



Town of Steuben

Transparency of Fiscal Activities

S9-25-39 | May 2026

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Audit Results

Town of Steuben



Audit Objective

Did the Town of Steuben (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 June 4, 2025, and back to fiscal year 2022. We extended our observation of public notice forward to July 18, 2025.

Understanding the Audit Area

To help promote transparency, a town board should conduct a thorough and sufficiently detailed audit of the town supervisor's records to determine whether the accounting records are properly maintained, as well as that reports are complete and accurate. Furthermore, in light of a town board's responsibility to oversee the general management and control of the town's finances, the town board should also help ensure that the town supervisor annually prepares, files and makes the AFR available to the public.

With a population of 1,081, Town officials budgeted a total of \$1.0 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 file the 2022 through 2024 AFRs with OSC within 60 days after the fiscal years' end, as required by NYS General Municipal Law (GML) Section 30. Furthermore, the Supervisor did not properly maintain financial information recorded in the accounting records, provide the Board with all necessary monthly financial reports, and ensure Town employees were paid in accordance with Board-approved pay rates.

Figure 1: AFR Filing Status as of June 4, 2025

Fiscal Year	Date Filed	Days Late
2022	May 2, 2025	792
2023	June 2, 2025	457
2024	June 3, 2025	93

Had the Board received complete 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 timely access to the Town's current fiscal activities.

Based on our review of the Supervisor's records, we determined that the Supervisor did not:

- Properly maintain cash balance information in the accounting records, which undermined the Board's general responsibility to oversee the Town's financial operations and safeguard Town resources.
- Provide the Board with reports showing the checking bank account reconciliation and respective bank statements, hindering its ability to monitor the Town's financial operations throughout the year.
- Ensure that Town employees were paid according to Board-approved pay rates. As a result, a highway employee was paid an hourly rate that was higher than the Board-authorized rate, resulting in overpayments totaling \$13,371 for the period January 1, 2024 through December 31, 2024.

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 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 must be prepared and provided to our office within 90 days, pursuant to Section 35 of GML. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board to make the CAP available for public review in the Town Clerk's (Clerk's) office.

Transparency of Fiscal Activities: Findings and Recommendations

Towns are governed by an elected town board, composed of a fixed number of elected board members and a town supervisor. A town board is generally responsible for overseeing a town's financial operations and the safeguarding of town resources. With certain exceptions,¹ a town board is required by Town Law to annually audit the town supervisor's books and records. Pursuant to GML, the town supervisor is responsible for preparing and filing with OSC, as well as making available to the public, an annual report of the town's financial position, known as the AFR. Furthermore, pursuant to GML and Town Law, towns are required to notify and make financial information available to the public by posting the AFR on the town's website, and through notice in the local newspaper of available financial information.

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

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

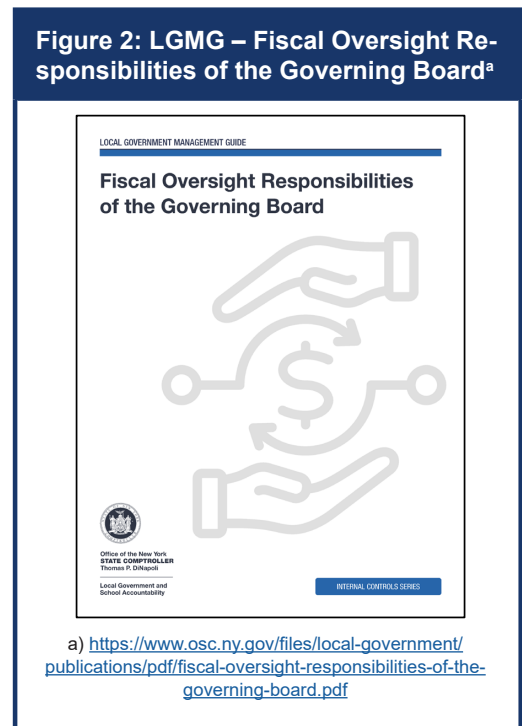
The Board did not conduct an audit of the Supervisor's financial records and reports for fiscal year 2024. Although the Supervisor and a Board member told us they were unaware of the annual audit requirement, the Board did conduct an annual audit of the Clerk's records and reports for fiscal year 2024 which indicates that Board members were generally aware of the Board's audit responsibilities.

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

Based on our review of the Supervisor's records, we determined that:

- The Supervisor, assisted by a bookkeeper, did not record all financial activities, specifically the Town's

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



¹ The provisions of Town Law requiring the annual accounting with and submission of books and records to the town board does not apply to towns that, prior to January 20th, have engaged the services of a certified public accountant or public accountant to make an annual audit to be completed within 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.

checking account cash balance, in the accounting records and did not provide the checking account reconciliation and respective bank statements to the Board. As a result, the Supervisor did not maintain complete, accurate and reliable financial accounting records.

- A highway employee was paid an hourly rate that was higher than the Board-authorized rate, resulting in overpayments totaling \$13,371 for the period January 1, 2024 through December 31, 2024.

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 – Cash reported in the Supervisor's accounting records was understated by \$15,272. The Supervisor maintained two bank accounts: a savings account and a checking account. The checking account is used as a clearing account to pay all Town expenditures including payroll and vendor payments. Although the bookkeeper prepared and provided the savings account bank reconciliation and bank statements to the Board for its review, she did not do so for the checking account. The bookkeeper told us that while she maintained a balance of approximately \$15,000 in the checking account, because she was unsure how to record these funds in the accounting records, she had not done so in the eight years since her appointment.

Because the bookkeeper did not record the Town's checking account cash in the accounting records, to perform a reconciliation on this account, she identified monthly outstanding checks and subtracted them from the ending checking account balance to ensure it resulted in the same amount of unrecorded cash, approximately \$15,000. We reviewed the monthly activity and bank statements and determined the difference to the account balance was consistently about \$15,000 each month. However, the bookkeeper told us she did not provide this reconciliation to the Board for review because the Board members were aware the checking account was used as a clearing account and expected the reconciliation to result in a zero balance that included outstanding checks. Therefore, they did not ask for the reconciliation. However, because Board members were not provided information on this bank account, they were unaware that it retained a \$15,000 balance.

Accurate and complete bank reconciliations and bank balances provided to the Board would help demonstrate that the Town's accounting records accurately reflect cash balances in the bank accounts. Both the Supervisor and the Deputy Supervisor told us they were unaware that the checking account had a balance and that it was not recorded in the accounting records because they did not request the bookkeeper's bank reconciliations for the account. However, it is the Supervisor's responsibility to ensure all cash balances are recorded into the Town's computerized accounting system and to prepare accurate financial reports. Because he did not do so, the Supervisor's required financial reports and the Board's ability to oversee the Town's financial operations and safeguard Town resources were undermined. Without sufficient oversight to ensure records, reports and bank reconciliations were accurate and complete, the Town had an increased risk that those funds could be lost, stolen or misappropriated.

Payroll – The Supervisor's accounting records included payroll payments to a highway department employee who was paid at an hourly rate that was higher than authorized according to the Board-approved collective bargaining agreement (CBA). Although the CBA stated that the starting rate for

all new hires was \$15.50 per hour for a period of 12 months, the employee, who was newly hired in January 2024, was paid at a starting rate of \$21.56 per hour.

We reviewed payroll records showing earnings and the hours worked for this employee, for the period January 1, 2024 through December 31, 2024, and recalculated the pay using the new employee rates included in the CBA. We determined the employee was overpaid by \$13,371. Although the Highway Superintendent reviewed and certified the highway department employees' payroll summary sheet listing hours worked and their respective pay rates, he did not ensure the pay rates were in accordance with the CBA. The Highway Superintendent told us he believed the CBA allowed him to pay new hires at a rate no less than \$15.50, but up to the pay rate of other highway employees. The Supervisor and a Board member told us they were unaware the employee was paid an hourly rate above what was authorized for new hires in the Board-approved CBA. Without an adequate review process over payroll, the Board and officials are less assured employees are paid accurately or as intended by the Board.

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 the Town's legal counsel as to the appropriate actions, if any, to take regarding 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. Correct any filed AFRs that included inaccurate financial information.
7. Ensure the bank reconciliations are performed, complete, accurate and up to date.

The Highway Superintendent should:

8. Ensure highway employees are compensated in accordance with the CBA.

Finding 2 – The Supervisor did not file AFRs within the required time period.

The Supervisor did not file the 2022 through 2024 fiscal year AFRs with OSC within 60 days of the close of the fiscal year and did not make them available to the public, as required by GML. As shown in Figure 3, the AFRs were filed 93 to 792 days late. For fiscal year 2024, the AFR was filed on June 3, 2025, and made available to the public on the Town website on July 17, 2025 and referenced in the Town’s official newspaper on July 18, 2025.

Figure 3: AFR Filing Status as of June 4, 2025

Fiscal Year	Date Filed	Days Late
2022	May 2, 2025	792
2023	June 2, 2025	457
2024	June 3, 2025	93

The Supervisor told us he knew it was a requirement to file the AFR with OSC within 60 days after the fiscal year’s end but had forgotten to do so because he had technical issues accessing the AFR filing system. After outreach from OSC in April 2025 regarding the unfiled AFRs, the Supervisor resolved his access issues. He then prepared and filed the 2022 AFR in May 2025 and the 2023 and 2024 AFRs in June 2025. Another Board member told us he was aware of the requirement to file within 60 days after the fiscal year’s end and that the Supervisor had filed the AFRs late. 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 in a timely manner with OSC as required.

Because the Supervisor did not prepare and file the financial information in a timely manner, 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 2024.² Although we did not identify any significant fiscal concerns, the Board should continue to help ensure that the Supervisor files the necessary financial information within the required time period, including the AFRs in accordance with statutory requirements in an effort to increase overall transparency of the Town’s fiscal activities with the public.

Recommendations

The Board should help ensure:

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

² See Appendix C for methodology.

Appendix A: Profile, Criteria and Resources

Profile

The Town is located in Oneida 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 January 2022, the Supervisor is assisted by a bookkeeper, who provided part-time bookkeeping services and support, maintained the Supervisor's accounting records, prepared bank reconciliations and assisted with processing check disbursements, including payroll and filing AFRs 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. With certain exceptions,³ 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

³ See Supra footnote 1.

supervisor's records should be thorough and sufficiently detailed to 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.

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.⁴

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 days⁵ 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,⁶ 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.⁷

⁴ See Town Law Section 29 [10].

⁵ 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.

⁶ See Town Law Section 29 [10-a].

⁷ <https://www.osc.ny.gov/files/local-government/publications/pdf/fiscal-oversight-responsibilities-of-the-governing-board.pdf>

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

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

Cash Reconciliations		YES	NO	
Are bank accounts reconciled? <i>By Whom?</i> _____ <i>How Often?</i> _____ <i>Who Reviews/Verifies Them?</i> _____		<input type="checkbox"/>	<input type="checkbox"/>	
Is the bank reconciliation performed by a person whose job duties do not include maintaining either the cash receipts or disbursements journals or receiving or disbursing cash?		<input type="checkbox"/>	<input type="checkbox"/>	
Is the bank reconciliation performed in a timely manner after the bank statement is received?		<input type="checkbox"/>	<input type="checkbox"/>	
Last Bank Reconciliation for Each Bank Account		<input type="checkbox"/>		
Bank Account	<input type="checkbox"/>			<input type="checkbox"/>
	<input type="checkbox"/>			<input type="checkbox"/>
	<input type="checkbox"/>			<input type="checkbox"/>
	<input type="checkbox"/>			<input type="checkbox"/>
	<input type="checkbox"/>			<input type="checkbox"/>
	<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



Baron Von Steuben

Town of Steuben
9458 Soule Road
Remsen, NY 13438
315-865-5087/Fax 315-865-8090
steubentown@outlook.com
www.town.steuben.ny.us

William LaDuke, Supervisor
Justin Teel, Highway Superintendent
Christina Anken, Town Clerk

Troy Finn, Councilman
Erin Kraeger, Councilwoman
Edward Kurish, Councilman
Mark Williams, Councilman

Dated: 04/21/2026

From: Town of Steuben

To: [REDACTED]

RE: Transparency of Fiscal Activities: Report of Examination S9-25-39 \ March 2026

In Response to your recommendations, we provide you with the following responses.

1. Audit has been performed by the Town Board and will be completed annual as required.
2. Financial Report will be provided on a monthly bases and reviewed by the Supervisor and the Town Board.
3. Have discussed with the Town Board members and any further action will be determined by the Town Board.
4. Training sessions have been schedule.
5. Supervisor to review financial records and report on a monthly basic.
6. File AFR's as required.
7. Accountant to reconcile all Bank Accounts.
8. Hold meeting with Highway Supervisor to Review CBA.
9. AFR have been prepared and filed.
10. Post financial information on Web site.
11. Has been Filed.

William LaDuke, Supervisor

Town of Steuben
9458 Soule Road
Remsen, NY 13438
Phone: 315-865-5087
Fax: 315-865-8090
Email: steubentown@outlook.com

Appendix C: Audit Methodology and Standards

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

- We reviewed Board meeting minutes and interviewed the Supervisor, Deputy Supervisor, Clerk, Highway Superintendent and the bookkeeper to gain an understanding of the Town's operations, the Supervisor's financial recordkeeping and reporting and the Board's oversight regarding annual audits, filing of the AFR and review of financial reports.
- We performed an annual audit of the Supervisor's records selecting certain categories for the fiscal year ended December 31, 2024, using OSC guidance available to Board members. We judgmentally selected the categories more significant to our audit objective for review, including cash receipts, cash disbursements, bank reconciliations, interim financial reports, and payroll for the general and highway funds. We excluded records for receivables, investments, deposit protections, indebtedness and property from our testing as they were not significant to our audit objective. Using the CFO checklist⁹ we made observations and reviewed:
 - The bank deposit tickets and source documentation on file for November and December 2024, the last two months of the fiscal year 2024, to determine whether eight cash receipts totaling \$369,864 were properly recorded in the general ledger and whether the Supervisor made deposits in a timely manner, as required by Town Law.
 - All 47 cash disbursements for December 2024 totaling \$52,748 to determine whether they were Board-approved and adequately supported and for proper Town purposes. Board-audited claim voucher packets were viewed to verify and determine whether the payee, amount and purpose were accurate. December 2024 was selected because it was the last month of the 12-month period, to determine whether the records for the year were up to date.
 - All the Supervisor's bank statements for fiscal year 2024 to determine whether non-payroll electronic payments were made by the Town. No non-payroll electronic payments were observed.
 - The December 2024 bank reconciliations for two bank accounts were reviewed to determine whether the reconciled bank balances agreed with the cash balances recorded in the accounting records. We judgmentally selected December 2024 because it was the last month of the twelve-month 2024 fiscal year.
 - The 2024 fiscal year payroll records for all 13 salaried employees, totaling \$160,616, and December 20, last pay date of the year, for the five bi-weekly paid hourly employees, totaling \$12,466, and compared the amount paid with Board-approved salary schedules and collective bargaining agreements to determine whether the Town's payroll, paid by the Supervisor, was in accordance with the Board-approved pay rates.

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

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- We traced all payments to the Supervisor and bookkeeper in the Supervisor's cash disbursement journals to the source documentation in the Board claim voucher packets to determine whether they were for the same payee and amount and were for proper Town purposes. These individuals were judgmentally selected because of their role in the Town's financial operations.
 - We assessed whether the Town had experienced any significant fiscal concerns in 2024 by reviewing the Supervisor's December 2024 bank accounts' ending cash balances for unrestricted funds with financial activity pertaining to the general and highway funds and compared them to the 2025 fiscal year's budgeted appropriations for the general and highway funds to reflect the ability of the Town to fund its adopted 2025 general and highway fund budgeted appropriations.

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

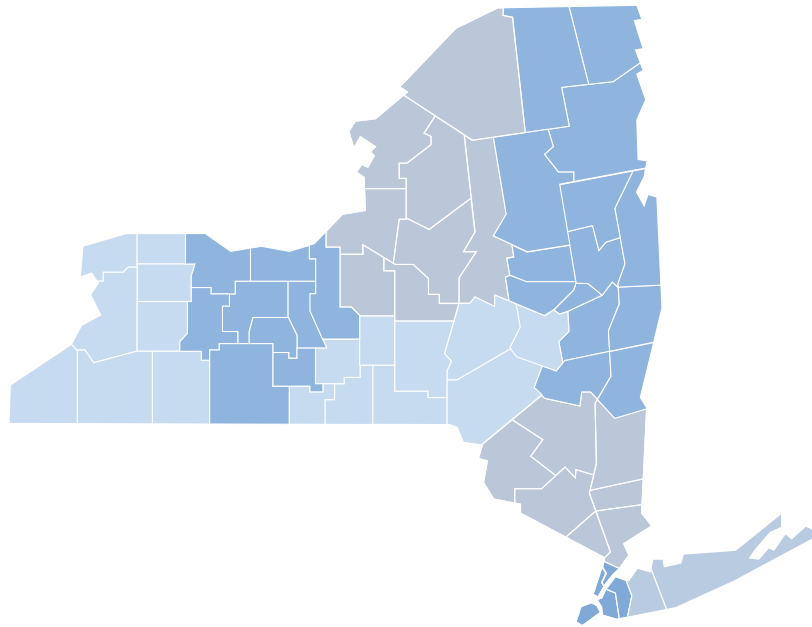
Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample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

Contact

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