New York State Comptroller
THOMAS P. DiNAPOLI

Town of Rotterdam

Transparency of Fiscal Activities

S9-25-36 | September 2026

Division of Local Government and School Accountability

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Audit Results

Town of Rotterdam

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

Understanding the Audit Area

To help promote transparency, a town board should provide for a thorough and sufficiently detailed audit of the town's records to determine whether the accounting records are properly maintained, and that reports are complete and accurate. Furthermore, the town board should also ensure that the town comptroller annually prepares, files and makes the AFR available to the public.

With a population of 30,523, Town officials budgeted a total of $24 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 and police protection, water, sewer and refuse collection.

Audit Summary

The Board did not provide for a timely annual audit of the Town's financial records for fiscal year 2024. In addition, as shown in Figure 1, the Comptroller did not prepare and file the 2024 AFR with OSC, as required by NYS General Municipal Law (GML) Section 30. Furthermore, the Comptroller 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
2023	April 17, 2025	351
2024	Not Filed	211

Had the Board received complete, accurate and reliable monthly reports and ensured a timely annual audit of the Town'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 Comptroller did not fulfill her 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 Town's records, we determined that the Comptroller did not:

- Record all cash receipts into the accounting records, hindering the Board's general responsibility to oversee the Town's financial operations.
- Provide monthly budget status reports and balance sheets to the Board. Without a periodic review of all financial information, the Board cannot effectively monitor the Town's financial activity and make informed decisions.

This report includes eight recommendations that, if implemented, will improve the Town's financial reporting and help the Board and Comptroller improve the transparency of their fiscal activities. Town officials generally agreed with our recommendations 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 should 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. If a town establishes the office of comptroller[1] and appoints a comptroller as the accounting officer, the comptroller must keep detailed accounting records. The town board should provide for a timely annual audit of the town's financial records.

Pursuant to GML, the town comptroller 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 provide for a timely annual audit of the Town's financial records.

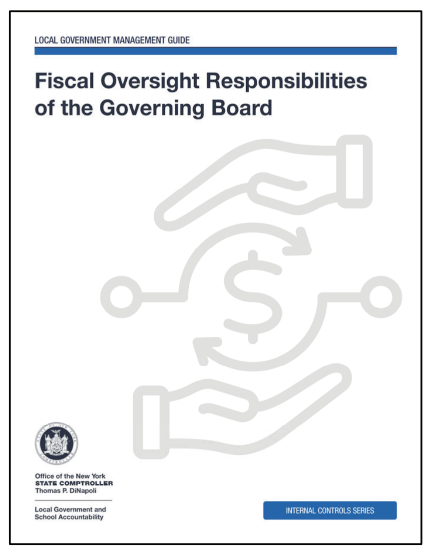
The Board did not provide for a timely annual audit of the Town's financial records for fiscal year 2024. Although the Board included funding for an audit of the 2024 financial records by a certified public accounting (CPA) firm in the 2025 budget, because the Town's fiscal year 2024 records were incomplete, no such audit took place.

We reviewed the Town's fiscal year 2024 records using the guidance OSC developed to help local officials fulfill their general oversight responsibilities. 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 Town's records, we determined that the Comptroller did not:

- Record all cash receipts 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.

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

1 Town Law Section 20 allows governing boards of towns that meet certain requirements to establish the office of the town comptroller by resolution. See Appendix A for criteria.

- Provide the Board with reports including total of cash receipts each month, and cash balances for each operating fund, hindering its ability to monitor the Town's financial affairs throughout the year.

Below are examples of issues we identified that, had the Board provided for a timely annual audit, it may have identified and potentially remedied:

Cash Receipts and Reconciliations – The Comptroller did not record all incoming payments in the accounting records. Instead, she only retained deposit slips with bank statements. We identified 33 cash receipts totaling $969,206 that were maintained by the Comptroller's office on a list of cash receipts but were not recorded in the Town's general ledger, known as the master accounting record, which should include all transactions. Although we traced all 33 cash receipts to the bank account and determined they were deposited in a timely manner, because she did not record all accounting transactions, the Comptroller was unable to perform bank reconciliations or report accurate financial information to the Board.

Interim Financial Reports and Information – The Comptroller provided the Board with monthly budget-to-actual reports. However, because the Comptroller did not record all cash receipts in the accounting records, these reports were incomplete and the reported revenues were therefore inaccurate. The Supervisor and two other Board members were aware the reports were incomplete and told us that the Board only relied on the expenditure information in the report. No other interim reports, such as trial balances[2] to provide cash balances for each operating fund, were provided to the Board. The lack of accurate financial information could not only lead to errors going undetected and uncorrected but also hamper the Board's ability to monitor the Town's financial affairs throughout the year and make sound financial decisions.

The Comptroller, appointed in 2024, told us that due to multiple turnovers in the Comptroller's position, and lack of training for staff members within the Comptroller's office, the accounting records were untimely and incomplete since she was appointed. Timely, sufficient and accurate accounting records are essential for the preparation of appropriate financial reports to help the Board monitor and manage financial operations and assess and make decisions regarding the Town's financial condition.

Recommendations

The Board should:

1. Ensure an audit of the Town's financial records is performed in a timely manner.
2. Request financial reports to monitor the Town's financial operations and make informed decisions.

2 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.

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 Comptroller should:

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

Finding 2 – The Comptroller has not prepared and filed the AFR for the last fiscal year as required by GML.

As of November 28, 2025, the Comptroller had not prepared, filed with OSC and made available to the public the 2024 AFR (Figure 3), as required by GML. In addition, the last filed AFR, for the year ending December 31, 2023, was filed on April 17, 2025, 351 days late.

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

Fiscal Year	Date Filed	Days Late
2023	April 17, 2025	351
2024	Not Filed	211

The Comptroller, the Supervisor and two Board members told us that they knew it was a requirement to file the AFR with OSC within 120 days after the fiscal year's end, and that the 2024 AFR was not filed due to the lack of accounting records. The Comptroller told us that she plans to file the 2024 AFR and make it available to the public by posting it on the Town's website once the independent audit of the 2024 records is complete.

Because the Comptroller 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 ensure that the Comptroller 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.

3 See Appendix C for methodology

Recommendations

The Board should ensure:

6. The Comptroller prepares and files the AFR, as required by GML.

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

The Comptroller should:

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

Appendix A: Profile, Criteria and Resources

Profile

The Town is located in Schenectady 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. The Board established the office of the Comptroller to transfer accounting duties of the Town Supervisor. While the Supervisor is responsible for the custody of all Town funds and must keep accounts of all receipts and expenditures as treasurer of the Town, the Comptroller is responsible for keeping detailed accounting records, preparing and transmitting the detailed monthly statements to the Board, and filing the AFR with OSC.

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. A town board of any town of the first class, or any town of the second class with a population over 40,000 according to the latest federal census or State enumeration, may adopt a resolution establishing the office of the town comptroller and appoint an individual to serve in that position, under Town Law Section 20.

A town comptroller is responsible for maintaining the town's financial records, as required by Town Law Section 124. The accounting records should be up to date and should document assets, liabilities, fund equity and results of operations (revenues and expenditures) for each town fund. The town comptroller must maintain an accurate and complete accounting of all funds received and disbursed, and generally the town supervisor must deposit and secure town funds within 10 days of receipt, as required by Town Law Section 29. Further, as it is essential that the town board receives regular financial reports to fulfill its responsibility of monitoring fiscal operations throughout the fiscal year, the comptroller should provide the board with routine interim reports that summarize financial activities.

A town'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 annual audit of the town's books and records by a CPA or public accountant should be completed timely after the end of the town's fiscal year to, at a minimum, provide the town board with an opportunity to assess the effectiveness of financial operations.

Based on the financial records maintained by the town comptroller and the accounting provided to the town comptroller, GML Section 30 and Town Law Section 124 requires the town comptroller to prepare and file the AFR of the town's financial position and results of operations with OSC within 120 days[4] after the close of the fiscal year. As part of its fiscal oversight responsibilities, a town board should be assessing the town's books and 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 comptroller 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 comptroller 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,[5] 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*.[6]

4 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.

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

6 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?	☐	☐
Is the cash receipts journal maintained in a manner that identifies the date received, payer, purpose and the amount either individually or totals referenced to subsidiary receipt records (e.g., water rents receipts register)?	☐	☐
Are un-deposited cash receipts safeguarded?	☐	☐
Are duplicate deposit slips kept?	☐	☐
Do deposit amounts agree with cash receipt amounts?	☐	☐
Are deposits made in a timely manner and recorded up-to-date? Last Recorded Deposit: Date _________ Amount ___________	☐	☐
Is the cash receipts journal totaled and summarized monthly?	☐	☐

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

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

Receivables	YES	NO
Are receivable control accounts maintained?	☐	☐
Is there indication that the receivable control accounts are reconciled to the detail subsidiary records?	☐	☐
Investment Records	**YES**	**NO**
Is an investment record maintained?	☐	☐
Is the record complete and up-to-date?	☐	☐
Deposit Protection	**YES**	**NO**
Has the bank pledged adequate, eligible securities to protect deposits and investments (under the custody of the chief fiscal officer) that exceed FDIC insurance protection?	☐	☐

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

Appendix B: Response From Town Officials

The content below is a reproduced copy of the original response letter issued by Town officials, is reformatted to meet the Americans with Disabilities Act Web Content Accessibility Guidelines *(WCAG)*,[7] and may have included changes to spelling and grammar. The substance of the content was not changed.

Town of Rotterdam

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Response to the Office of the State Comptroller's 2024 Audit Town of Rotterdam's Transparency of Fiscal Activities

The Town of Rotterdam acknowledges the findings made by the Office of the State Comptroller and agrees with the findings and recommendations contained in this report. The Town Supervisor and Town Board are committed to ensuring that the Town's financial activities are properly reported in a timely manner, in accordance with applicable New York State laws and requirements of the Office of the State Comptroller, and that appropriate Board oversight of the Town's financial records is maintained.

This response will also serve as the Town's Corrective Action Plan which has been reviewed and approved by the Town Board.

Corrective Action Plan

Unit Name: Town of Rotterdam

Audit Report Title: Transparency of Fiscal Activities Audit Report Number: S9-25-36

For each recommendation included in the audit report, the following is our corrective actions taken or proposed. For recommendations where corrective action has not been taken or proposed, we have included the following explanations.

Audit Recommendation:

The Town Board should ensure an audit of the Town's financial records is performed in a timely manner.

Implementation Plan of Action:

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

The Town Board will monitor the status of the annual audit and take appropriate action to ensure the audit is completed timely. The Town Comptroller will provide the Board with updates regarding the audit timeline, along with any issues or concerns that are brought to the Comptroller's attention throughout the audit.

Implementation Date:

January 2028 for annual audit to be completed timely.

Person Responsible for Implementation:

Town Board

Town Comptroller

Audit Recommendation:

The Town Board should request financial reports to monitor the Town's financial operation and make informed decisions

Implementation Plan of Action:

The Town Board will review the monthly budget reports provided by the Town Comptroller, along with trial balances for all funds, in order to make informed decisions regarding the Town's financial activity.

Implementation Date:

Budget reports provided since March 2026, Trial Balances provided since August 2026

Person Responsible for Implementation:

Town Board

Town Comptroller

Audit Recommendation:

The Town Board should 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: https://www.osc.ny.gov/localgov/academy/index.html

Implementation Plan of Action:

The Town Board has appointed a Town Attorney in order to have legal counsel available for day-to-day consulting in regard to Town operations and reporting as they relate to the Town Law. Board members will also attend any relevant training sessions that they find necessary in order to make more informed decisions for the Town and understand their duties as Board members.

Implementation Date:

January 2026

Person Responsible for Implementation:

Town Board

Town Attorney

Audit Recommendation:

The Town Comptroller should keep an accurate and complete accounting of the receipt and disbursement of all Town funds, and ensure the financial records are complete, accurate and up to date.

Implementation Plan of Action:

The Town Comptroller will ensure that all receipts and disbursements are entered into the accounting system in a timely manner in order to provide updated information to the Town Board as requested.

Implementation Date:

November 2025

Person Responsible for Implementation:

Town Board

Town Comptroller

Audit Recommendation:

The Town Comptroller should submit monthly reports to the Board that include the detailed accounting of all funds received, cash balances and complete budget-to-actual comparisons of revenue and expenditures for each Town fund.

Implementation Plan of Action:

The Town Comptroller will submit monthly budget reports to the Town Board, along with trial balances for all funds, so the Board can make informed decisions regarding the Town's financial activity.

Implementation Date:

Budget reports provided since March 2026, Trial Balances provided since August 2026

Person Responsible for Implementation:

Town Comptroller

Audit Recommendation:

The Town Board should ensure the Comptroller prepares and files the AFR, as required by GML.

Implementation Plan of Action:

The Town Board will ensure the Comptroller prepares and files the Annual Financial Report in a timely manner.

Implementation Date:

January 2027

Person Responsible for Implementation:

Town Board

Audit Recommendation:

The Town Board should ensure that, to the extent practicable, financial information is made accessible to the public.

Implementation Plan of Action:

The Town Board will continue to file the NYS Annual Financial Report, along with the audited financial statements, with the Town Clerk's office for public request, as well as on the Town's website, as soon as the reports are final.

Implementation Date:

January 2027

Person Responsible for Implementation:

Town Board

Audit Recommendation:

The Town Comptroller should prepare and file the AFR with OSC as required by GML.

Implementation Plan of Action:

The Town Comptroller will prepare and file the Annual Financial Report with OSC in a timely manner.

Implementation Date:

January 2027

Person Responsible for Implementation:

Town Board

Town Comptroller

Sincerely,

John Polimeni, Town Supervisor

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 meeting minutes and interviewed the Comptroller, the Supervisor and two of the four other Board members to gain an understanding of the Town's operations, the Comptroller'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 Town's accounting records, selecting certain categories for the fiscal year ending December 31, 2024, using OSC guidance available to Board members. We judgmentally selected the categories more significant to our audit objective for review, including cash receipts, cash disbursements, bank reconciliations, interim financial reports, and payroll for the general and highway funds. We excluded records for receivables, investments, deposit protections, indebtedness, and property from our testing as they were not significant to our audit objective. Using the CFO checklist[8] we made observations and reviewed:

  - The bank deposit tickets and source documentation on file for 61 cash receipts totaling $9.9 million that the Comptroller's office clerk deposited into the Town's bank accounts in the week of January 22, 2024, to determine whether the deposits were made in a timely manner, as required by Town Law, and properly recorded in the accounting records. We judgmentally selected all receipts collected between January 22 and January 26, 2024, because the week of January 22, 2024, had the highest dollar value of January 2024, which had the highest dollar value of the 12-month fiscal year 2024.

  - From the Comptroller's office list of cash receipts we reviewed all 33 cash receipts from 2024 that were deposited but not recorded in the general ledger, totaling $969,206. These cash receipts were traced to the Town's bank accounts to determine whether they were deposited within 10 days from receipt. We interviewed the Comptroller to inquire why they were not recorded in a timely manner.

  - 40 cash disbursements totaling $1.1 million for June 2024 to determine whether they were Comptroller-approved, adequately supported and for proper Town purposes. We viewed canceled check images from the bank and Comptroller audited claim voucher packets to determine the payee, amount and purpose. We judgmentally selected June 2024 because it had the highest volume of disbursements during the 12-month fiscal year 2024. We judgmentally selected 40 cash disbursements based on dollar value and the nature of the purchase.

  - The payroll records for the last pay period of fiscal year 2024 – December 19 for two weekly pay employees and December 26 for 13 bi-weekly pay employees and compared the amount paid to Town employees with Board-approved salary schedules and collective

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

bargaining agreements to determine whether the Town's payroll, paid by the Supervisor, was in accordance with the Board-approved pay rates. We judgmentally selected 15 out of all 190 employees (8 percent) representing a combination of elected, appointed and hourly employees.

- We traced all non-payroll payments for fiscal year 2024 made to the Supervisor, Comptroller and two employees for the Comptroller's office from bank canceled check images to the source documentation in the Board claim voucher packets and the bank statement to determine whether the disbursements 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 determined whether the Town has experienced any significant fiscal concerns in 2024 by reviewing the Supervisor's December 2024 bank accounts' ending balance 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 Town's ability to fund its adopted 2025 general and highway fund budgeted appropriations.

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.

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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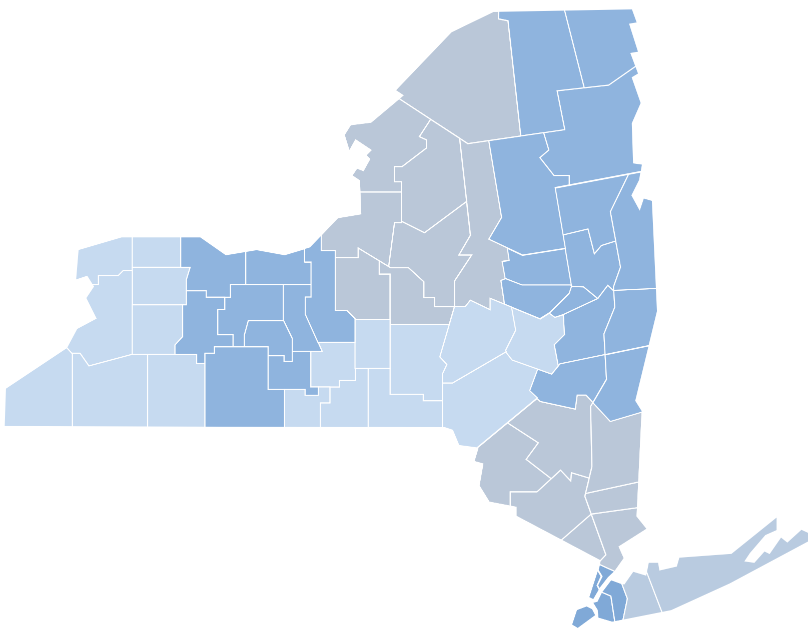

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