



Town of Fremont

Transparency of Fiscal Activities

S9-25-29 | May 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 4
 - Finding 2 – The Supervisor has not prepared and filed the AFRs for the last eight 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: OSC Comment on the Town’s Response 13**

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

Audit Results

Town of Fremont



Audit Objective

Did the Town of Fremont (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 2016.

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 1,161, Town officials budgeted a total of \$1.2 million 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 has not prepared and filed AFRs with OSC, as required by NYS General Municipal Law (GML) Section 30 for the last eight fiscal years. Furthermore, the Supervisor did not provide the Board with complete, accurate and reliable monthly financial reports.

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

Fiscal Year	Date Filed	Days Late
2016	October 25, 2017	237
2017	Not Filed	2,828
2018	Not Filed	2,463
2019	Not Filed	2,097
2020	Not Filed	1,732
2021	Not Filed	1,367
2022	Not Filed	1,002
2023	Not Filed	636
2024	Not Filed	271

Had the Board received complete, accurate and reliable monthly reports and conducted an annual audit of the Supervisor's books, records and documents, the Board 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:

- Review the bookkeeper's bank reconciliations, which increased the risk errors and irregularities may remain undetected, potentially resulting in financial loss.
- Provide financial reports to the Board, including a detailed statement of all money received, budget-to-actual reports, trial balances¹ or bank reconciliations, hindering its ability to effectively monitor the Town's financial affairs throughout the year.

This report includes nine 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 the New York State General Municipal Law (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.

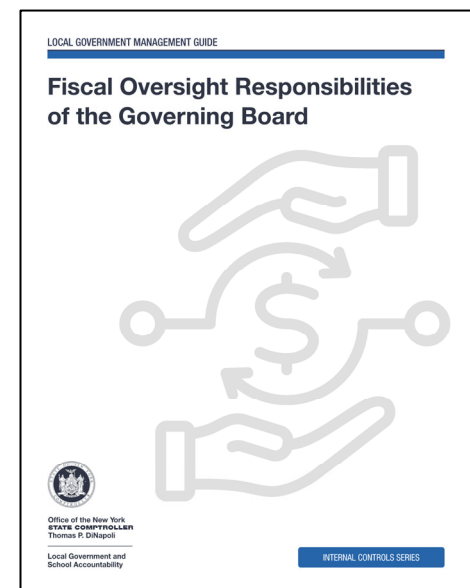
More details on the criteria used in this report as well as additional resources including a checklist and OSC guidance on conducting an annual audit excerpted from our *Local Government Management Guide* (LGMG) publication *Fiscal Oversight Responsibilities of the Governing Board*, are included in Appendix 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 and one Board member told us that they were aware of the annual audit requirement, while another Board member was unaware of the requirement. The Supervisor told us that it was difficult to find a local accounting firm qualified to perform the audit, but at the time of our audit he was in the process of contacting a firm to audit the Town's financial records. However, the Board could conduct an annual audit which would assess the effectiveness of financial operations and help ensure that it is maintaining adequate oversight over Town operations.

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



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 a part-time bookkeeper, did not:

- Review the bookkeeper's bank reconciliations, which increased the risk that errors and irregularities may remain undetected, potentially resulting in financial loss.
- Provide financial reports to the Board, including a detailed statement of all money received, budget-to-actual reports, trial balances or bank reconciliations, hindering its ability to effectively monitor the Town's financial affairs and make informed decisions.

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:

Bank Reconciliations – Although the bookkeeper prepared monthly bank reconciliations during fiscal year 2024, neither the Supervisor nor the Board received or reviewed these reconciliations. The Supervisor told us that he was not aware he was responsible for reviewing bank reconciliations. Although we did not note any exceptions in our December 2024 bank reconciliation review, a lack of independent verification of cash balances can increase the risk that errors or irregularities in the Town's bank accounts could go undetected.

Financial Reporting – The Supervisor provided a monthly check disbursement register and claim voucher packets to the Board. However, the Supervisor did not provide monthly reports including total cash receipts by operating fund, budget-to-actual reports comparing budget estimates with actual revenue and disbursement transactions, or trial balance reports including up-to-date cash and fund balances. The Supervisor told us that he was not aware he should prepare these monthly reports for the Board. Providing the Board with routine interim reports that summarize financial activities helps Board members monitor the Town's financial affairs throughout the year.

Recommendations

The Board should:

1. Conduct the annual audit of the Supervisor's records and reports in accordance with Town Law.
2. Request financial reports to monitor the Town's financial operations and make informed decisions.
3. 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:

4. Ensure the bank reconciliations are complete, accurate and up to date, and, if needed, ensure corrections are made as soon as possible.

5. Ensure the financial records and reports are complete, accurate and up to date.
6. Submit monthly reports to the Board that include the detailed accounting of all funds received and disbursed, cash balances and complete budget-to-actual comparisons of revenues and expenditures for each Town fund.

Finding 2 – The Supervisor has not prepared and filed the AFRs for the last eight 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 2017 through 2024 AFRs (Figure 3), as required by GML. In addition, the last filed AFR, for the year ending December 31, 2016, was filed on October 25, 2017, 237 days late.

The Supervisor and two Board members we spoke to told us that they knew it was a requirement to file the AFR with OSC within 60 days after the fiscal year’s end. The Supervisor told us that at the end of his first term in 2021, he recognized the Town needed to prepare and file its AFR. The Supervisor and the bookkeeper also told us they were unable to find an accounting firm capable of assisting with the filing, because there are very few accounting firms in the area qualified to complete the AFR. However, the Supervisor is ultimately responsible for filing the AFR in a timely manner.

During our fieldwork in July 2025, the Supervisor told us he plans to engage an accounting firm to file the AFRs. However, 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 bank 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.

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

Fiscal Year	Date Filed	Days Late
2016	October 25, 2017	237
2017	Not Filed	2,828
2018	Not Filed	2,463
2019	Not Filed	2,097
2020	Not Filed	1,732
2021	Not Filed	1,367
2022	Not Filed	1,002
2023	Not Filed	636
2024	Not Filed	271

³ See Appendix D for methodology

Recommendations

The Board should help ensure:

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

The Supervisor should:

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

Appendix A: Profile, Criteria and Resources

Profile

The Town is located in Sullivan 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 with performing the financial duties such as preparing accounting entries, processing check disbursements and preparing monthly financial reports.

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 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:

⁴ See Supra, footnote 2

-
- 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 days⁶ 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.

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

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].

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

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"/>
Are checks recorded up-to-date? <i>Last Recorded Check: # _____ Date _____ Amount _____</i>	<input type="checkbox"/>	<input type="checkbox"/>
Is the cash disbursements journal totaled and summarized monthly?	<input type="checkbox"/>	<input type="checkbox"/>
Are payments supported by appropriate documentation? Consider comparing a sample of disbursements with supporting documentation.	<input type="checkbox"/>	<input type="checkbox"/>

Cash Reconciliations		YES	NO	
Are bank accounts reconciled? <i>By Whom?</i> _____ <i>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"/>
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"/>

Indebtedness Records <i>(This record is maintained by the clerk in certain local governments)</i>	YES	NO
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"/>
Property Records	YES	NO
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"/>
Financial Reporting	YES	NO
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"/>
Payrolls	YES	NO
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 FREMONT
12 COUNTY ROAD 95
PO BOX 69
FREMONT CENTER, NY 12736**

March 31, 2026

Office of the State Comptroller
Division of Local Government
110 State Street
12th Floor
Albany, NY 12236

Dear Sirs:

This is our letter of response to the Audit conducted by your office in July of 2025. The audit was for Transparency of Fiscal Activities, S9-25-29.

Since the time of the audit, we have been able to set up with a local accounting firm to File the Annual Financial Report for 2025, which is what we have been told to do from contacts within the Comptrollers Office. An extension of filing to April 30th has been received. We have started a monthly review of the bank statements, which each Board member reviews and initials at the monthly meeting. We are also working on our QuickBooks program to include not only monthly disbursements, but also any cash receipts taken in. Please note that this does show up on the monthly bank statements as well. The one item that we are working to correct that is taking a bit of time is recording the deposits made on the same day as they are made. Please note that the bookkeeper and supervisor, as well as most of our positions, are part time. Deposits are made Monday mornings, and sometimes it takes a day or two for the bookkeeper to be able to enter them in the ledger. We will continue to try and improve on this.

See
Note 1
Page 13

We hope that this addresses the concerns of your audit. On behalf of the Board, we thank [REDACTED] [REDACTED] for pointing out these concerns, as we strive to provide the tax payers of the Town of Fremont with good governance.

Thank you.
Sincerely,

Brian Brustman
Town Supervisor

Appendix C: OSC Comment on the Town's Response

Note 1

Local governments are not required to retain an accounting firm to prepare or file the AFR. While Town officials may choose to engage an accounting firm for assistance, the Supervisor remains responsible for ensuring the AFR is accurately prepared and filed in a timely manner.

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, Clerk, bookkeeper 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 checklist⁹ we made observations and reviewed:
 - All four checks received for deposit and source documentation on file for all cash receipts in March 2024 totaling \$594,533 to determine whether the bookkeeper deposited the checks into the Town's bank accounts in a timely manner, as required, and recorded the receipts in the accounting records. We judgmentally selected March 2024, the month with the highest deposit dollar amount in fiscal year 2024.
 - All 23 cash disbursements for May 2024 totaling \$328,408 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 May 2024 because it had the highest check disbursement amount of the 12-month fiscal year 2024.
 - All electronic payments made by the Town as noted in the Supervisor's bank statements for the fiscal year 2024 to determine whether they were for proper Town purposes using bank statements and board audited claim voucher packets to determine the payee, amount and purpose.
 - The payroll records for the last pay period of fiscal year 2024 – December 23 for 14 salaried (elected and appointed) employees and seven hourly employees and compared the amount paid to Town employees with Board-approved salary schedules to determine whether the Town's payroll, paid by the Supervisor, was in accordance with the Board-approved pay rates.

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

-
- The December 2024 bank reconciliations for all 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 12-month fiscal year 2024.
 - We traced all checks payable to the Supervisor, Clerk and bookkeeper in the Supervisor's check registers and the bank canceled 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.

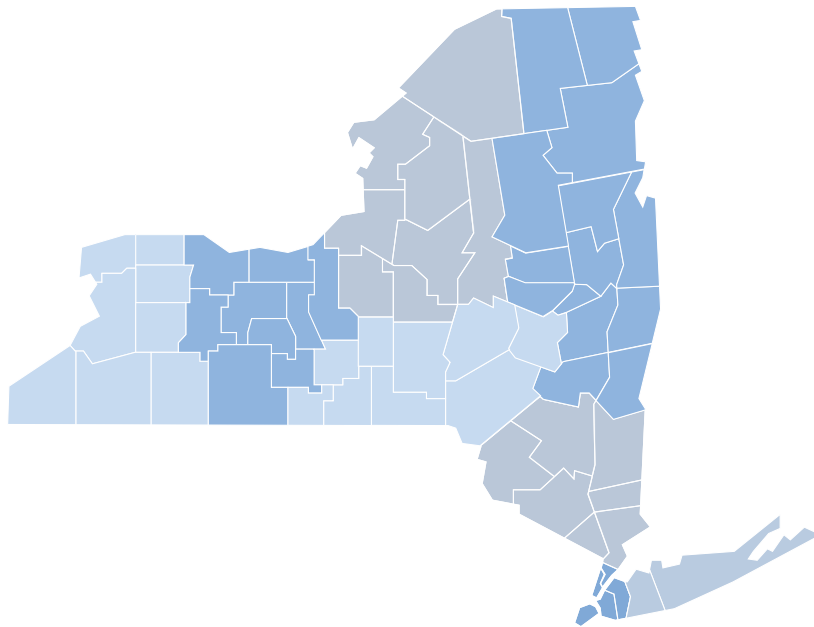
Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample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



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