



Town of Palermo

Transparency of Fiscal Activities

S9-25-22 | January 2026

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Audit Results

Town of Palermo



Audit Objective

Did the Town of Palermo (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 – April 30, 2025

We extended our observation of annual AFR filings forward to November 28, 2025, and back to fiscal year 2020.

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 3,470, Town officials budgeted a total of \$2.5 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 2021 through 2024 AFRs with OSC, as required by NYS General Municipal Law (GML) Section 30. 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
2020	July 27, 2021	147
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, 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:

- Make timely deposits of cash receipts, which increased the risk that Town funds could be lost, stolen or misappropriated.
- Record cash disbursements in the Town's computerized accounting system or perform monthly bank reconciliations for fiscal year 2024, which undermined the Board's general responsibility to oversee the Town's financial operations and safeguard Town resources.
- Provide the Board with reports showing a total of cash receipts and disbursements each month or cash balances for each operating fund, hindering its ability to monitor the Town's financial operations 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 findings and their response is included in Appendix B.

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 (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,¹ 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.

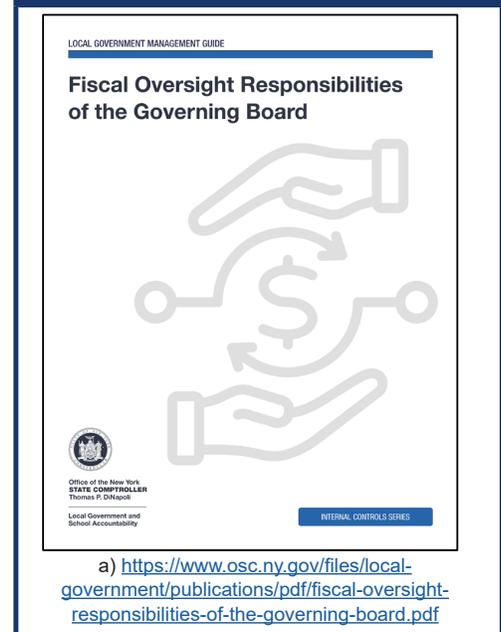
The Board did not conduct an audit of the Supervisor's financial records and reports for fiscal year 2024. Although the Supervisor and the deputy Supervisor told us they were aware of the annual audit requirement, two other Board members told us that they were not. However, neither the Supervisor or deputy Supervisor took action to help the Board ensure it fulfilled its audit responsibility.

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:

- The Supervisor did not record financial activities in the Town's accounting system, or perform bank

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



¹ 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 sixty 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.

reconciliations. As a result, the Supervisor did not maintain complete, accurate and reliable financial accounting records.

- Although the Supervisor maintained certain manual records (e.g., bank deposit tickets, payrolls, claim voucher packets, canceled check images and bank statements), she did not maintain the Town's 2024 general ledger, known as the master accounting record.

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 Supervisor did not maintain records to document receipt of incoming payments, such as a cash receipt book, and instead only retained deposit slips with bank statements. As a result, cash receipts and remittances to the Supervisor were not receipted or recorded and may not have been deposited in a timely manner, intact or matched to the payment source or purpose. Consequently, the Board's ability to monitor the Town's revenues and overall financial position and to accurately estimate its budgetary fund balance appropriations and any needed real property tax levies was impaired.

We traced all 2024 cash receipts which were deposited by the Supervisor and attempted to determine whether they were deposited in a timely manner. According to the department clerks and the Supervisor, each Town department that collects cash² remits a check to the Supervisor on the same date department officials write the check. Therefore, we used the check dates to determine whether deposits were made in a timely manner. Not all cash receipts were deposited within 10 days after receipt as required by Town Law. Of the 72 remittances to the Supervisor totaling \$2.6 million, 43 from the Town department clerks were deposited from 11 to 119 days late. Cash receipts were generally deposited once a month. Because the Supervisor continually did not record receipts or deposit town funds in a timely manner, the Town had an increased risk that those funds could be lost, stolen or misappropriated.

Cash Disbursements and Bank Reconciliations – Although the Supervisor maintained original source records for cash disbursements and payroll, such as vendor invoices and timecards, the financial activity was not recorded in the Town's computerized accounting system. Moreover, the Supervisor did not perform monthly bank reconciliations for fiscal year 2024. Timely, sufficient and accurate accounting records by the Supervisor are essential for the preparation of financial reports, which in turn helps the Board's ability to monitor and manage financial operations and assess and make decisions regarding the Town's financial condition. Therefore, the Board's ability to oversee the Town's financial operations and safeguard Town resources was undermined because the Supervisor did not record financial activities in the Town's computerized accounting system, or perform monthly bank reconciliations.

Financial Reporting – The Board received a monthly check disbursement register and claim voucher packets from the Supervisor but did not receive reports showing a total of cash receipts and disbursements each month or cash balances for each operating fund. The Board also did not ensure it received monthly budget-to-actual reports from the Supervisor to compare budget estimates with actual revenue and disbursement transactions. Routine interim reports provided to the Board that summarize financial activities help the Board monitor the Town's financial operations throughout the year.

² Departments included: Town Clerk, Town Justice Court and Town Planning Board. Refer to Appendix C for methodology.

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. Keep an accurate and complete accounting of the receipt and disbursement of all Town funds, and ensure the financial records and reports are complete, accurate and up to date.
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 the bank reconciliations are performed, complete, accurate and up to date.
7. 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 four 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 2021 through 2024 AFRs (Figure 3), as required by GML. In addition, the last filed AFR, for the year ending December 31, 2020, was filed on July 27, 2021, 147 days late.

Both the Supervisor and a Board member 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, and that AFRs between 2021 and 2024 remained outstanding, the Supervisor did not file due to the lack of accounting records as described in Finding 1. However, because it is the Board's responsibility to oversee the general management and control of

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

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2020	July 27, 2021	147
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2022	Not Filed	1,002
2023	Not Filed	636
2024	Not Filed	271

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.

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 C for methodology

Appendix A: Profile, Criteria and Resources

Profile

The Town is located in Oswego 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 2010, the Supervisor is assisted by a part-time bookkeeper who 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 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 1

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- 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.

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?	<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"/>

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? <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"/>
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
Palermo
New York

PATRICIA A. REDHEAD – SUPERVISOR
53 County Route 35 * Fulton, New York * 13069 * Phone: (315) 593-2333

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January 20, 2026

Original – EMail
muni-statewide@osc.ny.gov

New York State Comptroller Thomas P. DiNapoli
Local Government & School Accountability
State Office Building,
333 East Washington Street
Syracuse, New York 13202-1428

The Town Board Town of Palermo in conjunction with the Town Supervisor hereby acknowledges receipt of the “Draft Report” of the State Comptrollers Audit Findings – Report of Examination.

The Town Board further acknowledges the findings and agrees with those findings. The Town Board along with the Town Supervisor has thoroughly reviewed the draft report and accepts it in its entirety as accurate. We acknowledge the items that were discussed and contained within. The Town Board will be compiling a Corrective Action Plan and submitting it promptly.

If you have any questions concerning this, please feel free to contact me on my cell at (315) 593-2333.

Sincerely,

Patricia A Redhead
Town Supervisor – Town of Palermo

Cc: File
Town Board Members

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, deputy Supervisor, Clerk and two 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:
 - The bank deposit tickets and source documentation on file for the 2024 cash receipts the Supervisor deposited into the Town’s bank accounts to determine whether the deposits were made in a timely manner, as required by Town Law. We judgmentally selected all five property tax collections totaling \$1.7 million, three State aid payments totaling \$277,517 and 10 Oswego County payments totaling \$519,374 due to the significance of their dollar value and also selected all 54 monthly payments from other Town departments totaling \$63,169 due to the significance of their volume.
 - All 65 cash disbursements for August 2024 totaling \$389,212 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 packets were viewed to verify and ensure the payee, amount and purpose. August 2024 was selected because it had the highest check disbursement volume of the 12-month fiscal year period.
 - 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 payroll registers, bank statements and Board audited claim packets viewed to verify and ensure the payee, amount and purpose.
 - The payroll records for the last pay period of fiscal year 2024 – December 19 for all 28 monthly pay employees and December 26 for all 10 bi-weekly pay employees and compared the amount paid to Town employees with Board-approved salary schedules and collective bargaining agreements 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

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- We traced all checks payable to the Supervisor, Clerk and bookkeeper in the Supervisor's check registers and the bank cancelled check images to the source documentation in the Board claim voucher packets to ensure 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.

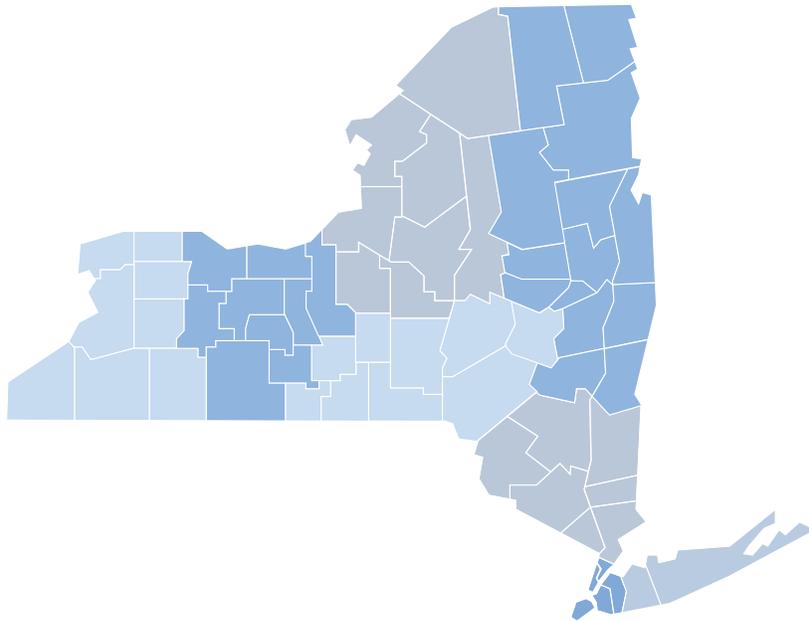
Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample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

Contact

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