the public.

Recommendations

The Board should help ensure:

8. The Supervisor prepares and files the AFR, as required by GML.

9. That, to the extent practicable, financial information is made accessible to the public.

The Supervisor should:

10. Prepare and file the AFR with OSC as required by GML.

3 See Appendix D for methodology.

Appendix A: Profile, Criteria and Resources

Profile

The Town is located in Schuyler County, and is governed by the elected Board, composed of the Supervisor and four Board members.

The Board is responsible for overseeing the Town's financial operations and safeguarding its resources. As the Town's Chief Fiscal Officer (CFO) since 2020, the Supervisor is assisted by a part-time bookkeeper who maintains the accounting records, deposits receipts and processes check disbursements.

Criteria – Transparency of Fiscal Activities

Towns are governed by an elected town board, composed of a fixed number of elected board members and a town supervisor. With certain exceptions,[4] a town board is required by Town Law Sections 62 and 123 to annually audit the town supervisor's books and records.

A town supervisor is a town's Chief Executive Officer (CEO). Generally, a supervisor is also the town's CFO and is responsible for maintaining the town's financial records and reports. The accounting records should be up-to-date and should document assets, liabilities, fund balance and results of operations (revenues and expenditures) for each town fund. The town supervisor must maintain an accurate and complete accounting of all funds received and disbursed, and deposit town funds within 10 days of receipt, as required by Town Law Section 29.

A town supervisor's financial books and records, as per OSC guidance available in our *LGMG publication Fiscal Oversight Responsibilities of the Governing Board*, can include:

- Cash receipt and disbursement transactions,
- Cash reconciliations,
- Receivables,
- Investment records,
- Deposit protections,
- Indebtedness and property records,
- Payrolls, and
- Financial reports.

Audits provide the town board with the opportunity to assess the effectiveness of financial operations and help ensure that adequate board oversight is maintained over town operations. An annual audit also provides an independent verification that transactions are properly recorded, that town funds

4 See Supra, footnote 2.

are properly accounted for and whether any significant fiscal concerns exist. An audit of the town supervisor's records should be thorough and sufficiently detailed to determine that the following minimum concerns are met:

- Financial records are complete and up to date,
- Transactions are recorded properly,
- Reconciliations are performed monthly, and
- Required reports are made in a timely and accurate manner.

Once complete, a town supervisor must cause a certified copy of this previous year's annual accounting to the board to be published in the official town newspaper.[5]

Based on the financial books and records maintained by the town supervisor and the accounting provided to the town board, GML Section 30 requires the town supervisor to prepare and file the AFR of the town's financial position and results of operations with OSC within 60 days[6] after the close of the fiscal year. As part of its fiscal oversight responsibilities, a town board should be assessing the town's books, records, and supporting documentation and monitoring the performance of town officers and employees who are entrusted with recordkeeping and other financial responsibilities, including the town supervisor who prepares and files financial information. In addition, the AFR must be made available to the public in accordance with:

- A town board resolution that authorizes a town supervisor to use the AFR filed with OSC as an alternate to making available the prior year's annual accounting to the board;
- Town Law Section 29 which requires a town clerk to publish either a summary of the AFR in the town's official newspaper within 10 days after the AFR has been received, or a notice that a copy of the AFR is on file and is available to the public for inspection,[7] and
- GML Section 30 which requires a town to make the AFR accessible to the public on its official website.

5 See Town Law Section 29 [10].

6 Towns with populations under 5,000 have 60 days to file, between 5,000 to 19,999 have 90 days, and populations with 20,000 or more have 120 days.

7 See Town Law Section 29 [10-a].

Additional Resources – General Recordkeeping and CFO Checklist

The following checklist can be used for each fund maintained and is excerpted from our LGMG publication *Fiscal Oversight Responsibilities of the Governing Board*.[8]

Cash Receipts	YES	NO
Is the cash receipts journal up-to-date?	☐	☐
Is the cash receipts journal maintained in a manner that identifies the date received, payer, purpose and the amount either individually or totals referenced to subsidiary receipt records (e.g., water rents receipts register)?	☐	☐
Are un-deposited cash receipts safeguarded?	☐	☐
Are duplicate deposit slips kept?	☐	☐
Do deposit amounts agree with cash receipt amounts?	☐	☐
Are deposits made in a timely manner and recorded up-to-date? Last Recorded Deposit: Date _____ Amount _____	☐	☐
Is the cash receipts journal totaled and summarized monthly?	☐	☐

Cash Disbursements	YES	NO
Is the cash disbursements journal up-to-date?	☐	☐
Is the cash disbursements journal maintained in a manner to identify amounts disbursed either individually or totals referenced to abstracts or payrolls?	☐	☐
Are pre-numbered checks used for all disbursements (other than petty cash)?	☐	☐
Are all checks signed by the chief fiscal officer and co-signed if required?	☐	☐
If checks are signed electronically, is the signature stamp or software in the custody and control of the chief fiscal officer?	☐	☐
Are canceled checks or check images returned with bank statements and maintained on file?	☐	☐
Are all unused checks properly controlled (blank check stock)?	☐	☐
Are checks recorded up-to-date? *Last Recorded Check: #* _____ *Date* _____ *Amount*_____	☐	☐
Is the cash disbursements journal totaled and summarized monthly?	☐	☐
Are payments supported by appropriate documentation? Consider comparing a sample of disbursements with supporting documentation.	☐	☐

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

Cash Reconciliations	YES	NO
Are bank accounts reconciled? *By Whom?* _____ *How Often?* _____ *Who Reviews/Verifies Them?* _____	☐	☐
Is the bank reconciliation performed by a person whose job duties do not include maintaining either the cash receipts or disbursements journals or receiving or disbursing cash?	☐	☐
Is the bank reconciliation performed in a timely manner after the bank statement is received?	☐	☐
Last Bank Reconciliation for Each Bank Account	☐	
Bank Account ☐ ☐		
☐ ☐		
☐ ☐		
☐ ☐		
☐ ☐		
☐ ☐		
Are reconciliations documented and available for review?	☐	☐
Does the reconciled bank balance agree with the cash balance recorded in the accounting records?	☐	☐

Receivables	YES	NO
Are receivable control accounts maintained?	☐	☐
Is there indication that the receivable control accounts are reconciled to the detail subsidiary records?	☐	☐

Investment Records	YES	NO
Is an investment record maintained?	☐	☐
Is the record complete and up-to-date?	☐	☐

Deposit Protection	YES	NO
Has the bank pledged adequate, eligible securities to protect deposits and investments (under the custody of the chief fiscal officer) that exceed FDIC insurance protection?	☐	☐

Indebtedness Records ***(This record is maintained by the clerk in certain local governments)***	**YES**	**NO**
Is an indebtedness register maintained?	☐	☐
Is the register complete and up-to-date?	☐	☐
Property Records	**YES**	**NO**
Are property records maintained?	☐	☐
Are the records up-to-date?	☐	☐
Are all fixed assets included in the records?	☐	☐
Are physical inventories taken and compared to the records?	☐	☐
Financial Reporting	**YES**	**NO**
Are interim reports (budget/actual; trial balances; etc.) prepared?	☐	☐
Are the reports distributed to the governing board and department heads?	☐	☐
Does total year-end recorded cash agree with that reported in the annual financial report?	☐	☐
Payrolls	**YES**	**NO**
Are payrolls certified/approved by the appropriate official?	☐	☐
Are pay rates in accordance with collective bargaining agreements and other lawful employment contracts, or board resolutions?	☐	☐
Is leave time accounted for?	☐	☐

Appendix B: Response From Town Officials

TOWN OF CATHARINE
Founded in 1798

Schuyler County
5182 Park Road
Odessa, NY 14869

Phone: 607-594-2273
Fax: 607-594-2274
www.townofcatharine.com

Town of Catharine

Transparency of Fiscal Activities

S9-25-26 | March 2026

For each recommendation included in the report, the following corrective actions have been taken or proposed.

Finding 1 – The Board did not perform an annual audit of the Supervisor's records and reports in accordance with Town Law.

Recommendations

The Board should:

1. Conduct the annual audit of the Supervisor's records and reports in Accordance with Town Law.

Corrective action: Documentation required by Town Law Chapter 62, Article 8, Section 123 will be made available for review by the Board at the year-end meeting.

2. Document the audit of claims and ensure that individual claims are properly supported with invoices and receipts.

Corrective action: Documents and receipts are reviewed at each Board meeting prior to approval of bills. Each Board member will now indicate at each meeting that they have reviewed said bills/invoices individually.

3. Request financial reports to monitor the Town's financial operations and make informed decisions.

Corrective action: The bookkeeper will now provide trial balances and balance sheets at all meetings.

4. Attend relevant and beneficial training sessions to obtain a better understanding of its duties, or consult with counsel, where appropriate.

Corrective action: All members will be made aware of training sessions available and contact information for the Town Attorney.

The Supervisor should:

5. Document receipt of incoming payments and deposit funds no later than10 days after receipt as required by Town Law and enter receipts into the Town's accounting records in a timely manner.

Corrective action: Receipt of payments and deposit of funds will be documented as required by Town Law.

6. Ensure all payments are audited by the Board prior to payment.

Corrective action: All payments are currently audited by the Board prior to payment and now there will be a written record to that effect.

7. Provide a balance sheet and bank reconciliations to the Board monthly.

Corrective action: Balance sheets and bank reconciliations are provided to the Board monthly using the Supervisor's Report printed from the [redacted] bookkeeping program. Bank records will be provided at the monthly board meetings as well.

Finding 2 – The Supervisor has not prepared the 2024 AFR as required by GML.

Recommendations

The Board should help ensure:

8. The Supervisor prepares and files the AFR, as required by GML.

Corrective action: The Board will work with the Supervisor to ensure timely and accurate submission of the AFR.

9. That, to the extent practicable, financial information is made accessible to the public.

See Note 1 Page 14

Corrective action: The Town Clerk will post the Monthly Supervisor's Report cover sheet containing the account balance information to the town's official website.

The Supervisor should:

10. Prepare and file the AFR with OSC as required by GML.

Corrective action: Regarding the response to the Comptroller findings, the 2024 AFR is currently in progress. We have encountered a few errors that are preventing final submission, and the Town Bookkeeper is working with [redacted] at the State Comptroller's office to resolve these messages. We will submit the 2024 AFR as soon as these errors are corrected, and work on the 2025 AFR will begin immediately afterward.

Richard J. Lewis, Supervisor
Town of Catharine

April 16, 2026

Appendix C: OSC Comment on the Town's Response

Note 1

This recommendation refers to the publication of the Town's AFR. Once it is prepared and filed with OSC, GML Section 30 requires a town to make the AFR accessible to the public on its official website.

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 reviewed Board meeting minutes and interviewed the Supervisor, Deputy Supervisor, Clerk and bookkeeper to gain an understanding of the Town's operations, the Supervisor's financial recordkeeping and reporting and the Board's oversight regarding annual audits, filing of the AFR and review of financial reports.
- We performed an annual audit of the Supervisor's records selecting certain categories for the fiscal year ended December 31, 2024, using OSC guidance available to Board members. We judgmentally selected the categories more significant to our audit objective for review, including cash receipts, cash disbursements, bank reconciliations, interim financial reports, and payroll for the general and highway funds. We excluded records for receivables, investments, deposit protections, indebtedness, and property from our testing as they were not significant to our audit objective. Using the CFO checklist[9] we made observations and reviewed:
    - The bank deposit tickets and source documentation on file for the nine October through December 2024 cash receipts the Supervisor deposited totaling $96,845 into the Town's bank accounts to determine whether the deposits were made in a timely manner, as required by Town Law, and properly recorded in the accounting records. We judgmentally selected the last three months of fiscal year 2024 to determine whether the accounting records were up to date.
    - All 44 cash disbursements for December 2024 totaling $65,667 to determine whether they were Board-approved and adequately supported and for proper Town purposes. Canceled check images from the bank and Board-audited claim voucher packets were viewed to determine the payee, amount and purpose. We judgmentally selected December 2024 because it was the last month of the fiscal year 2024 to determine whether records were up to date.
    - All the Supervisor's bank statements for the fiscal year 2024 to determine whether non-payroll electronic payments were made by the Town. No non-payroll electronic payments were observed.
    - The December 2024 bank reconciliations for all seven bank accounts to determine whether the reconciled bank balances agreed with cash balances recorded in the accounting records. We judgmentally selected December 2024 because it was the last month of the twelve-month fiscal year 2024.
    - The 2024 fiscal year payroll records for all eleven salaried employees, and the last pay date of fiscal year 2024 – December 19 for all five hourly employees and compared the amount

9 See Appendix A for Additional Resources – General Recordkeeping and CFO Checklist.

paid to Town employees with Board-approved salary schedules and budgets to determine whether the Town's payroll, paid by the Supervisor, was in accordance with the Board-approved pay rates.

- We attempted to trace all checks payable to the Supervisor, Clerk and bookkeeper in the Supervisor's cash disbursement journals to the source documentation in the Board claim voucher packets to determine whether the checks were for the same payee and amount, and were for proper Town purposes. None were noted. These individuals were judgmentally selected because of their role in the Town's financial operations.
- We assessed whether the Town had experienced any significant fiscal concerns in 2024 by reviewing the Supervisor's December 2024 ending fund balances for unrestricted funds with financial activity pertaining to the general and highway funds and compared them to the 2025 fiscal year's budgeted appropriations for the general and highway funds to reflect the ability of the Town to fund its adopted 2025 general and highway fund budgeted appropriations.

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

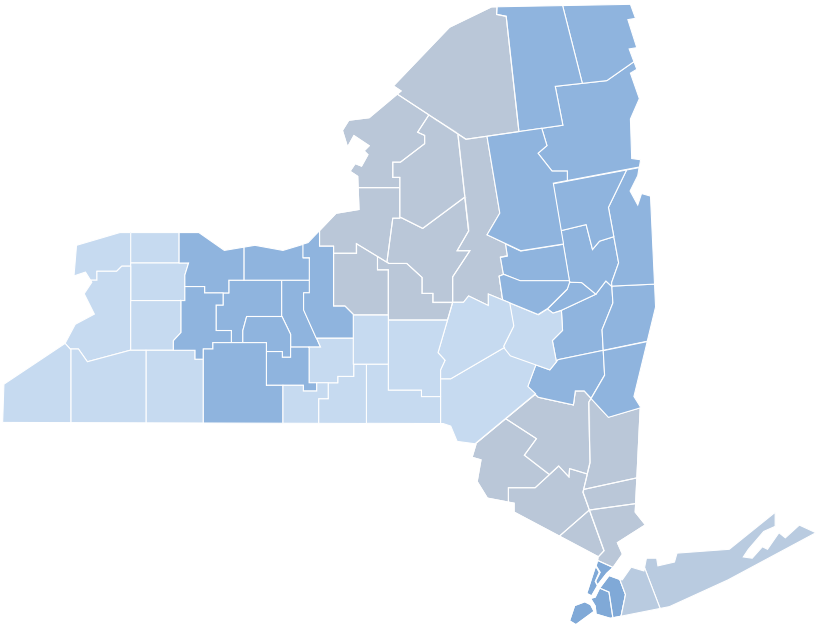
Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

Contact

STATEWIDE AUDITS – Nicole A. Tomsen, Chief of Municipal Audits

295 Main Street, Suite 1032 • Buffalo, New York 14203-2510

Tel (716) 847-3647 • Fax (716) 847-3643 • Email: Muni-Statewide@osc.ny.gov



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

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

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

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