



# Town of Coventry

---

## Transparency of Fiscal Activities

**S9-25-32 | March 2026**

# 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 AFRs for the last three fiscal years as required by GML. . . . . 5
  - Recommendations . . . . . 6
  
- Appendix A: Profile, Criteria and Resources. . . . . 7**
  
- Appendix B: Response From Town Officials. . . . . 12**
  
- Appendix C: Audit Methodology and Standards. . . . . 13**

# Audit Results

## Town of Coventry



### Audit Objective

Did the Town of Coventry (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?

### Audit Period

January 1, 2024 – May 1, 2025

We extended our observation of annual AFR filings forward to November 28, 2025, and back to fiscal year 2021.

### 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 1,516, Town officials budgeted a total of \$1.1 million for the general fund and highway fund appropriations in fiscal year 2024 to provide 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 2022 through 2024 AFRs with OSC, as required by NYS General Municipal Law (GML) Section 30. Furthermore, the Supervisor did not ensure debit card purchases were Board-approved, review payroll reports or provide Board members with monthly budget status reports.

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

Fiscal Year	Date Filed	Days Late
2021	October 14, 2024	957
2022	Not Filed	1,002
2023	Not Filed	637
2024	Not Filed	271

---

Had the Board 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 timely 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:

- Ensure that debit card purchases were approved by the Board. As a result, there was no opportunity for the Board to verify the legitimacy of the purchase before payment, which increased the risk of unauthorized or inappropriate expenditures.
- Review payroll reports to ensure that Town employees were correctly paid according to time records, therefore increasing the risk that employees received additional pay to which they were not entitled.
- Provide the Board with monthly budget status reports, hindering its ability to monitor the Town's financial affairs throughout the year.

This report includes eight 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 findings and indicated they plan to initiate corrective action.

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 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 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 office.

# 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,<sup>1</sup> 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.

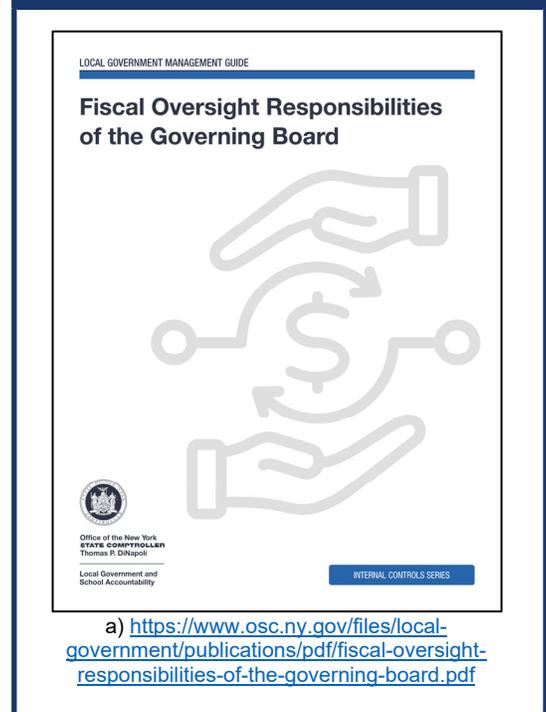
The Board did not conduct an audit of the Supervisor's financial records and reports for fiscal year 2024. The Supervisor and two of the four other Board members told us they were unaware of the annual audit requirement.

We reviewed the Supervisor's fiscal year 2024 books and records 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.

Based on our review of the Supervisor's records, we determined that:

- Purchases were made with a debit card without prior Board approval, which denied the Board an opportunity to detect unauthorized use before the payment was directly withdrawn from the Town's bank account.

**Figure 2: LGMG – *Fiscal Oversight Responsibilities of the Governing Board*<sup>a</sup>**



<sup>1</sup> 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.

- 
- A highway department employee was overpaid for overtime hours.
  - The Supervisor did not provide monthly budget status 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:

Debit Card Disbursements – The Supervisor used a debit card to make purchases. We reviewed all 48 debit card disbursements totaling \$7,032 that occurred during fiscal year 2024 and determined they were for valid Town purposes, including purchases of office supplies and equipment, postage, concrete and paint. However, while Board members signed the abstract (listing of claims) to evidence their review of all Town claims, we could not determine whether debit card purchases were Board-approved because these purchases were not listed on the abstract. The Supervisor told us that she provided supporting receipts for debit card purchases to the Board for review at the Board meeting in the month following the purchases. Although two Board members told us they reviewed supporting receipts for all purchases, there was no indication on the receipts that the Board reviewed debit card purchases. Two of the Board members told us they were unaware the Supervisor used the debit card for purchases.

Debit card purchases pose significant risks because:

- Individuals using debit cards have direct access to a town's bank account and unauthorized use may not be readily detected.
- A debit card allows a payment to be directly withdrawn from a town's bank account at the time of purchase before approval is authorized and provides no opportunity for town officials to verify whether the purchase is for a legitimate purpose before it is paid.

The Supervisor told us she had not considered the implications of using a debit card to make purchases. As a result of our audit, the Supervisor told us the Town would discontinue using the debit card and was exploring whether to replace the debit card with a credit card.

Payroll – We reviewed all payments to nine salaried officials, who were paid a total of \$95,344 during fiscal year 2024, and weekly payments to three hourly highway department employees and one clerk in December 2024 totaling \$13,900. We determined that the annual salaries and hourly wage rates were paid in accordance with the adopted 2024 budget or a Board-approved collective bargaining agreement.

However, we determined that one highway department employee was overpaid for three hours of overtime totaling \$92. Although the Highway Superintendent provided the correct number of hours worked, including overtime hours, to the contracted payroll vendor (vendor) and the Supervisor, neither the Highway Superintendent nor the Supervisor reviewed the payroll reports for accuracy or certified the payroll.

Although the amount overpaid is nominal and was considered an error on behalf of the vendor, without a proper review of the completed payrolls, more substantial errors could occur and go undetected.

---

Financial Reports – Although the Supervisor provided the trial balance, cash receipt and disbursement journals, and budget to actual information to the Board during budget development meetings, she did not provide monthly budget status reports to Board members. The Supervisor told us she was unaware that she should provide this information to Board members. Without a periodic review of all financial information, the Board cannot effectively monitor the Town’s operating results and financial position.

## Recommendations

---

The Board should:

1. Conduct the annual audit of the Supervisor’s records and reports in accordance with Town Law.
2. Consider discontinuing the use of a debit card for Town purchases.
3. Request budget to actual 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](http://www.osc.ny.gov/localgov/academy/index.htm)

The Supervisor and Highway Superintendent should:

5. Review and certify payrolls to ensure employees are properly paid.

## Finding 2 – The Supervisor has not prepared and filed the AFRs for the last three fiscal years as required by GML.

---

As of November 28, 2025, the Supervisor had not prepared, filed with OSC and made available to the public the 2022 through 2024 AFRs (Figure 3), as required by GML. In addition, the last filed AFR, for the year ending December 31, 2021, was filed on October 14, 2024, 957 days late.

The Supervisor told us that while she knew it was a requirement to file the AFR with OSC within 60 days after the fiscal year’s end, and that AFRs between 2022 and 2024 were not filed, she did not have a good reason for not doing so. Two other Board members told us they were aware of the requirement and assumed the Supervisor had filed. However, because it is the

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

Fiscal Year	Date Filed	Days Late
2021	October 14, 2024	957
2022	Not Filed	1,002
2023	Not Filed	637
2024	Not Filed	271

---

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 bank balances for the Town's general and highway funds for fiscal year 2024.<sup>2</sup> 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:

6. The Supervisor prepares and files the AFR, as required by GML.
7. That, to the extent practicable, financial information is made accessible to the public.

The Supervisor should:

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

---

<sup>2</sup> See Appendix C for methodology.

# Appendix A: Profile, Criteria and Resources

---

## Profile

---

The Town is located in Chenango 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 2021, the Supervisor is assisted by a contracted vendor who processes payrolls and 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,<sup>3</sup> 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 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:

---

<sup>3</sup> See Supra, footnote 1.

- 
- 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.<sup>4</sup>

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<sup>5</sup> 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,<sup>6</sup> and
- GML Section 30 which requires a town to make the AFR accessible to the public on its official website.

---

4 See Town Law Section 29 [10].

5 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.

6 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*.<sup>7</sup>

Cash Receipts	YES	NO
Is the cash receipts journal up-to-date?	<input type="checkbox"/>	<input type="checkbox"/>
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)?	<input type="checkbox"/>	<input type="checkbox"/>
Are un-deposited cash receipts safeguarded?	<input type="checkbox"/>	<input type="checkbox"/>
Are duplicate deposit slips kept?	<input type="checkbox"/>	<input type="checkbox"/>
Do deposit amounts agree with cash receipt amounts?	<input type="checkbox"/>	<input type="checkbox"/>
Are deposits made in a timely manner and recorded up-to-date? Last Recorded Deposit: Date _____ Amount _____	<input type="checkbox"/>	<input type="checkbox"/>
Is the cash receipts journal totaled and summarized monthly?	<input type="checkbox"/>	<input type="checkbox"/>

Cash Disbursements	YES	NO
Is the cash disbursements journal up-to-date?	<input type="checkbox"/>	<input type="checkbox"/>
Is the cash disbursements journal maintained in a manner to identify amounts disbursed either individually or totals referenced to abstracts or payrolls?	<input type="checkbox"/>	<input type="checkbox"/>
Are pre-numbered checks used for all disbursements (other than petty cash)?	<input type="checkbox"/>	<input type="checkbox"/>
Are all checks signed by the chief fiscal officer and co-signed if required?	<input type="checkbox"/>	<input type="checkbox"/>
If checks are signed electronically, is the signature stamp or software in the custody and control of the chief fiscal officer?	<input type="checkbox"/>	<input type="checkbox"/>
Are canceled checks or check images returned with bank statements and maintained on file?	<input type="checkbox"/>	<input type="checkbox"/>
Are all unused checks properly controlled (blank check stock)?	<input type="checkbox"/>	<input type="checkbox"/>

<sup>7</sup> <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? <i>By Whom? _____ How Often? _____</i> <i>Who Reviews/Verifies Them? _____</i>		<input type="checkbox"/>	<input type="checkbox"/>	
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?		<input type="checkbox"/>	<input type="checkbox"/>	
Is the bank reconciliation performed in a timely manner after the bank statement is received?		<input type="checkbox"/>	<input type="checkbox"/>	
Last Bank Reconciliation for Each Bank Account		<input type="checkbox"/>		
Bank Account	<input type="checkbox"/>			<input type="checkbox"/>
	<input type="checkbox"/>			<input type="checkbox"/>
	<input type="checkbox"/>			<input type="checkbox"/>
	<input type="checkbox"/>			<input type="checkbox"/>
	<input type="checkbox"/>			<input type="checkbox"/>
	<input type="checkbox"/>			<input type="checkbox"/>
Are reconciliations documented and available for review?		<input type="checkbox"/>	<input type="checkbox"/>	
Does the reconciled bank balance agree with the cash balance recorded in the accounting records?		<input type="checkbox"/>	<input type="checkbox"/>	

Receivables	YES	NO
Are receivable control accounts maintained?	<input type="checkbox"/>	<input type="checkbox"/>
Is there indication that the receivable control accounts are reconciled to the detail subsidiary records?	<input type="checkbox"/>	<input type="checkbox"/>

Investment Records	YES	NO
Is an investment record maintained?	<input type="checkbox"/>	<input type="checkbox"/>
Is the record complete and up-to-date?	<input type="checkbox"/>	<input type="checkbox"/>

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?	<input type="checkbox"/>	<input type="checkbox"/>

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

# Appendix B: Response From Town Officials

---



**Town Of Coventry  
1839 State Highway 235  
Greene, NY 13778**

**Cammie Wyckoff  
Town Supervisor**

**Theresa A. Schultheis  
Town Clerk**

February 19, 2026

Office of the New York State Comptroller  
Division of Local Government and School Accountability  
110 State Street, 12<sup>th</sup> floor  
Albany, NY 12236

To whom it may concern:

The Town of Coventry has received the draft Report of Transparency of Fiscal Activities. It was supplied to the four Board Members via email and it was printed and provided at our Board Meeting on February 11<sup>th</sup>, for those members that did not receive it via email. The Town does accept this draft report.

As the Town Supervisor, I was very open to this and had stated that I am treating the audit as a learning tool. Working through this past year, I took the opportunity to make changes as they were pointed out and tried to gain understanding of how the system works and take corrective actions.

The Towns Corrective Action Plan will be submitted to the Board on March 11<sup>th</sup> for approval and then submitted to the Office of the State Comptroller in a timely manner.

Respectfully,

Cammie Wyckoff  
Supervisor, Town of Coventry

# Appendix C: Audit Methodology and Standards

---

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

- We reviewed Board meeting minutes and interviewed the Supervisor and two of the four other Board members 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,<sup>8</sup> we made observations and reviewed:
  - The bank deposit tickets and source documentation on file for the five December 2024 cash receipts the Supervisor deposited into the Town’s bank accounts totaling \$193,840 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 all receipts collected in December 2024, the last month of the fiscal year to determine whether records were up to date and selected all quarterly sales tax collections due to the significance of their dollar value.
  - All 36 check and seven debit card disbursements and 15 electronic transfers for December 2024 totaling \$77,308, the last month of the year, to determine whether they were Board-approved and adequately supported and for proper Town purposes. Board audited claim packets were viewed to verify and ensure the payee, amount and purpose.
  - All debit card transactions and non-payroll electronic payments made during 2024 to determine whether they were Board-approved, adequately supported, and for proper Town purposes.
  - The December 2024 bank reconciliations for all bank accounts were reviewed 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 2024 fiscal year.
  - The fiscal year 2024 payroll records for all nine salaried (elected and appointed) officials, and all pay dates in December for all four hourly employees and compared the amount paid to Town employees with Board-approved salary schedules and collective bargaining

---

<sup>8</sup> See Appendix A for Additional Resources – General Recordkeeping and CFO Checklist.

---

agreements to determine whether the Town's payroll, paid by the Supervisor, was in accordance with the Board-approved pay rates.

- We traced all fiscal year 2024 non-payroll disbursements payable to the Supervisor and the Town-contracted payroll vendor from the Supervisor's cash disbursement journals, bank statements and cancelled check images 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. 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 bank accounts' ending cash 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.

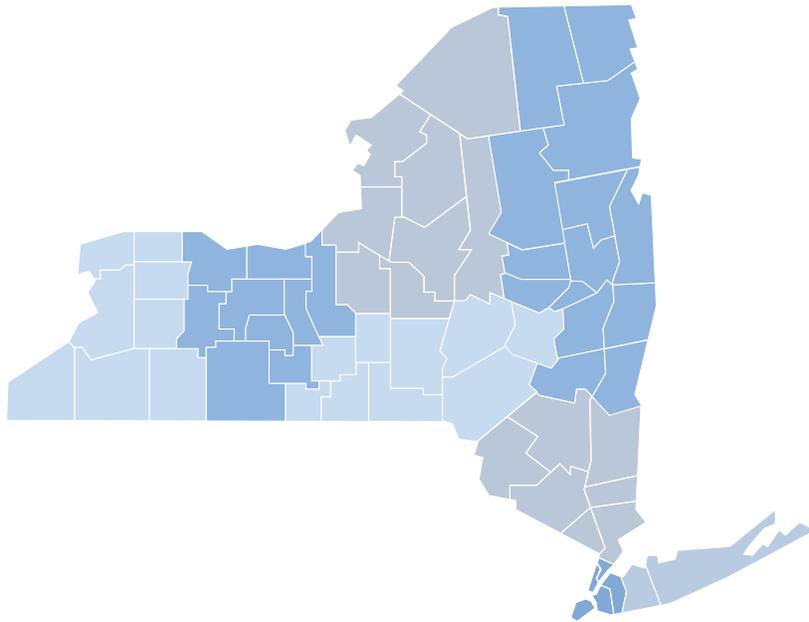
Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample 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](mailto: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](mailto:localgov@osc.ny.gov)

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

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