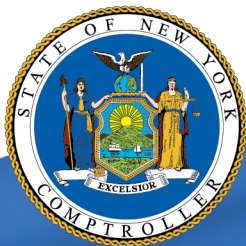


Cattaraugus County

Onoville Marina and Probation Department

SEPTEMBER 2018



OFFICE OF THE NEW YORK STATE COMPTROLLER
Thomas P. DiNapoli, State Comptroller

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Report Highlights

Cattaraugus County

Audit Objectives

Determine whether:

- Onoville Marina (Marina) revenue was properly accounted for.
- The Probation Department (Department) properly accounted for and enforced the collection and disbursement of all funds.

Key Findings

- Marina employees did not accurately record the number of tickets sold and may not have collected and reported the correct amount of corresponding sales.
- Marina employees did not issue duplicate receipts for all money collected.
- Department officials can continue to improve actions to enforce past due amounts from offenders and locate crime victims to whom restitution is owed.

Key Recommendations

- Maintain copies of tickets or ticket stubs sold and count money collected on a daily basis.
- Issue duplicate receipts for all money collected for which no other evidence documenting receipt (e.g., press-numbered tickets) is available and retained.
- Take further action to enforce obligations owed by offenders and locate victims to whom restitution is owed.

County officials generally agreed with our recommendations and have initiated or indicated they planned to initiate corrective action.

Background

Cattaraugus County (County) is governed by the County Legislature (Legislature), which is composed of 17 elected Legislators. The Chairman of the Legislature, appointed annually, is the Chief Executive Officer. The County Administrator reports to the Legislature and is responsible for ensuring that department heads implement the Legislature's policies.

The Marina is managed by a Recreation Manager (Manager) who is under the Department of Public Works (DPW) oversight. The County Treasurer (Treasurer) is responsible for depositing all Marina revenues into County bank accounts. The Department is managed by the Director of Probation (Director).

Quick Facts

Population	78,000
2017 Budgeted Appropriations	\$212 million
2017 Marina Revenues	\$546,000
Outstanding Department Obligations	\$4.3 million

Audit Period

January 1, 2016 – January 10, 2018

Onoville Marina

Marina officials operate a park on the Allegheny Reservoir that offers camping sites and boat dock slips during the camping and boating season each year, typically between May and September. The County operates the Marina as a generally self-sufficient operation, funding its services and costs through fee revenues for boat slips, watercraft access, camp sites, parking and various other fees. Patrons purchase parking, boat launch passes and tickets for ice and other miscellaneous items from Marina employees at the ticket booth (booth) located at the Marina's entrance.

How Should Employees Properly Account for Money Collected?

The DPW is responsible for providing adequate oversight over Marina operations, which includes adopting written policies and developing adequate procedures over cash receipts. The Manager and Assistant Recreation Manager (Assistant) are responsible to ensure that revenue is properly receipted, safeguarded from theft, loss or abuse, recorded in the ledger and deposited in the bank in a timely manner.

Marina employees should maintain accurate and complete cash receipts records, using press-numbered, duplicate, itemized receipts, which indicate the form of money collected (i.e., cash, check, money order), the payer and date, to help ensure that all fees collected are properly accounted for. Employees maintain a drawer for money collections accessible by all employees during the season and one safe that the Manager and Assistant have access to.

Employees Did Not Issue Duplicate Receipts for All Money Received

Employees did not complete or issue duplicate receipts for all money collected. During 2017, the Assistant reported approximately \$546,000 in total money collected for contracted fees (\$402,000), gasoline (\$124,000) and booth (\$20,000) sales on weekly receipt reports. While the Assistant and other employees completed duplicate receipts for the contracted fees such as seasonal docks and camping, the duplicate receipt copies were not provided to patrons. Further, employees did not issue or retain receipts for money collected for either gasoline sales or booth sales for fees related to parking, boat launch, ice or other miscellaneous fees that employees collected daily.

Employees told us that they considered the tickets¹ and parking passes that they issued to be duplicate receipts and therefore did not complete press-numbered duplicate receipts for those sales. However, neither the ticket stubs nor the tickets were retained by employees. Therefore, employees and officials cannot confirm the number of tickets sold by the booth or how much cash should have

¹ Tickets consist of paper hanging tags for parking and launch passes and admission or raffle style tickets for ice and other miscellaneous sales.

been collected for either booth or gasoline sales. The failure to retain tickets and issue duplicate receipts increases the risk that all money collected may not be deposited and that money may be misappropriated.

Employees Did Not Properly Account for or Report Sales and Receipts

The Assistant tracks revenue received on a weekly basis through her handwritten summary of receipts reports. Employees use pre-numbered tickets as a form of a receipt record for the purchase of various sized bags of ice, parking, boat launch, pump-out tokens and deck fittings.² Marina officials purchased seven and 25 pound bagged ice and 22 pound ice blocks from a third party vendor for resale to patrons. Ice is kept in a freezer across the driveway from the ticket booth at the Marina entrance and is generally obtained by patrons who purchase tickets – a different ticket for each type of ice.

The Assistant includes in her receipt reports the beginning and ending ticket number sequence for each weekly period which, when counted, resulted in a calculated total number of tickets reported as sold during the week. The Assistant calculates the total money to report as collected for gasoline and booth sales based on the ticket sequence gap from her last weekly receipt report (ending ticket numbers), to the next available tickets on each of the respective ticket rolls available for sale. Employees do not retain ticket copies or stubs.

Further, money collected is not recorded using a cash register or counted daily in an accountability reconciling receipts recorded with money collected. Instead, collections are put daily into an envelope and placed into a safe which can be accessed by the Manager or Assistant. The Assistant counts the money collected at the end of each week while preparing the summary of receipts report, which is included with the revenue³ collections the Manager brings to the Treasurer's office each week for deposit.

We reviewed the ticket sales for 2016 and 2017 as reported by the Assistant on her weekly receipts reports, totaling more than 11,000 tickets⁴ and \$45,000 in revenue. The Assistant included the starting and ending ticket number sequences on her reports, which represented the first and last ticket number sold for each particular fee during that week, and told us that she calculated the corresponding total number of tickets sold for each fee based on the count of tickets in the

² Patrons purchase tokens to use a self-service boat waste/overflow pump-out station and deck fittings which allow ports in the boats to be connected to hoses to pump out waste/overflow.

³ The Marina primarily receives money in the form of credit card, cash, coin and check and to a lesser degree, money orders.

⁴ Boat launch (3,487), parking (3,358), 25 lb. ice bags (1,850), 7 lb. ice bags (1,724), pump-out tokens (566), 22 lb. ice blocks (244) and deck fittings (12)

numbering sequences. However, these calculations were not always accurate. We recalculated the total number of tickets sold based on the starting and ending ticket number sequences and compared to the Assistant's calculated total and found that certain sales may have been understated by as much as 166 tickets or \$1,650.

Figure 1: Ticket Discrepancies

Ticket Type	Reported Amounts		Recalculated Amounts		Variances	
	Tickets Sold	Sales Collected	Tickets Sold	Sales Collected	Tickets Sold	Potential Lost Revenue
Boat Launch	3,487	\$19,982	3,508	\$21,048	21	\$1,066
25 lb. Ice Bag	1,850	\$7,396	1,995	\$7,980	145	\$584
Totals	5,337	\$27,378	5,503	\$29,028	166	\$1,650

We also reviewed the Marina's ice purchases for 2016 and 2017 and compared the amount purchased to the amount sold to patrons reported by the Assistant, and found that approximately 1,600 bags and blocks of ice with a corresponding value of approximately \$3,700 were not properly accounted for.

Figure 2: Amount of Ice Purchased vs. Sold

Ice	Amount Purchased	Amount Sold	Variance	Per Unit Sales Price	Potential Lost Revenue
7 lb. Bags	2,696	1,724	972	\$1.50	\$1,458
25 lb. Bags	2,537	1,995	542	\$4.00	\$2,168
22 lb. Blocks	312	244	68	\$2.00	\$136
Totals	5,545	3,963	1,582		\$3,762

While Marina officials indicated that ice inventory may have melted due to a power outage, because they did not record adjustments to inventories, they could not sufficiently explain or provide evidence for the ticket sale and unaccounted-for ice inventory discrepancies and corresponding potential sales.

Due to the control weaknesses we identified, there is an increased risk that money could be collected and not recorded or deposited and revenue could be inaccurately reported.

What Do We Recommend?

DPW and Marina officials should:

1. Develop and implement written policies and procedures over revenue collection and accounting processes.

The Manager should:

2. Identify the reasons for the potential lost revenue and take appropriate action to ensure all revenues are properly accounted for.
3. Ensure that employees maintain the duplicate tickets or ticket stubs sold, count cash daily and perform a documented accountability of revenues collected each day and then periodically review those accountabilities and document his review.
4. Ensure employees issue duplicate, itemized receipts when money is collected for which no other evidence documenting receipt (e.g., press-numbered tickets) is available and retained.
5. Track and secure revenues collected through the use of a cash register.
6. Ensure employees document the ice inventory and any adjustments to inventory amounts.
7. Ensure employees document missing, damaged, or duplicate tickets to ensure the integrity of the ticket sequence.
8. Review the summary of receipts reports prepared by the Assistant for accuracy.

Probation Department

The Department assists in reducing the incidence and impact of crime by probationers in the County. Probation is an alternative to incarceration, permitting offenders to live and work in the community, support their families, receive rehabilitative services and make restitution to the victims of their crimes. Department employees collect court-ordered financial obligations including restitution, fines, and supervision, administrative and drug test fees and distribute amounts collected to crime victims, courts, the State and the Treasurer, as directed by court order or law.

The Director is responsible for managing the Department's day-to-day operations and developing policies and procedures for the collection, safeguarding, disbursement and enforcement of amounts due to the Department.

How Should the Department Enforce Past Due Obligations From Offenders or Locate Victims Owed Restitution?

The Department is the County's designated agency for the collection of all court-ordered restitution and related surcharges and the timely distribution of amounts collected to crime victims and the Treasurer's office. New York State Criminal Procedure Law and New York Codes, Rules and Regulations provide that a probation department designated to receive restitution payments and surcharges must report to a court any failure of a probationer to comply with court orders. The County and Department must implement policies and procedures to enforce collections and adequately account for and distribute them to victims and the Treasurer in a timely manner.

Department policy indicates that for offenders with delinquent fees, a civil judgment should be filed by the County Attorney's office. For undisbursed restitution and victims who cannot be located, the policy states that the efforts to locate the victims should be reviewed with the Director and, based on his review and approval, the undisbursed restitution should be disbursed to either a victim associated with the same case or to a victim associated with the oldest uncollectible accounts. The policy also indicates that if a victim who could not previously be located resurfaces, that victim should be placed at the top of the list of victims to be paid from undisbursed restitution and interest earned.

Opportunities Exist to Improve Obligation Collections and Locate Victims

The enforcement of obligations in arrears owed by offenders is the responsibility of the individual probation officers, under the supervision of probation supervisors. Probation officers make phone calls, send correspondence and use post office information to attempt to locate and contact offenders to collect funds owed.

A collections clerk (clerk) attempts to enforce obligations in arrears for cases which are collection only, when the offender is no longer on active probation but the obligations are still owed to the victim. The clerk is also responsible for locating victims to whom restitution is owed and uses methods similar to those used by probation officers to locate victims.

While we found that the Department generally took sufficient action to collect obligations and locate victims, we identified certain opportunities for the Department to continue to improve operations. We reviewed 14 individual case files for offenders with obligations in arrears totaling more than \$900,000 and two months of undisbursed restitution owed to seven victims totaling more than \$10,200.

Obligations in arrears for one case were not sufficiently enforced, leading to \$110,000 in obligations still outstanding. Efforts have not been made since June 2015 to locate this offender. A letter was sent at that time to remind the offender of his obligations, but no follow-up or attempts to locate this offender have been made since then. Additionally, sufficient efforts were not made to locate the crime victims of four cases for which undisbursed restitution totaling \$230 was collected but not paid. For these four cases, efforts had not been made to locate one crime victim since 2010, two victims since 2014 and one victim since 2015.

In addition, the Director did not perform a review, in accordance with the policy, to authorize paying undisbursed restitution to victims associated with the same case(s) or victims with the oldest uncollectible accounts. The Department had undisbursed restitution totaling \$500. The Department accountant told us that the cases in arrears are typically collection-only cases. A clerk manages all of these type of cases (which exceeds 600 cases) by first working on the cases for which the offender can be readily located and collect the outstanding obligations.

In addition, the accountant also told us that officials have reservations about paying undisbursed restitution to victims other than those to whom the restitution was originally owed. She told us that their concern is that victims, for whom the restitution was originally held, may reappear after the restitution had been paid to another eligible victim, leaving the Department with no funds to pay that original victim. She further told us that she recognizes that the Department needs to implement better procedures to enforce the collection of obligations in arrears and to locate victims in a timelier manner.

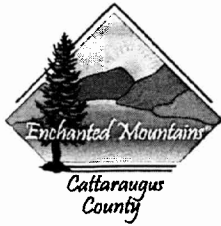
Because Department officials and employees did not always sufficiently enforce obligations in arrears or locate crime victims, there is an increased risk that offenders may not pay their court-ordered obligations and that victims may not receive the restitution to which they are entitled.

What Do We Recommend?

The Director should:

9. Continue to ensure that appropriate steps are taken to enforce obligations owed by offenders.
10. Continue to ensure that sufficient action is taken to locate victims to whom restitution is owed.
11. Authorize the disbursement of undisbursed restitution to unpaid victims in accordance with Department policy.

Appendix A: Response From County Officials⁵



Cattaraugus County
John R. Searles, County Administrator

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8-27-2018

Mr. Jeffery D. Mazula
Chief Examiner
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295 Main Street, Room 1032
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Dear Mr. Mazula,

In your recent audit #2018M-32 entitled Cattaraugus County: Onoville Marina and Probation Department Report of Examination the State Comptroller's Office made a number of recommendations regarding potential improvements in local operations. These recommendations centered around two separate operations in Cattaraugus County, governed locally by associated departments. All told there were eleven (11) Comptroller's Office recommendations; nine recommendations for Onoville Marina and two for Probation.

These recommendations were:
ONOVILLE

1. DPW and Marina staff should develop written policies and procedures over revenue collection and accounting processes.
2. Identify the reasons for the potential lost revenue and take appropriate action to insure revenues are properly accounted for.
3. Ensure that employees maintain the duplicate tickets or ticket stubs sold, count cash daily and perform a documented accountability of revenues collected each day, and then periodically review those accountabilities and document his review.
4. Periodically review accountabilities and document the review.
5. Ensure employees issue duplicate, itemized receipts when money is collected for which no other evidence documenting receipt (e.g., press-numbered tickets) is available and retained.
6. Track and secure revenues collected through the use of a cash register.
7. Ensure employees document the ice inventory and any adjustments to inventory amounts.
8. Ensure employees document missing, damaged, or duplicate tickets to ensure the integrity of the ticket sequence.
9. Review the summary of receipts reports prepared by the Assistant for accuracy.

PROBATION

10. Continue to ensure that appropriate steps are taken to locate victims to whom restitution is owed.
11. Authorize the disbursement of undistributed restitution to unpaid victims in accordance with Departmental policy.

These recommendations are addressed with associated plans of correction in attachments that follow in the numerical order of the recommendation.

See
Note 1
Page 15

⁵ The County's response letter refers to an attachment that supports the response letter. Because the County's response letter provides sufficient detail of its actions, we did not include the attachment in Appendix A.

Taken together these attachments constitute the plan of correction for the recommendations cited above.

Should you have any further questions please do not hesitate to contact me.

Yours truly,

Jack Searles
County Administrator

Plan of Correction
Recommendations 1 through 9
Onoville Marina

The Onoville Marina is operated by Cattaraugus County as a functional unit of the Cattaraugus County Department of Public Works. Onoville Marina, prior to this audit, used a manual legacy system to track various aspects of accounting for operational revenues and expenses. This data was then inputted into the County's [REDACTED] Financial system using protocols associated with the operation of this accounting platform.

Shortly after the audit exit interview, research began related to options available for a Point of Sale (POS) system that could be used at the Marina. As a result of this review, a new POS was selected and installed at the Marina in August, 2018. This POS allows for better tracking of revenues as well as an automated means to reconcile these items.

All staff have been trained on the system operation, and are required to utilize it. The Recreation Manager and Assistant are trained and conduct daily close out procedures.

Because this system was put in place immediately before the start of the 2018 summer season, this system is used for ice sales, transient camping, docking, pump out tokens and fillings, and long term launching and parking. Tickets for the sale of ice were discontinued. Starting in the 2019 season the County will work with the POS system vendor to integrate tracking seasonal camping, docking, daily parking and launching tickets.

Data collected through the POS system is then inputted into the County's [REDACTED] Financial platform. All transactions are governed by existing countywide policies and procedures for purchasing, journal entry and use of County Purchasing cards.

Response to individual comments:

1) ***DPW and Marina staff should develop written policies and procedures over revenue collection and accounting processes.***

As a component part of Cattaraugus County, the Onoville Marina operation uses existing countywide policies and procedures associated with purchasing, journal entry and the use of County purchasing cards. Staff have been reoriented to these policies and procedures. Further, the financial system operated by the County has certain protocols that must be followed. Again, staff have been reoriented to these protocols.

As noted above, Cattaraugus County in 2018 began implementation of a new POS system. Attachment #1 includes new POS procedures and protocols. These include, minimally: close out instructions, daily parking tallies, daily launch tallies, a daily product mix report and a summary of receipts form. Collectively these allow for better control over both revenue collection and the accounting process in general. Please note

again, it is expected that in 2019, a greater number of cost/revenue centers will be integrated into this POS system.

- 2) ***Identify the reasons for the potential lost revenue and take appropriate action to insure revenues are properly accounted for.***

It is the belief that the new POS system will allow for better monitoring and accounting for revenues.

One source of revenue cited by the Comptroller's Office derives from the sale of ice. Given the location of this Marina, it is not uncommon that the facility loses power. When this occurs a valuable commodity like ice can quickly become a less valuable commodity, water. Policies and procedures are being developed and will be incorporated into the written format that allows for better tracking of this commodity and procedures to record losses that may occur.

- 3) ***Ensure that employees maintain the duplicate tickets or ticket stubs sold, count cash daily and perform a documented accountability of revenues collected each day, and then periodically review those accountabilities and document his review.***

It is believed that the current POS system addresses this concern.

Items in the POS are monitored and reconciled daily, with the exception of the remaining ice in the ice coolers.

All cash assets are secured in a drop safe.

The Recreation Area Manager and the Assistant Recreation Area Manager are the only staff with access to this safe.

- 4) ***Periodically review accountabilities and document the review.***

The Recreation Area Manager and the Assistant Recreation Area Manager, review the financial reports at least monthly.

Financial reports generated off of the County's financial system for the Marina are also reviewed by the staff of the Cattaraugus County Department of Public Works.

From a more global perspective, the County Administrator's Office monitors financial system generated reports monthly. This information is shared with key Legislators at least monthly.

- 5) ***Ensure employees issue duplicate, itemized receipts when money is collected for which no other evidence documenting receipt (e.g., press-numbered tickets) is available and retained.***

This functionality is part of the new POS system.

See Note 1 Page 15

6) *Track and secure revenues collected through the use of a cash register.*

As noted above, Cattaraugus County implemented the Comptroller's recommendation and put in place a more robust POS system that has capacity to include future needs. Effectively, this new system produces electronically generated receipts and tallies which are now the basis for cash accounting at the Marina.

7) *Ensure employees document the ice inventory and any adjustments to inventory amounts.*

Inventories of ice are taken after power failures and any damage due to melting is noted and the inventory adjusted. Staff is working to devise an appropriate method to conduct a product inventory without causing damage to the product, given the warm weather conditions that exist at the Marina. Staff has begun to document all loss of inventory due to melting.

8) *Ensure employees document missing, damaged, or duplicate tickets to ensure the integrity of the ticket sequence.*

While staff have been trained in this process, the new POS system also tracks this and addresses many weaknesses in the previous manual system.

9) *Review the summary of receipts reports prepared by the Assistant for accuracy.*

This review occurs daily and as noted in the response to #4 above, this information is reviewed jointly by the Recreation Area Manager and the Assistant Recreation Area Manager at least monthly.

Cattaraugus County Department of Public Works accounting employees will continue to work with Marina staff to build the operational and functional procedures needed to protect the assets of the Marina and to utilize the POS system to its fullest capabilities.

Plan of Correction
Recommendations 10 to 11

- 10) *Continue to ensure that appropriate steps are taken to locate victims to whom restitution is owed.*

The probation director currently reviews an arrearages report on a quarterly basis, and reviews any cases that have serious arrearages with the appropriate probation officer involved in collections.

Following this audit steps have been taken to review collections at the monthly staff meetings to ensure that all staff understand and enforce collections procedures within the department.

- 11) *Authorize the disbursement of undistributed restitution to unpaid victims in accordance with Departmental policy.*

The quarterly review of arrearages, mention in the response to Item 10 above, will also contain a report to the probation director including a listing of any undisbursed restitution to ensure that it is distributed correctly and in a timely manner. It is noted that the amount of undisbursed restitution remains at a very small balance, and efforts have been consistently made to ensure that the balance remains at zero or as close as possible to zero. Minimal amounts may have been kept for brief periods of time while staff attempted to locate victims who may have moved, or had other changed circumstances, without the department being aware. Going forward, the department will ensure that all restitution is disbursed, and if a victim is not able to be located, that the collected restitution is disbursed to the oldest unsatisfied restitution account.

Finally, while the probation department has identified appropriate procedures and methods for locating both victims and offenders, procedures will be adjusted to ensure that these methods and procedures are repeated on a regular basis, that these attempts be fully documented in the case files, and that the courts will be informed when there is a difficulty in locating the principals in restitution case, with recommendations to the court for resolution of any outstanding restitution issues.

The department notes that this has been a generally positive review of our financial procedures, and welcomes the input of the NYS Comptroller with the understanding that a good system can always be improved, especially when viewed through the eyes of an outside evaluator. The department believes that this audit, combined with the adjustments already being made in department procedures, will result in good operation becoming even more efficient regarding the collection and disbursement of restitution

Appendix B: OSC Comment on the County's Response

Note 1

The recommendation numbers in the County's response do not align with those in our audit report because two recommendations were combined during the final processing of this report and County officials did not specifically list the other recommendation in their response.

Appendix C: Audit Methodology and Standards

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 the New York State General Municipal Law.

To achieve our audit objectives and obtain valid audit evidence, our audit procedures included the following:

Onoville Marina

- We interviewed employees and officials to gain an understanding over revenue collection operations.
- We performed a cash count and accountability of cash receipts as of October 4, 2017 to determine whether receipts and liabilities were properly accounted for and recorded.
- We obtained and reviewed summary of receipts reports, ledgers, Treasurer's receipts, duplicate receipts and bank statements for the 2017 season. We also reviewed the summary of receipts reports for the 2016 season.
- We reviewed a random sample of dock and camping contracts to determine whether the appropriate rates were charged, paid, receipted and reported. Our sample included nine contracts for each contract type (dock, camping, park and launch pass and water access pass) for the 2017 season.
- We reviewed summary of receipts reports to document the total number of tickets sold (as asserted by the Assistant) and the revenues collected. We recalculated the number of tickets sold based on the ticket sequences that the Assistant reported and multiplied by the corresponding fee rate to determine whether the correct amount of money was collected and reported and subsequently deposited.
- We reviewed invoices for ice purchased and compared them to the total number of bags and blocks of ice sold shown on the summary of receipts reports to determine whether all ice purchased was accounted for.

Probation Department

- We interviewed Department officials and employees to gain an understanding of the Department's cash receipts and disbursements operations.
- We performed a cash count and accountability of cash receipts on October 5, 2017 to determine whether receipts and liabilities were properly accounted for and recorded.
- We reviewed a judgmental sample of three months of cash receipts based on the three months in our audit period with the highest dollar amount of receipts. We traced cash receipts for our sample months from the cash receipts journal to individual case files, duplicate receipts, bank statements

and a sample of deposit compositions (the highest deposit from each month) to determine whether they were properly accounted for and recorded. We also reviewed reports to determine if receipts were issued in sequence.

- We reviewed cash disbursements for the same three months as tested for cash receipts. We traced from the check registers to canceled check images, bank statements and individual case files to determine whether they were properly disbursed.
- We reviewed undisbursed restitution for our judgmental sample of two months with the highest dollar amount of undisbursed restitution and reviewed case notes and other records to determine the efforts made to locate victims and pay out restitution.
- We reviewed reports of obligations in arrears and reviewed the case files for our judgmental sample of the top 10 offenders with the highest dollar amount of obligations in arrears from the Department's aging report and from the collection only case reports to determine the efforts made to enforce overdue obligations. Because certain offenders were in the top 10 of both reports, our sample contained a total of 14 individual offenders who had the highest amount of obligations in arrears on 20 different case files.

We conducted this performance audit in accordance with GAGAS (generally accepted government auditing standards). 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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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.

A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law. 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 Legislature to make the CAP available for public review in the Clerk of the Legislature's office.

Appendix D: Resources and Services

Regional Office Directory

www.osc.state.ny.us/localgov/regional_directory.pdf

Cost-Saving Ideas – Resources, advice and assistance on cost-saving ideas

www.osc.state.ny.us/localgov/costsavings/index.htm

Fiscal Stress Monitoring – Resources for local government officials experiencing fiscal problems

www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm

Local Government Management Guides – Series of publications that include technical information and suggested practices for local government management

www.osc.state.ny.us/localgov/pubs/listacctg.htm#lmgm

Planning and Budgeting Guides – Resources for developing multiyear financial, capital, strategic and other plans

www.osc.state.ny.us/localgov/planbudget/index.htm

Protecting Sensitive Data and Other Local Government Assets – A non-technical cybersecurity guide for local government leaders

www.osc.state.ny.us/localgov/lgli/pdf/cybersecurityguide.pdf

Required Reporting – Information and resources for reports and forms that are filed with the Office of the State Comptroller

www.osc.state.ny.us/localgov/finreporting/index.htm

Research Reports/Publications – Reports on major policy issues facing local governments and State policy-makers

www.osc.state.ny.us/localgov/researchpubs/index.htm

Training – Resources for local government officials on in-person and online training opportunities on a wide range of topics

www.osc.state.ny.us/localgov/academy/index.htm

Contact

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