New York State Comptroller
THOMAS P. DiNAPOLI

Village of Richburg

Transparency of Fiscal Activities

July 2026 | 2025M - 116

Prepared by the Division of Local Government and School Accountability

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Audit Results

Village of Richburg

Audit Objective

Did the Village of Richburg (Village) Board of Trustees (Board) conduct or provide for an annual audit of the Clerk-Treasurer's financial records and reports, and did the Clerk-Treasurer file the Annual Financial Report (AFR) with the Office of the State Comptroller (OSC) as required?

Audit Period

June 1, 2022 – October 1, 2023

We extended our testing to include the Clerk-Treasurer's fiscal year 2024[1] property tax collection spreadsheet and extended our review of the last filed AFR to August 2025.

Understanding the Audit Area

To promote transparency, a village board should conduct a thorough and sufficiently detailed audit of the clerk-treasurer's records to determine whether the accounting records are properly maintained, as well as that reports are complete and accurate. Furthermore, the village board should also ensure that the clerk-treasurer annually prepares, files and makes the AFR available to the public.

With a population of 401, Village officials budgeted a total of $145,937 for the general fund appropriations in fiscal year 2023.

Audit Summary

The Board did not conduct or provide for an audit of the Clerk-Treasurer's records and reports for fiscal year 2023 in accordance with New York State (NYS) Village Law (Village Law) Section 4-408. As shown in Figure 1, the Clerk-Treasurer did not file the results of the Village's fiscal activities to OSC for the 2019 through 2023 fiscal years, as required by NYS General Municipal Law (GML) Section 30.

Figure 1: AFR Filing Status as of August 19, 2025

Fiscal Year	Date Filed	Days Late
2019	Not Filed	2,211
2020	Not Filed	1,845
2021	Not Filed	1,480
2022	Not Filed	1,115
2023	Not Filed	750

Because the Board and the Clerk-Treasurer did not fulfill these statutory responsibilities, transparency of the Village's fiscal condition was diminished as Village residents, taxpayers, OSC and other interested parties did not have access to the Village's current fiscal activities.

In addition, we determined that the Clerk-Treasurer:

- Did not properly maintain accounting records, as she did not record $91,194 in cash receipts for property tax or non-property tax funds collected and did not prepare bank reconciliations during the 2023 fiscal year.

1 The Village's fiscal year-end is May 31.

- Did not remit property tax collections totaling $1,873 for deposit from June 1, 2022 through May 31, 2024. When questioned, the Clerk-Treasurer admitted to taking $1,060 from the Village in fiscal year 2024. The Clerk-Treasurer was arrested for stealing from the Village and pleaded guilty to petit larceny in April 2026.

Gaps or delays in preparing records, completing annual audits and filing required financial reports undermines transparency and creates missed opportunities to identify and remedy fiscal concerns. Had the Board conducted an annual audit after the fiscal year's end, it could have identified needed improvements to the collection, deposit and recording processes that would ensure the accounting records were up to date.

Furthermore, the Board's ineffective oversight of the Clerk-Treasurer not only contributed to a lack of transparency regarding the condition of the Clerk-Treasurer's records and the Village's fiscal activities, but it also created an environment for the Clerk-Treasurer's actions to occur and go undetected.

This report includes 10 recommendations to help the Board and Clerk-Treasurer improve the transparency of their fiscal activities. Village officials generally agreed with our recommendations and indicated they planned to initiate corrective action.

This audit was conducted pursuant to Article V, Section 1 of the State Constitution and OSC's authority as set forth in Article 3 of GML. The audit's methodology and standards are included in Appendix C.

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and provided to OSC within 90 days, pursuant to Section 35 of GML. For more information on preparing and filing the CAP, please refer to the OSC brochure, *Responding to an OSC Audit Report*, which was provided with the draft audit report. The Board is encouraged to make the CAP available for public review in the Clerk-Treasurer's office.

Transparency of Fiscal Activities: Findings and Recommendations

Villages are governed by an elected village board, composed of a fixed number of elected board members and a mayor. A village board is generally responsible for overseeing a village's financial operations and the safeguarding of village resources. Village Law Section 4-408 requires a village board to annually audit the village's appointed clerk-treasurer's[2] financial books and records. GML Section 30 requires the clerk-treasurer to prepare, file with OSC and make available to the public, an annual report of the village's financial position and results of operations, known as the AFR. Furthermore, pursuant to GML and Village Law, officials are required to notify and make financial information available to the public by posting the AFR on the village's website, and through notice in the local newspaper of available financial information.

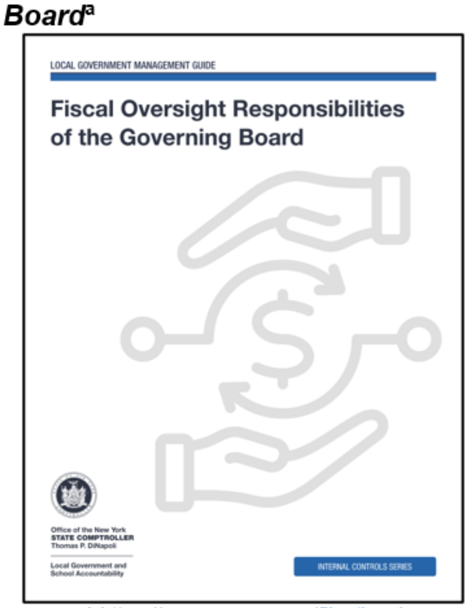
More details on the criteria used in this report, including specific requirements for filing and making the AFR available to the public, as well as additional resources including a checklist and OSC guidance on conducting an annual audit excerpted from our *Local Government Management Guide* (LGMG) publication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

Finding 1 – The Board did not conduct or provide for an annual audit of the Clerk-Treasurer's records and reports.

The Board did not audit, or cause to be audited, the Clerk-Treasurer's records and reports for fiscal year 2023. The Village Mayor (Mayor) and two Trustees told us that they were unaware of the annual audit requirement.

Due to the Board's inaction, we reviewed the Clerk-Treasurer's fiscal year 2023 books and records. We used the same guidance OSC developed for local officials to help them fulfill their audit responsibilities pursuant to Village Law. This guidance is published in our LGMG publication *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

Based on our review, overall, we determined the Clerk-Treasurer's records were not properly maintained. Specifically:

- Although the Clerk-Treasurer recorded check disbursements in the Village's accounting records, she did not record any cash receipts for property tax or non-property tax funds collected (totaling $91,194) or prepare bank reconciliations during the 2023 fiscal year.
- The Clerk-Treasurer manually tracked property tax collections on a spreadsheet, which she provided to the Board monthly. However, she did not provide the Board with essential monthly financial reports, including budget-to-actual reports, trial balances and bank reconciliations.

The Mayor told us that the Board reviewed the property tax collections and approved monthly bills but did not receive reports for non-property tax revenues, such as franchise fees, mortgage taxes and gaming fees. Both the Mayor and the

2 A village can appoint separate individuals to serve as village clerk and village treasurer, or one individual to serve as a clerk-treasurer. Generally the clerk-treasurer position encompasses the main responsibilities of the treasurer's area of financial accountability and reporting.

Clerk-Treasurer told us that the Board focused on the property tax collections because they constitute most of the Village's revenue. As a result, the Board did not request, and the Clerk-Treasurer did not provide, the monthly reports the Board needed to provide proper oversight of the Village's fiscal activities.

<u>Property Tax Collections</u> – We reviewed the fiscal year 2023 property tax collection spreadsheet and respective bank statements for 163 collections totaling $84,702 deposited between June 2022 and November 2022 to determine whether the Clerk-Treasurer accurately recorded and deposited collections in a timely manner. We determined that:

- Seven property tax collections totaling $6,550 were not deposited within 10 days as required by Village Law. These collections were deposited between four and 18 days late.

- Property taxes collected in cash totaling $813 were not deposited for two years. The day after we questioned her about the missing deposits, the Clerk-Treasurer deposited $813, for which she sent us a deposit slip, and asserted it was the missing property tax collections which she found in an envelope in her office.

- A $32 property tax check was returned for insufficient funds in November 2022, resulting in an $18 chargeback fee, and it was unclear whether the taxpayer repaid the property tax, or if the repaid amount was missing.

We expanded our review to the fiscal year 2024 property tax collection spreadsheet and determined that three property tax collections totaling $1,060 were not deposited. In January 2025, when questioned, the Clerk-Treasurer admitted to taking $1,060 from the Village in fiscal year 2023-24. The Clerk-Treasurer was arrested for stealing from the Village in 2026. She pleaded guilty to petit larceny in April 2026 and was ordered to pay restitution.

<u>Non-Property Tax Cash Receipts</u> – We also reviewed 12 non-property tax cash receipts, totaling $6,493, collected between June 2022 and March 2023, based on the available records. Due to the absence of a cash receipt log and deposit slips without collection dates, we could not verify whether the deposits were made in a timely or complete manner. The Clerk-Treasurer told us that she stopped maintaining a duplicate cash receipt book because the Village did not receive many non-property tax revenues throughout the year.

Had an annual audit commenced after the fiscal year's end, the Board could have identified needed improvements to the collection, deposit and recording processes that would ensure the accounting records were up to date. Without accurate and timely reports, the Board cannot effectively monitor the Village's operations or ensure that deposits are made and recorded accurately.

Recommendations

The Board should:

1. Evaluate the findings in this report and work with legal counsel to determine whether all cash receipts were recorded and deposited.

2. Conduct the annual audit of the Clerk-Treasurer's records and reports or cause the audit to be performed.

The Clerk-Treasurer should:

3. Ensure the financial records and reports are complete, accurate and up to date.

4. Document receipt of incoming payments, deposit funds received no later than 10 days after receipt and enter receipts into the accounting records in a timely manner.

5. Prepare complete, accurate and up to date bank reconciliations.

6. Provide accurate and complete monthly financial reports to the Board that include a list of all money received and disbursed, budget-to-actual comparisons, fund balance amounts and reconciled cash balances for each fund.

Finding 2 – The Clerk-Treasurer has not prepared and filed the AFR for the last five fiscal years.

As of August 19, 2025, the Clerk-Treasurer had not filed the AFR with OSC for the 2019 through 2023 fiscal years (Figure 3). As a result, annual financial information was not available to the public for the last five fiscal years.

The Mayor, two Trustees and the Clerk-Treasurer said they were unaware of the requirement to file the AFR with OSC within 60 days after the close of the fiscal year. Additionally, the Clerk-Treasurer told us that the AFRs were not filed because this responsibility was not included in the duty list provided by the Board when she was hired. The two Trustees also told us that the Village hired a local accounting firm to file the AFR four or five years ago, but no replacement was hired to file the AFR when the firm did not complete the task. However, the Clerk-Treasurer is required to prepare and file the AFR with OSC, and as part of its oversight responsibilities, the Board should ensure the AFR is prepared and filed with OSC as required.

Because Village officials did not prepare and file the AFR, transparency was diminished as taxpayers and other interested parties were not able to use Village records to properly assess the Village's financial operations and financial condition.

Recommendations

The Board should:

7. Ensure the Clerk-Treasurer prepares and files the Village's delinquent AFRs, and all subsequent AFRs, with OSC within 60 days of the close of the fiscal year, as required by GML Section 30.

8. Notify the public that the AFR is available and posted to the Village's website.

9. Attend applicable and beneficial training sessions to obtain a better understanding of its duties. Training provided by OSC can be found at https://www.osc.ny.gov/local-government/academy

The Clerk-Treasurer should:

10. Prepare and file the Village's delinquent AFRs and should file all subsequent AFRs with OSC within 60 days of the close of the fiscal year, as required by GML Section 30.

Appendix A: Profile, Criteria and Resources

Profile

The Village is located in the Towns of Bolivar and Wirt in Allegany County and is governed by the elected Board, composed of a Village Mayor (Mayor), Deputy Mayor and three Trustees.

The Board is responsible for overseeing the Village's financial operations and safeguarding its resources. The appointed Clerk-Treasurer is the Village's CFO and is responsible for the custody of all Village funds, and must keep accounts of all receipts and expenditures, and deposit all funds received in a timely manner.

Criteria

A clerk-treasurer is responsible for maintaining the village's financial records and reports.[3] The accounting records should be up-to-date and should document assets, liabilities, fund balance and results of operations (revenues and expenditures) for each village fund. The clerk-treasurer, as required by Village Law Section 4-408, is responsible for the custody of all Village funds, and must keep accounts of all receipts and expenditures, deposit all funds received in a timely manner, pay out funds as authorized, and file a statement at the end of the fiscal year of all revenues and expenditures during the previous fiscal year and the outstanding indebtedness at year-end.

A clerk-treasurer's 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.

A village board is required by Village Law Section 4-408 to annually audit, or cause to be audited, the clerk-treasurer's books and records. The audit of these records should be thorough and sufficiently detailed and helps to ensure that sufficient board oversight is being maintained over village operations. An audit of the clerk-treasurer's records should determine that the following minimum concerns are met:

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

The Additional Resources section of this report includes a checklist and OSC guidance on conducting an annual audit excerpted from our LGMG publication *Fiscal Oversight Responsibilities of the Governing Board*. At a minimum, audits provide the village board with the opportunity to assess the effectiveness of financial operations. An annual audit also provides an independent verification that transactions are properly recorded, that village money is properly accounted for and receipts are deposited in a timely manner.

3 Ibid

Furthermore, GML Section 30 requires the Clerk-Treasurer to prepare and file the AFR of the village's financial position and results of operations with OSC within 60 days[4] after the close of the fiscal year. As part of its fiscal oversight responsibilities, a village board should be assessing the village's books, records, and supporting documentation and monitoring the performance of village officers and employees who are entrusted with recordkeeping and other financial responsibilities, including the Clerk-Treasurer who prepares and files the AFR, as required. In addition, the AFR must be made available to the public in accordance with:

- Village Law Section 4-408 which requires the board to publish a notice in the village's official newspaper within 10 days that the AFR has been filed and is available to the public for inspection, and
- GML Section 30 which requires a village to make the AFR accessible to the public on its official website.

Additional Resources

The following checklist can be used for each fund maintained. and is excerpted from our LGMG titled *Fiscal Oversight Responsibilities of the Governing Board*.[5]

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

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

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

Are checks recorded up-to-date? Last Recorded Check: # ___________ Date ___________ Amount___________	☐	☐
Is the cash disbursements journal totaled and summarized monthly?	☐	☐
Are payments supported by appropriate documentation? Consider comparing a sample of disbursements with supporting documentation.	☐	☐

<table>
<tr><th colspan="3">Cash Reconciliations</th><th>YES</th><th>NO</th></tr>
<tr><td colspan="3">Are bank accounts reconciled?

By Whom? ___________ How Often? ___________

Who Reviews/Verifies Them? ___________</td><td>☐</td><td>☐</td></tr>
<tr><td colspan="3">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?</td><td>☐</td><td>☐</td></tr>
<tr><td colspan="3">Is the bank reconciliation performed in a timely manner after the bank statement is received?</td><td>☐</td><td>☐</td></tr>
<tr><td colspan="3">Last Bank Reconciliation for Each Bank Account</td><td rowspan="7"></td><td rowspan="7"></td></tr>
<tr><td>Bank Account</td><td>Date Performed</td><td>Month Ending</td></tr>
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<tr><td></td><td></td><td></td></tr>
<tr><td colspan="3">Are reconciliations documented and available for review?</td><td>☐</td><td>☐</td></tr>
<tr><td colspan="3">Does the reconciled bank balance agree with the cash balance recorded in the accounting records?</td><td>☐</td><td>☐</td></tr>
</table>

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

Investment Records	YES	NO
Is an investment record maintained?	☐	☐
Is the record complete and up-to-date?	☐	☐
Deposit Protection	**YES**	**NO**
Has the bank pledged adequate, eligible securities to protect deposits and investments (under the custody of the chief fiscal officer) that exceed FDIC insurance protection?	☐	☐

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

Appendix B: Response From Village Officials

The content below is a reproduced copy of the original response letter issued by Village of Richburg officials, is reformatted to meet the Americans with Disabilities Act *Web Content Accessibility Guidelines (WCAG)*,[6] and may have included changes to spelling and grammar. The substance of the content was not changed.

VILLAGE OF RICHBURG
210 Main Street, Box 248
Richburg, NY 14774
Phone: (585) 928-2245

Corrective Action Plan
Village of Richburg
OSC Audit Period: June 1, 2022 – October 1, 2023
Report No. 2025M-116 | 2026

The State Comptroller's audit identified several issues that were not being properly addressed within the Village of Richburg. The Village Board acknowledges these findings and has taken corrective action to address the deficiencies identified in the audit. Since the audit period, the Village has appointed a new Clerk, and the Clerk, Mayor, and Village Board have worked together to establish the following corrective action plan to ensure these issues do not recur.

Audit Findings:

- The Board did not conduct or provide for an annual audit of the Clerk-Treasurer's records and reports.
- The Clerk-Treasurer did not prepare and file the Annual Financial Report (AFR) for the previous five fiscal years.
-

Corrective Actions:

1. Board Oversight and Financial Review

The Village Board has become aware of the issues and incomplete work identified during the audit period and has taken steps to remedy the situation.

a. Annual Clerk Audits
Beginning in June 2026, the Board will conduct annual audits of the Clerk's records. Two Board members will be appointed each year to perform the audit. The Board has obtained audit forms and procedures that will be used to review all aspects of the Village's financial records and reporting. Findings from the audit will be presented to the full Board upon completion. This process will continue annually moving forward.

b. Engagement of Municipal Accounting Firm
In April 2026, the Village Board retained Lumsden & McCormick, LLP, a municipal accounting firm, to assist with financial oversight and reporting requirements. The firm will review monthly bank reconciliations and assist the Clerk with preparation and filing of the Village's Annual Financial Reports (AFRs). The firm will also assist in completing and filing all outstanding AFRs owed by the Village of Richburg.

2. Clerk Procedures and Financial Controls

On June 1, 2025, the Village appointed a new Clerk, and several procedural changes have since been implemented.

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

a. Monthly Bank Reconciliations
The current Clerk, and all future Clerks, will complete monthly bank reconciliations. Once completed, the reconciliations will be emailed to the Village Board and the Village accountant for review. This process provides an additional level of oversight and helps ensure monthly financial tasks are completed accurately and on time.

b. Receipt and Deposit Procedures
The Clerk now documents all incoming payments using the following procedures:

- For tax payments, the Clerk retains the bottom portion of the tax bill while the resident receives the top portion after both portions are marked paid, including the date received and method of payment.
- If a resident submits payment without a bill or invoice, the Clerk makes a copy of the payment documentation, and both copies are marked paid with the payment date and method of payment.
- If payment is made by check, the check number is recorded on the bill or documentation.
- All payments received are deposited daily. The Clerk maintains copies of all deposit slips submitted to the bank.
- Deposits are recorded in the accounting software and filed appropriately.

c. Monthly Financial Reporting to the Board
Beginning immediately, the Clerk will provide the Village Board with copies of the following financial reports at each monthly meeting:

- Bank reconciliations
- Budget-to-actual income reports
- Cash disbursement journals
- Class account statements

Maintaining these records and reports on a monthly basis will improve financial oversight and help ensure future annual audits are completed efficiently and accurately.

The Village Board is committed to improving financial accountability, strengthening internal controls, and ensuring compliance with all reporting and auditing requirements moving forward.

Tyler Kasperski, Mayor Village of Richburg

Appendix C: Audit Methodology and Standards

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

- We reviewed Board minutes and interviewed the Mayor, Clerk-Treasurer, and two Trustees to gain an understanding of the Village's operations and the Board's oversight regarding annual audits, filing of the AFR and review of financial reports, and the Clerk-Treasurer's financial recordkeeping and reporting.

- We performed an annual audit of the Clerk-Treasurer's records for the fiscal year ended May 31, 2023, using OSC guidance available to Board members. Using the CFO checklist[7] we made observations and did the following:

  - We compared from the County-provided property tax settlement report all 163 tax levy payments totaling $84,702 to the property tax collection spreadsheet to verify the tax collection amount for the fiscal year 2023.

  - We traced from the Clerk-Treasurer's property tax collection spreadsheets to the bank statements to determine whether deposit amounts agreed with recorded receipts and whether deposits were made timely for both the 2023 and 2024 fiscal years. Total real property tax collections were $84,702 and $85,933 for the 2023 and 2024 fiscal years, respectively.

  - We reviewed all available duplicate deposit slips and bank statements to verify that non-property tax cash receipts totaling $6,493 were deposited for the fiscal year 2023.

  - We reviewed 22 disbursements totaling $71,694 (or 86 percent) from the cash disbursement journal, canceled check images and Board audited claim packets to determine whether disbursements were properly supported and were for proper Village business purposes for the fiscal year 2023. Our sample of disbursements was judgmentally selected and included all claims of $500 or more, as well as any payments made to all four Village employees.

  - We reviewed May 2023 payroll records for all four employees and compared the amount paid to Village employees with Board-approved salary schedules to determine whether the Village's payroll was in accordance with the Board-approved pay rates. We judgmentally selected May 2023 because it was the last month of the 12-month fiscal year 2023.

- We obtained the AFRs' filing dates for the last five completed fiscal years to determine whether they were filed in a timely manner.

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

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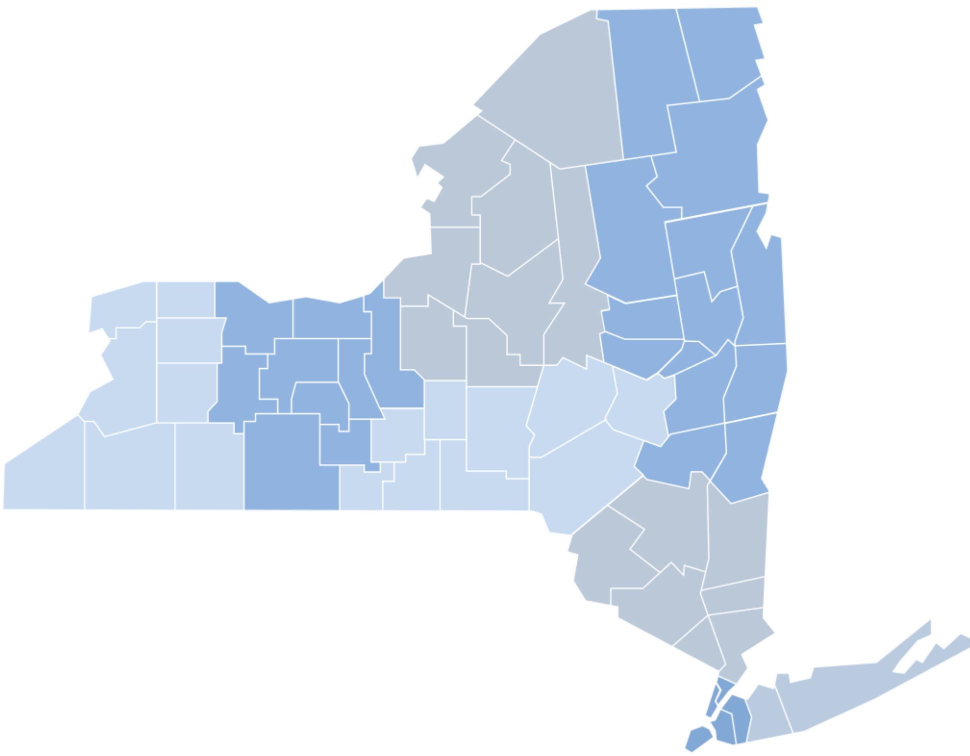
7 See Appendix A for Additional Resources – General Recordkeeping and CFO Checklist

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

Questions?

STATEWIDE AUDITS

Nicole Tomsen, Chief of Municipal Audits
State Office Building, Suite 1702 • 44 Hawley Street • Binghamton, New York 13901-4417
Tel (607) 721-8306 • Fax (607) 721-8313
Email: Muni-Statewide@osc.ny.gov



Contact

Office of the New York State Comptroller
110 State Street
Albany, New York 12236

(518) 474-4044

https://www.osc.ny.gov/

Prepared by the Division of Local Government and School Accountability

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