



Town of Sodus

Transparency of Fiscal Activities

S9-25-38 | April 2026

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Audit Results

Town of Sodus



Audit Objective

Did the Town of Sodus (Town) Board (Board) conduct or provide for an annual audit of the Town Supervisor's (Supervisor) financial records and reports, and did the Supervisor file the Annual Financial Report (AFR) with the Office of the State Comptroller (OSC) as required?

Audit Period

January 1, 2024 – May 1, 2025

We extended our observation of annual AFR filings forward to November 28, 2025, and back to fiscal year 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 8,028, Town officials budgeted a total of \$3.2 million for the general fund and highway fund appropriations in fiscal year 2024 and provided essential services to the public, such as general government support, street maintenance and improvement, snow removal and fire protection.

Audit Summary

The Board did not conduct or provide for an annual audit of the Supervisor's financial records and reports for fiscal year 2024 in accordance with New York State (NYS) Town Law (Town Law). In addition, as shown in Figure 1, the Supervisor 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	May 5, 2025	1,495
2021	Not Filed	1,337
2022	Not Filed	972
2023	Not Filed	606
2024	Not Filed	241

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:

- Perform monthly bank reconciliations for fiscal year 2024, which undermined the Board's ability to oversee the Town's financial operations and safeguard Town resources.
- Provide the Board with reports such as budget-to-actual reports or trial balances¹ 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 affairs throughout the year.
- Ensure that seven highway department employees were paid the correct overtime wages, which increased the risk of inconsistent or inequitable compensation.

This report includes 11 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 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 NYS 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 NYS GML. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board to make the CAP available for public review in the Town Clerk's (Clerk's) office.

¹ The trial balance is an internal accounting report that lists every account in the general ledger with its balance at a specific point in time. The report is a list of the balances of the accounts in a ledger kept by double entry, with the debit and credit balances shown in separate columns. If the totals of the debit and credit columns are equal, the ledger from which the figures are taken is said to be in balance. It helps to check the accuracy of bookkeeping.

Transparency of Fiscal Activities: Findings and Recommendations

Towns are governed by an elected town board, composed of a fixed number of elected board members and a town supervisor. A town board is generally responsible for overseeing a town's financial operations and the safeguarding of town resources. With certain exceptions,² a town board is required by Town Law to annually audit the town supervisor's books and records. Pursuant to GML, the town supervisor is responsible for preparing and filing with OSC, as well as making available to the public, an annual report of the town's financial position, known as the AFR. Furthermore, pursuant to GML and Town Law, towns are required to notify and make financial information available to the public by posting the AFR on the town's website, and through notice in the local newspaper of available financial information.

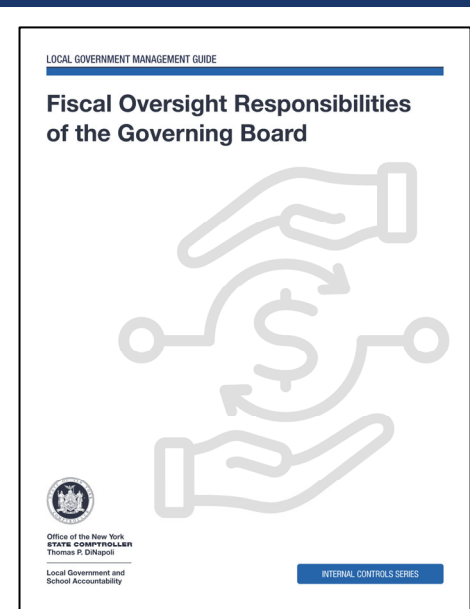
More details on the criteria used in this report as well as additional resources including a checklist and OSC guidance on conducting an annual audit excerpted from our *Local Government Management Guide* (LGMG) publication *Fiscal Oversight Responsibilities of the Governing Board*, are included in Appendix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

Finding 1 – The Board did not perform an annual audit of the Supervisor's records and reports in accordance with Town Law.

The Board did not conduct an audit of the Supervisor's financial records and reports for fiscal year 2024. Although the Supervisor told us he was aware of the annual audit requirement, another Board member told us that he was not. The last audit was completed by an independent public accountant in July 2023 for the fiscal year ending December 31, 2019. The Supervisor told us an audit of his records and reports was not completed due to an extensive delay by the external auditors to complete the 2019 audit as well as the Town's incomplete financial reports. However, it is the Supervisor's responsibility to ensure that the Town's financial records are up to date, complete and accurate.

We reviewed the Supervisor's fiscal year 2024 records and reports using the same guidance OSC developed to help local officials fulfill their audit responsibilities pursuant to Town Law. This guidance is published in our *LGMG – Fiscal Oversight Responsibilities of the Governing Board* (Figure 2) and is readily available on our website.

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



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

2 The provisions of Town Law requiring the annual accounting with and submission of books and records to, the town board does not apply to towns that, prior to January 20th, have engaged the services of a certified public accountant or public accountant to make an annual audit to be completed within 60 days after the close of the town's fiscal year. Also, in the case of a town having a comptroller, the accounting by the officers and employees who received or disbursed any funds in the previous fiscal year would be with the town comptroller, who would also be responsible for examining the accounts of those officers and employees.

Based on our review of the Supervisor's records, we determined that the Supervisor, assisted by a full-time bookkeeper, did not:

- Record financial activities in the Town's accounting system in a timely manner (although the bookkeeper manually maintained cash receipts in a receipt book).
- Perform bank reconciliations or report results to the Board.
- Generate or provide the Board with reports such as budget-to-actual reports or trial balances.
- Ensure that highway department employees were paid the correct overtime wages.

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:

Accounting Records and Reconciliations – The bookkeeper maintained manual records and reports, such as cash receipt logs and monthly and year-end Supervisor's reports, instead of recording them in the Town's accounting system. The Supervisor and the bookkeeper told us that a server³ failure in August 2024 resulted in the loss of the 2024 and prior years' accounting data and backups, except for the abstract and payroll-related data that were stored independently and were not affected. The bookkeeper also told us that she was unable to record the financial activities for fiscal year 2024 in the Town's accounting system because prior fiscal years were not closed due to the data loss. In addition, because the Town relied on the accounting system to perform bank reconciliations because alternative manual reconciliation procedures were not implemented, the Supervisor's bank accounts were not reconciled for fiscal year 2024. Consequently, the Board members did not receive any bank reconciliations, which hindered their ability to oversee the Town's financial operations and safeguard Town resources.

Whether maintained electronically or manually, timely, sufficient and accurate accounting records by the Supervisor are essential for the preparation of financial reports, which in turn helps the Board monitor and manage financial operations and assess and make decisions regarding the Town's financial condition.

Financial Reporting – Although the Board members received monthly abstracts showing disbursements and reports listing month-end cash balances for each fund, the cash balances provided on these reports were incomplete and inaccurate. For example, the December 2024 report:

- Under-reported five cash accounts totaling \$159,584,
- Over-reported one cash account by \$15,433, and
- Did not include two cash accounts totaling \$98,076.

This occurred because financial activities were not recorded in the accounting system in a timely manner. Neither the Supervisor nor the bookkeeper could provide the Board with any other interim reports. As a result, the Board did not receive budget-to-actual comparisons or trial balances including

³ A server is a computer or device on a network that manages network resources, such as a file server.

up-to-date cash and fund balances, both of which are necessary for effective financial oversight. Routine interim reports provided to the Board that summarize financial activities help the Board monitor the Town's financial affairs throughout the year.

Payroll – The Supervisor did not ensure that seven highway department employees were accurately paid at the Board-approved pay rate. We reviewed payroll records including earnings and the hours worked for each employee for fiscal year 2024, and recalculated the pay using the rates as provided in the Board-authorized collective bargaining agreement (CBA). We determined that the employees were overpaid a total of \$1,781, with \$1,583 related to overtime and \$198 attributed to other minor deficiencies discussed with Town officials.

According to the CBA, while highway employees' regular compensation is a combination of the hourly rate (\$23.88 per hour) and an additional rate (\$0.87 per hour) that provides employees with "...[A]dditional compensation once per month (total of 12 payments per year). ..."4 their overtime compensation is solely based on the hourly rate. The bookkeeper told us that the error occurred because she did not know she should exclude the additional rate when calculating the overtime compensation. Although the Highway Superintendent reviewed and approved the hours worked for each employee, neither the Highway Superintendent nor the Supervisor reviewed payroll reports for accuracy or certified payroll. As a result, they told us that they were unaware of the overpayment. Without an adequate review process over payroll, errors could occur and go undetected, and the Board is not assured that employees are paid accurately or as it intended.

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. Consult with legal counsel about recovering payments that were inconsistent with the CBA.
4. Attend relevant and beneficial training sessions to obtain a better understanding of its duties or consult with counsel, where appropriate. Training provided by OSC can be found at: www.osc.ny.gov/localgov/academy/index.htm

The Supervisor should:

5. Ensure the financial records and reports are complete, accurate and up to date.
6. Ensure the bank reconciliations are performed, complete, accurate and up to date.

4 The CBA states: "For calendar year 2024 - \$0.87 per hour X 2080 hours/12=\$150.80 per month."

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 operating fund.
8. Develop procedures to ensure highway employees are compensated in accordance with the CBA.

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 May 5, 2025, 1,495 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 from the server failure. However, because it is the Board’s responsibility to oversee the general management and control of the Town’s finances, the Board should help ensure that the Supervisor prepares and files the AFR with OSC as required.

Because the Supervisor did not prepare and file the financial information, taxpayers, residents and other interested parties were not able to properly assess the Town’s financial operations and financial condition using Town records to make informed decisions. As such, we analyzed the bank balances for the Town’s general and highway funds for fiscal year 2024.⁵ Although we did not identify any significant fiscal concerns, the Board should continue to help ensure that the Supervisor files the necessary financial information, including the AFRs in accordance with statutory requirements in an effort to increase overall transparency of the Town’s fiscal activities with the public.

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

Fiscal Year	Date Filed	Days Late
2020	May 5, 2025	1,495
2021	Not Filed	1,337
2022	Not Filed	972
2023	Not Filed	606
2024	Not Filed	241

Recommendations

The Board should help ensure:

9. The Supervisor prepares and files the AFR, as required by GML.

⁵ See Appendix C for methodology

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

The Supervisor should:

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

Appendix A: Profile, Criteria and Resources

Profile

The Town is located in Wayne County, and is governed by the elected Board, composed of the Supervisor and four Board members.

The Board is responsible for overseeing the Town's financial operations and safeguarding its resources. As the Town's Chief Fiscal Officer (CFO) since 2020, the Supervisor is assisted by an appointed full-time bookkeeper who is responsible for recording cash receipts and disbursements, processing check disbursements and payroll, and assisting the Supervisor with preparing monthly financial reports.

Criteria – Transparency of Fiscal Activities

Towns are governed by an elected town board, composed of a fixed number of elected board members and a town supervisor. With certain exceptions,⁶ 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:

⁶ See Supra, footnote 1

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

Once complete, a town supervisor must cause a certified copy of this previous year's annual accounting to the board to be published in the official town newspaper.⁷

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 days⁸ 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,⁹ and
- GML Section 30 which requires a town to make the AFR accessible to the public on its official website.

⁷ See Town Law Section 29 [10].

⁸ 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.

⁹ 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*.¹⁰

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"/>

¹⁰ <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?			<input type="checkbox"/>	<input type="checkbox"/>
<i>By Whom?</i> _____ <i>How Often?</i> _____			<input type="checkbox"/>	<input type="checkbox"/>
<i>Who Reviews/Verifies Them?</i> _____				
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				
Bank Account	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>		
	<input type="checkbox"/>	<input type="checkbox"/>		
	<input type="checkbox"/>	<input type="checkbox"/>		
	<input type="checkbox"/>	<input type="checkbox"/>		
	<input type="checkbox"/>	<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



Scott E. Jonson
Sodus Town Supervisor
14-16 Mill St.
Sodus, NY 14551

Office: 315-483-4430 ext. 2
Fax: 315-483-4038
Website: <https://www.sodusny.gov>
Email: calvin8@aol.com

TOWN OF SODUS
WAYNE COUNTY, NEW YORK

New York State Comptroller Thomas P. DiNapoli
Local Government & School Accountability
Attention: [REDACTED]
[REDACTED]
110 State Street, 9th floor,
Albany, New York 12236

Re: Town of Sodus Transparency of Fiscal Activities

Date: April 7, 2026

Dear [REDACTED]
The Transparency of Fiscal Activities Report Examination for the Town of Sodus has been reviewed by me, the Sodus Town Supervisor and the Sodus Town Board.

Yes, we do agree with the findings of the report. My office has begun the process of corrective actions to address these issues and will follow up with a Corrective Action Plan.

Sincerely,

Scott E. Johnson
Town of Sodus Supervisor

The Town of Sodus is an Equal Opportunity Provider and Employer
Complaints of discrimination should be sent to:
USDA, Director, Office of Civil Rights, Washington, DC 20250-9410

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, bookkeeper, and one of the four other Board members to gain an understanding of the Town's operations, the Supervisor's financial recordkeeping and reporting and the Board's oversight regarding annual audits, filing of the AFR and review of financial reports.
- We performed an annual audit of the Supervisor's records selecting certain categories for the fiscal year ended December 31, 2024, using OSC guidance available to Board members. We judgmentally selected the categories more significant to our audit objective for review, including cash receipts, cash disbursements, bank reconciliations, interim financial reports, and payroll for the general and highway funds. We excluded records for receivables, investments, deposit protections, indebtedness, and property from our testing as they were not significant to our audit objective. Using the CFO checklist¹¹ we made observations and reviewed:
 - All 18 payments received for deposit in January and December 2024 totaling \$1,924,938 in the Supervisor's cash receipts deposit log and source documentation on file to determine whether the Supervisor deposited the checks into the Town's bank accounts in a timely manner, as required. We judgmentally selected January 2024, because it had the highest dollar value of deposits of the 12-month fiscal year 2024, and December 2024 to determine whether records were up to date.
 - The first 50 cash disbursements totaling \$322,883 listed on the February 2024 abstracts were judgmentally selected to determine whether they were Board-approved and adequately supported and for proper Town purposes. We reviewed canceled check images from the bank and Board audited claim voucher packets to determine the payee, amount and purpose. We selected the month of February 2024 with 1,461 cash disbursements totaling \$1.8 million because it had the highest check disbursement volume of the 12-month fiscal year 2024.
 - All 264 electronic payments made by the Town as noted in the Supervisor's main operating accounts (General, Highway, Operating, and Trust and Agency) bank statements for the fiscal year 2024 to determine whether they were for proper Town purposes using payroll journals and bank statements to determine the payee, amount and purpose.
 - The payroll records for the last pay period of fiscal year 2024 – December 30 for monthly pay employees and December 22 for bi-weekly pay employees and compared the amount paid to Town employees with Board-approved salary schedules and CBA to determine whether the Town's payroll, paid by the Supervisor, was in accordance with the Board-

¹¹ See Appendix A for Additional Resources – General Recordkeeping and CFO Checklist

approved pay rates. We further expanded the review for seven of the 11 hourly employees and calculated the total amount of overpayment for the fiscal year 2024.

- We traced all checks payable to the Supervisor and bookkeeper in the Supervisor's check registers and the bank canceled check images to the source documentation in the Board claim voucher packets to determine whether the checks were for the same payee and amount, and were for proper Town purposes. These individuals were judgmentally selected because of their role in the Town's financial operations. No such payments were observed.
- 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.

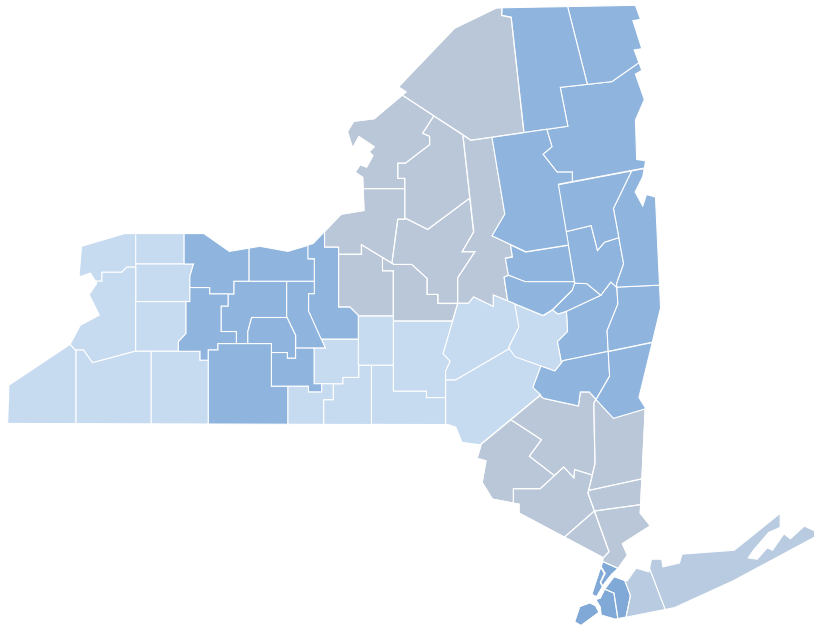
Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample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

Contact

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