New York State Comptroller
THOMAS P. DiNAPOLI

Town of Whitestown

Receiver of Taxes

November 2026 | 2026M-60
Prepared by the Division of Local Government and School Accountability

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Audit Results

Town of Whitestown

Audit Objective

Did the Town of Whitestown (Town) Receiver of Taxes and Assessments (Tax Receiver) record, deposit and remit collections in an accurate and timely manner?

Audit Period

January 1, 2024 – February 4, 2026

Understanding the Audit Area

A receiver of taxes must record, deposit, and remit collections accurately and in a timely manner to help safeguard public funds, promote accountability and transparency and prevent loss or theft. A receiver of taxes must also ensure funds are properly accounted for and available for operations, maintain financial integrity and meet legal/statutory requirements.

The office of Tax Receiver collected real property taxes and payments in lieu of taxes (PILOTs) totaling approximately $115 million for the 2024 and 2025 calendar years for the Town, County of Oneida, five school districts and two villages.

Audit Summary

The Tax Receiver, and other Town employees who assumed the Tax Receiver's collection responsibilities for a portion of the audit period,[1] did not ensure collections were properly recorded, deposited in a timely manner and accurately remitted to the appropriate entities, as required. As a result, collections totaling $30,174 were not available to the Town to finance operations and there was an increased risk that funds could be lost, stolen or used for unauthorized purposes.

For the period January 1, 2024 through December 31, 2025, we determined the following:

- Officials and employees made errors when remitting funds to the Town and school districts totaling $83,363, which included overpayments of $35,888 and underpayments of $47,475.

- Monthly accountability analyses comparing cash on hand to known liabilities to help verify the accuracy of financial records were not prepared. We performed an accountability analysis as of November 26, 2025 and determined the Tax Receiver's liabilities exceeded assets, resulting in a cash shortage of $6,584.

- Recorded collection dates in the tax collection software were not always accurate, making it difficult to determine whether late tax payment interest was accurately collected. Based on our conservative estimates,[2] officials and employees inappropriately waived late tax payment interest totaling $11,107.

- Seven hundred fifty check payments totaling approximately $5.8 million were deposited an average of four days late and 34 cash payments totaling $27,186 an average of 15 days late.

1 From July 2024 through September 2025, the Tax Receiver took a personal leave of absence. Employees and officials from other Town offices assisted in the recording, depositing and remitting of collections during this time.

2 See Appendix C Methodology for a description of "conservative estimates."

The Town Board (Board) and Tax Receiver did not establish written policies or procedures for collecting, recording, depositing or remitting collections. We also identified weaknesses in user account controls related to the tax collection software that diminished accountability and increased the risk that inappropriate changes could be made to the collection data without detection. Written policies and procedures, supported by effective user account controls, would provide employees with clear guidance and help ensure collections are accurately recorded, safeguarded, deposited and remitted, particularly for employees with limited or no experience in these functions.

The report includes 13 recommendations that, if implemented, will improve the Tax Receiver's recordkeeping, collection, deposit and remittance procedures. Town officials agreed with our findings and recommendations and their response is included in Appendix B.

Receiver of Taxes: Findings and Recommendations

A receiver of taxes, along with the board, should establish policies and procedures to ensure that tax money collected is recorded, deposited and remitted in an accurate and timely manner in accordance with applicable law. The receiver of taxes must properly account for all transactions by promptly and accurately recording individual collections in the tax collection records and ensuring that late tax payment interest is collected in accordance with board-approved late payment interest schedules.

New York State (NYS) Town Law (Town Law) Section 37 generally requires a receiver of taxes to deposit all funds within 24 hours of receipt. A receiver of taxes should also remit amounts collected to the appropriate local governments and school districts in a timely manner. It is important for a receiver of taxes to periodically prepare an accountability analysis to compare current assets (cash on hand and in the bank) to current liabilities (unremitted collections) to help verify the accuracy of collection records and ensure proper remittances are made to the respective local governments and school districts.

Effective access controls in tax collection software require that each user is assigned their own user account to help prevent and detect unauthorized or inappropriate activity and to provide accountability for all transactions. The tax collection software should limit access and modifications to data to ensure that transactions are not altered and officials should review audit log reports to monitor user activity and to ensure that adjustments, deletions or other modifications to data are appropriate.

More details on the criteria used in this report, as well as resources the Office of the State Comptroller (OSC) makes available to local officials that can help them improve operations, are included in Appendix A.

Finding 1 –The Tax Receiver did not ensure collections were accurately remitted.

We reviewed all remittances made by the office of Tax Receiver totaling approximately $115 million for the 2024 and 2025 calendar years and determined that remittances were generally made in a timely manner. However, we determined that officials and employees, who were assisting in completing the duties of the office of the Tax Receiver during her leave of absence, were not remitting collections accurately. For example, the Director of Finance made errors when remitting funds collected to the Town and school districts totaling $83,363, including overpayments of $35,888 and underpayments of $47,475. Specifically, late tax payment interest totaling $30,056 was remitted to the various school districts instead of being properly remitted to the Town Supervisor, as required by Town Law.

In addition, the Director of Finance did not remit funds received in accordance with PILOT agreements. For example, the Director of Finance and Assessor’s clerk remitted $12,263 less than the amount set forth in the PILOT agreement for the Whitesboro Central School District (CSD) and remitted $4,595 more to the Town than what was collected for such PILOTs. We also identified various other remittance errors during the period which resulted in the Town being underpaid by a total of $30,174 and the school districts being overpaid in differing amounts up to $11,149 (Figure 1).

Figure 1: Remittance Errors - Over/Under Payments

Summary of All Errors	Late-Payment Interest	PILOTs	Taxes	Total Over/ Under
Overpayments	$30,056	$5,193	$639	$35,888
Underpayments	-$34,769	-$12,263	-$443	-$47,475
Detailed Breakdown of Errors	**Late-Payment Interest**	**PILOTs**	**Taxes**	**Net Over/(Under)**
Schools	-$34,769	$4,595	---	-$30,174
Whitesboro CSD	$23,839	-$12,263	-$427	$11,149
Oriskany CSD	$5,316	$598	---	$5,914
New York Mills Union Free School District (UFSD)	$532	---	$639	$1,171
Westmoreland CSD	$330	---	---	$330
Clinton CSD	$39	---	-$16	$23

These errors occurred when the Director of Finance, Assessor's clerk, Town Clerk and newly hired employees assisted with completing the duties of the office of Tax Receiver during her extended leave of absence. Prior to her leave of absence, the Tax Receiver had not established written policies or procedures for collecting, recording, depositing or remitting collections. Written policies and procedures may have provided useful guidance for the proper execution of the duties to the officials and employees who had limited or no experience working in the office of Tax Receiver.

Furthermore, although the Tax Receiver maintained folders for each PILOT that included the PILOT agreement, copies of bills and a log showing the amount of payments received, she did not maintain adequate records to document PILOT transactions. For example, the records did not show the date and dollar amount of PILOTs billed, the dates payments were received, or the date and dollar amount of remittances to the local governments and school districts. Had the Tax Receiver maintained adequate and more detailed records to track PILOT activity, these errors may have been avoided.

Because collections were not accurately remitted, the funds were not available to the Town and school districts to finance operations. Further, there was an increased risk that funds could be lost, stolen or used for unauthorized purposes.

Recommendations

The Tax Receiver should:

1. Ensure collections are accurately remitted to the respective local governments and school districts.

2. Consult with the Town Attorney, as necessary, and work with the Town Supervisor and school district officials to rectify the remittance errors identified in this report.

3. Establish written policies and procedures to provide clear guidance for collecting, recording, depositing and remitting funds received by the office of Tax Receiver.

4. Maintain adequate records to support the date and amount of PILOTs billed, the date and amount of PILOTs collected, and the date and amount of PILOTs remitted to the local governments and school districts.

Finding 2 – The Tax Receiver did not prepare monthly accountability analyses.

The Tax Receiver, and officials assisting in her absence, did not prepare monthly accountability analyses comparing cash on hand to known liabilities, which may help verify the accuracy of financial records and ensure that assets are sufficient to meet liabilities. We performed a cash count and an accountability analysis as of November 26, 2025, factoring in the errors identified in Finding 1. We calculated $35,888 in additional assets (i.e., amounts that were overpaid to the Town and school districts) and $47,475 in additional liabilities (i.e., amounts that were underpaid to the Town and school districts). Based on this analysis, the Tax Receiver's liabilities exceeded assets, resulting in a cash shortage of $6,584 (Figure 2).

Figure 2: Accountability Analysis as of November 26, 2025

Assets		
Adjusted Bank Balance		$2,311,668
Cash on Hand During Cash Count		$330
Additional Assets Identified During Testing:		
Due from School Districts for Late-Payment Interest Improperly Remitted	$30,056	
Due from Town for Overpaid PILOTs	$4,595	
Due from New York Mills UFSD for Overpaid Taxes	$639	
Due from Oriskany CSD for Overpaid PILOTs	$598	
Total Additional Assets Identified During Audit Testing		$35,888
Total Assets		$2,347,886
Liabilities		
Unremitted Collections		$2,306,995
Additional Liabilities Identified During Testing:		
Due to the Town for School District Tax Late-Payment Interest	$34,769	
Due to Whitesboro CSD for Unremitted PILOTs and Taxes	$12,690	
Due to Clinton CSD for Unremitted Taxes	$16	
Total Additional Liabilities Identified During Audit Testing		$47,475
Total Liabilities		$2,354,470
Total Cash Shortage		**$6,584**

The Tax Receiver told us she was not aware of a cash shortage until it was brought to her attention during our audit and could not provide an explanation for the shortage. The Tax Receiver did not have procedures in place to perform an accountability analysis during her time in office, and therefore the shortage may be attributable to errors or irregularities that have occurred over many years that were never identified and corrected. Going forward, if accountability analyses are not performed, errors and irregularities could continue to occur without detection, causing the cash shortage to increase.

Recommendations

The Tax Receiver should:

5. Develop procedures for performing monthly accountability analyses to help ensure errors are detected and corrected in a timely manner.

The Board should:

6. Consult with the Town Attorney, as necessary, to determine how to properly address the Tax Receiver's $6,584 shortage.

Finding 3 – The Tax Receiver did not ensure proper collection dates were recorded and late payment interest was collected as required.

For the 2024 and 2025 calendar years, we reviewed all 3,208 tax collections totaling approximately $11.6 million that were recorded during the scheduled tax collection late payment periods. Using the Board-approved late payment interest schedules and the date of collection recorded in the tax collection software, we determined that the office of Tax Receiver should have collected late-payment interest totaling $531,206. However, in the same period, the office of Tax Receiver only collected late-payment interest totaling $116,218, a difference of $414,988.

One of the reasons for this discrepancy is likely because tax collections were not always accurately recorded by the office of Tax Receiver. For example, the collection date recorded in the tax collection software was not always the date that the payment was received in the office of Tax Receiver. The Tax Receiver, Deputy Tax Receiver and the Assessor's clerk told us that due to the high volume of transactions at the end of the interest-free period, they did not always have time to record all collections received via mail on the date they were received. Instead, officials explained that collections were recorded on a later date, and that the date of recording (rather than the actual date of collection) was used as the collection date in the accounting software.

Further, according to NYS Real Property Tax Law, Section 925, payment of any taxes on real property is deemed to have been made on the date of the postmark. However, officials and employees working in the office of Tax Receiver did not maintain supporting documentation showing the postmark date for mailed payments. Therefore, there was no way to determine whether the collections that were recorded during the late payment period were actually received during the late payment period, nor to determine whether the tax payments collected should have included interest amounts in accordance with the Board-approved late payment interest schedules. Without accurately recorded collection and postmark dates, officials have limited assurance that all late tax payment interest was properly collected.

Furthermore, the Deputy Tax Receiver and the Assessor's clerk told us that, during the Tax Receiver's leave of absence, they accepted tax payments without late tax payment interest if taxpayers complained about paying the additional interest. However, these officials did not have the authority to waive late tax payment interest and should have collected such interest for all payments received or postmarked during the late payment period. Based on conservative estimates, we determined that for the period January 1, 2024 through December 31, 2025, officials who were tasked with assisting the office of Tax Receiver during the Tax Receiver's leave of absence, improperly waived late tax payment interest totaling $11,107 for tax payments received during the late payment period, resulting in potential lost revenues totaling $10,350 for the Town and $757 for the two villages.[3]

Recommendations

The Tax Receiver should:

7. Ensure collection dates are properly recorded in the tax collection software (i.e., record the actual date the funds were received).

8. Maintain supporting documentation (e.g., a postmarked envelope) for all tax payments received via mail that do not include late payment interest as a result of the postmark date.

3 See Appendix C for additional details on our audit testing methodology.

9. Establish written policies and procedures to provide clear guidance for collecting interest in accordance with Board-approved late payment interest schedules and ensure late tax payment interest is properly collected.

Finding 4 – Although tax collections were deposited intact, they were not always deposited in a timely manner.

For the period January 2024 through November 2025, we reviewed 1,971 tax collections totaling approximately $8.7 million that were recorded during the first week of the beginning of each late payment period. Officials and employees in the office of Tax Receiver used Remote Deposit Capture to electronically scan and deposit check collections and they went to the bank to deposit the cash collections. While they deposited collections intact (in the same amount and form as received), we determined 784 collections (40 percent) were not deposited within 24 hours as required by Town Law Section 37. Officials and employees deposited 750 check collections totaling approximately $5.8 million an average of four days late, and 34 cash collections totaling $27,186 an average of 15 days late.

However, our test of timeliness of deposits was based on the collection dates recorded in the tax collection software by officials and employees. As discussed in Finding 3, some check payments were recorded later than the date they were received. Therefore, it is likely that some deposits were made even later than the date reflected in our test results. The Deputy Tax Receiver and the Assessor's clerk told us they were not aware of the requirement under Town Law that funds received be deposited and secured within 24 hours of receipt.

These late deposits occurred in part because the Tax Receiver did not establish written policies or procedures for depositing collections, which may have provided useful guidance to officials and employees who were assisting in the office of Tax Receiver and who had limited or no experience carrying out these functions. The longer money remains undeposited, the greater the risk that loss or theft can occur.

Recommendation

The Tax Receiver should:

10. Ensure collections are deposited within 24 hours of receipt, as required by Town Law Section 37.

Finding 5 – Employees did not have individual user accounts to access the tax collection software, and the software did not have necessary controls to restrict and track changes.

The Tax Receiver, Deputy Tax Receiver and part-time employees who assisted with tax collections all had access to record collections in the tax collection software. The Tax Receiver did not assign individual user accounts to each employee. Instead, employees used one of three shared user accounts to log-in to the tax collection software. The official or employee would select which account to use based upon whether they were entering collections for mail-in payments, in-person payments or payments from banking institutions. In addition, officials and employees who used the three shared user accounts had the ability to modify or delete previously recorded transactions. The Tax Receiver did not establish an authorization process for making additions, deletions or adjustments, and the software used did not have the capability to generate audit log reports showing each user that accessed the software, the time and date of the access and what activity occurred. The software also did not generate change reports showing any changes that were made to previously entered data.

The Tax Receiver told us the software was set up this way because they thought it would make it easier to reconcile the collection records with deposits. However, without unique user accounts and log-in credentials to link user accounts to specific individuals, accountability is diminished and activity may not be traceable to a specific user. The Director of Finance told us that the Town is in the process of obtaining a new software program that will provide additional reporting capabilities.

When authorizations and subsequent review of changes to the data in the tax collection software are not required and audit log and change reports are not available to track user activity, there is an increased risk that users could, either deliberately or inadvertently, make inappropriate and undetectable changes to tax collection data.

Recommendations

The Tax Receiver should ensure:

11. Each employee is assigned a unique username to access the tax collection software.

12. That authorization and subsequent review is required for additions, deletions or adjustments to data in the tax collection software.

13. The new tax collection software has the ability to provide audit logs and/or change reports for monitoring activity.

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

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

Appendix A: Profile, Criteria and Resources

Profile

The Town, located in Oneida County, is governed by the elected five-member Board composed of the Town Supervisor and four Board members. The Board is responsible for the general oversight of the Town's operations and finances.

The Town's budgeted appropriations for the 2025 calendar year totaled approximately $9.2 million.

The Town has an elected Tax Receiver and an appointed Deputy Tax Receiver who is responsible for performing the duties of the Tax Receiver during an absence or inability to act. The Tax Receiver is responsible for collecting taxes and PILOTs for the Town and the following other local governments and school districts:

- County of Oneida
- Clinton Central School District
- New York Mills Union Free School District
- Oriskany Central School District
- Westmoreland Central School District
- Whitestown Central School District
- Village of Whitesboro
- Village of Yorkville

During the audit period, the Tax Receiver took a leave of absence for approximately 14 months (July 2024 through September 2025). For approximately 10 months, the Deputy Tax Receiver was responsible for performing the duties of the Tax Receiver until she left her position with the Town in March 2025. During the Tax Receiver's leave of absence, the Deputy Tax Receiver, the Director of Finance, Town Clerk, Assessor's clerk and several part-time employees (including one part-time employee who was promoted to full-time Tax Clerk) assisted with completing the duties of the Tax Receiver.

Criteria

A receiver of taxes is responsible for receiving and collecting all state, county, town and school taxes, all assessments that are levied and assessed in the town, and all fees (including late-payment interest). The receiver of taxes must properly account for all transactions by maintaining a daily record of all funds received, and should ensure that late payment interest is properly recorded and collected.[4] A receiver of taxes should deposit collections in a timely manner and intact (i.e., in the same form received, such as cash or check) to reduce the risk of loss or theft.

The receiver of taxes should remit amounts collected to the appropriate local governments and school districts in a timely manner. Pursuant to Town Law Section 37, within 24 hours after receipt, a town receiver of taxes must deposit all funds received and collected to the credit of the supervisor in a bank or trust company designated by the town board. In addition, the town board, by resolution, may direct the receiver of taxes to deposit and secure, within 24 hours of receipt, in the name of the receiver, all funds collected by the receiver

4 Real Property Tax Law, Section 925 governs the payment of taxes by mail and provides, in pertinent part, that taxes paid by mail shall, upon delivery, be deemed to have been made on the date of the United States postmark appearing on the envelope.

which are due to the supervisor. All funds deposited shall be paid to the supervisor at such times as may be specified in the board resolution, but not later than the 15th day of each month following receipt.

After payment of the full amount of the tax warrant to the supervisor, the residue must be deposited in designated banks or trust companies to the credit of the receiver of taxes and paid to the county treasurer not later than the 15th day of each month following the receipt. Town Law further provides that all school district funds collected by the receiver of taxes must be deposited in designated banks to the credit of the school district. In lieu of the immediate deposit of school district funds to the credit of the school district, the receiver of taxes may deposit these funds to his own credit so long as the receiver of taxes distributes the funds to the credit of the school district within five days.

A receiver of taxes should periodically perform a bank reconciliation and prepare an accountability analysis to compare current assets (cash on hand and in the bank) to current liabilities (unremitted collections). Preparing a monthly accountability analysis helps the receiver of taxes ensure that all funds are identified and accounted for and helps verify the accuracy of collection records and ensure proper remittances are made to the respective local governments and school districts. To help facilitate this process, the board may develop policies and procedures to provide adequate internal controls to ensure that tax money collected is recorded and deposited in an accurate and timely manner.

When providing employees with electronic access to town records, effective access controls require that user accounts be linked to specific individuals to help prevent and detect unauthorized or inappropriate activity and to provide accountability for all transactions. As such, town officials and employees who are inputting information into tax collection software should not be allowed to share user accounts. Individual user accounts help assure that once information is entered into the software, the integrity of the information is maintained through controls that limit access and modifications to data and ensure that transactions are not altered without the appropriate approval. It is important to ensure that deletions and adjustments to the accounting data cannot be made without authorization and that there is a process in place to review data entered and changed in the system. To help officials ensure the accuracy of electronic records, the software used should maintain an audit log to track activity, including the identity of each individual who has accessed the software, the time and date of access, and what activity occurred. An audit log is useful for establishing individual accountability, reconstructing events and monitoring and resolving errors.

Additional Resources

OSC's *Local Government Management Guides,* and other informational resources that are available on OSC's website to help officials understand and perform their responsibilities, include:

- *The Practice of Internal Controls*: https://www.osc.ny.gov/files/local-government/publications/pdf/the-practice-of-internal-controls.pdf
- *Information Technology Governance*: https://www.osc.ny.gov/files/local-government/publications/pdf/information-technology-governance.pdf

In addition, local officials can use OSC's website to search for audits, resources, publications and training for officials at: https://www.osc.ny.gov/local-government

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)*,[5] and may have included changes to spelling and grammar. The substance of the content was not changed.

Town of Whitestown
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November 11, 2026

Rebecca Wilcox - Chief of Municipal Audits
Office of the New York State Comptroller
Syracuse Regional Office State Office Building
333 E. Washington Street, Room 409
Syracuse, NY 13202

Re: Written Draft Audit Response – Town of Whitestown Receiver of Taxes

Chief of Municipal Audits Rebecca Wilcox:

I am in receipt of the draft audit report, "Town of Whitestown Receiver of Taxes, which was completed by the New York state Comptroller's Division of Local Government and School Accountability and emailed to the Town Board on October 13, 2026. As stated in the draft report, the "audit objective" was – " Did the Town of Whitestown (Town) Receiver of Taxes and Assessments (Tax Receiver) record, deposit and remit collections in an accurate and timely manner?" The "audit period" was January 1, 2024, to February 4, 2026.

On behalf of the Town Board, I acknowledge the draft reports five distinct findings and 13 associated recommendations – 12 directed towards the Tax Receiver and one directed to the Town Board.

Upon review of the draft report and completion of the exit discussion, the Town Board does not object to any of the draft audit report's findings and recommendations. The Town will prepare and submit a corrective action plan (CAP) to the Office of the State Comptroller within 90 days of the issuance of the final audit report.

Should anything else be required of the Town at this time, please do not hesitate to contact me.

Sincerely,

Shaun J. Kaleta
Town of Whitestown Supervisor

Cc: Deputy Town Supervisor/Councilman Michael Ciancaglini
Councilman Kevin Barry
Councilman Joseph Cirasuolo
Councilman David Glenn
Receiver of Taxes Margaret Hardy
Director of Finance and Personnel Lisa Langdon
Attorney William Schmitt

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

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 interviewed the Tax Receiver, the Deputy Tax Receiver, the Director of Finance and the Assessor's clerk to gain an understanding of the Town's procedures related to recording, depositing and remitting tax and PILOT collections, and to determine whether any written policies and procedures were in place.
- We reviewed all tax remittances between January 1, 2024 and December 31, 2025 totaling over $115 million and compared them to collection reports and tax settlement agreements to determine whether officials properly remitted tax collections.
- We reviewed 61 PILOTs billed during the 2024 and 2025 calendar years totaling over $1.3 million and compared them to the amounts collected and remitted to determine whether officials properly remitted PILOT collections.
- We conducted a cash count on November 26, 2025 to establish cash on hand in the office of Tax Receiver. We performed an accountability analysis as of this date to determine whether current assets (cash on hand and in the bank) agreed to current liabilities (collections received that had not been remitted to the appropriate entities).
- We reviewed all 3,208 tax collections recorded during the 2024 and 2025 calendar years totaling almost $11.6 million that were recorded during the late payment period to determine whether officials properly assessed late tax payment interest. Due to inconsistencies with how officials were recording collection dates in the tax collection software, we used a conservative approach in determining whether late tax payment interest should have been collected. We excluded tax collections that were not assessed interest if they were recorded in the tax collection software within the first four business days of the late payment period. For the remaining tax collections recorded during the late payment period, we reviewed supporting documentation and interviewed officials to determine whether late tax payment interest should have been assessed.
- We traced 1,971 tax collections totaling over $8.7 million to and from tax collection reports and deposit compositions to determine whether collections were properly recorded and deposited timely and intact. We used our professional judgment to select all tax collections during the first week of each late payment period from January 2024 through November 2025 to compare copies of the checks deposited in the bank with the recorded collections and determine whether late tax payment interest was received and recorded.
- We interviewed the Tax Receiver and the tax collection software vendor to gain an understanding of certain IT controls, including assigning individual user accounts, restrictions on changing data and the availability of audit logs and change reports.

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 relevant population size and the sample selected for examination.

Questions?

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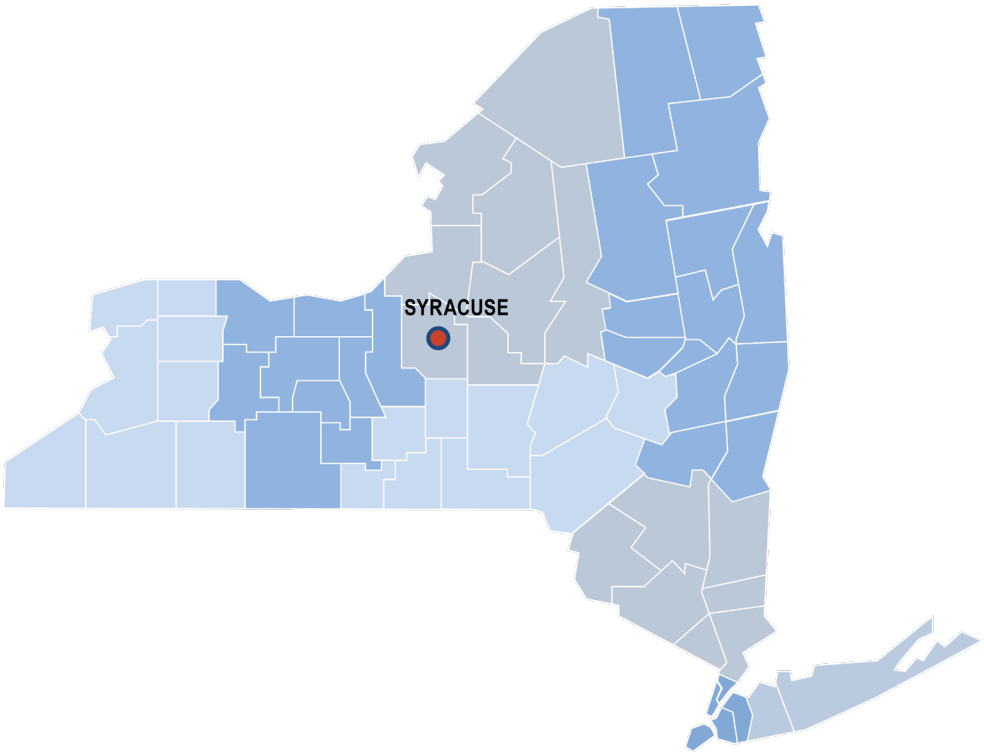

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