

Onondaga County Probation Department

Financial Operations

NOVEMBER 2018



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

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Report Highlights

Onondaga County Probation Department

Audit Objective

Determine whether internal controls over the Probation Department's (Department) collection, disbursement and enforcement of restitution, fees and surcharges were adequately designed and operating effectively.

Key Findings

Department officials did not:

- Properly assess County fees or adequately monitor and enforce fee collection.
- Establish adequate cash receipt and disbursement procedures.
- Disburse more than \$60,000 in restitution payments to crime victims.

Key Recommendations

- Review and update policies and procedures for the enforcement of County fees and ensure staff properly assess fees and monitor and enforce fee collection.
- Establish adequate cash collection and disbursement procedures for restitution and County fees.
- Establish procedures to disburse undistributed restitution payments in a timely manner.

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

Background

Onondaga County (County) is located in central New York State and is governed by a 17-member Legislature. The elected County Executive is the chief executive and budget officer and is responsible for oversight of County operations. An appointed chief fiscal officer (CFO) is responsible, along with the Deputy Director of Financial Operations (Director) and other administrative staff, for collecting taxes and other revenues including Department revenues.

An appointed Commissioner oversees and manages the Department's day-to-day operations and oversees probation officers and supervisors.

Quick Facts

Population	467,026
2017 Department Appropriations	\$9.4 million
2017 Restitution and Fees Collected	\$432,163
2017 Restitution Disbursed	\$333,285
Open Probation Cases	3,150

Audit Period

January 1, 2016 – September 30, 2017. We expanded our audit scope period through December 31, 2017 to review voided cash receipt transactions.

Collecting, Disbursing and Enforcing Restitution, Surcharges and Fees

The Department is responsible for collecting court-ordered financial obligations including restitution and designated surcharges and fees¹ in accordance with State and local County laws. The Commissioner is responsible for developing policies and procedures for enforcing restitution and fees, which includes reporting to the court when probationers fail to pay court-ordered financial obligations.² The Director is responsible for developing procedures to account for Department money collected and disbursed to crime victims.

Before 2014, the Department had its own fiscal office that established probationers' financial accounts and accepted their payments. During our audit period, Department central records staff added the probationer's name to create a case file in the case management system. Once a case file was established in the system, the finance department's finance manager would record restitution payable to victims in the financial component (financial system) of the case management system. Department receptionists collected and recorded restitution and fees received in the financial system. The finance manager and a finance department account clerk (clerk) collected and recorded payments received by mail and online in the financial system.

How Should the Collection of Fees and Restitution Be Enforced?

Department officials should ensure the enforcement and collection of county fees and restitution is in accordance with State laws, rules and regulations, local county laws and probation department policies and procedures. Officials should maintain updated policies and procedures that provide clear guidance to employees involved in the process and provide a copy to applicable employees responsible for enforcing unpaid fees and restitution. Finance department staff should maintain accurate and adequate records of probationers' total current and past due fees and restitution owed to crime victims to facilitate the ongoing enforcement of outstanding balances.

The County has the following local laws and policies in place for assessing, collecting and enforcing restitution and fees:

- The County enacted a local law in 1991³ authorizing the Department to assess probationers (including youthful offenders), who are able to pay and whose probation conditions required periodic alcohol and drug testing

1 Including supervision and Driving While Intoxicated (DWI) fees and alcohol and drug testing fees.

2 9 NYCRR 353.1 defines financial obligations to be, but not limited to, restitution, administrative fees and mandatory or designated surcharges.

3 Onondaga County Local Law 3-1991

(ADT), a one-time fee of \$50 for testing. In 1992⁴ the County enacted a local law requiring eligible probationers to pay a \$30 monthly administrative supervision fee.

- The Department implemented a collection of supervision and drug testing fees policy (collection policy), last updated in 2009, which includes a financial eligibility form that helps probation officers determine a probationer's ability to pay. After the ability to pay determinations are made, probationers should sign an administrative fee notice (notice) stating that the obligation to pay the ADT fee or monthly supervision fee starts the first month they are sentenced to probation. If probationers refuse to sign the notice, the probation officer should indicate the refusal on the notice. If probationers are fee eligible, the officer should instruct them that the applicable fees are to be paid before their regular scheduled office visit with the supervising officer.⁵

Each probation supervisor should complete a case-by-case review to ensure the probationer is made aware of their obligation to pay fees when assessed and to ensure a signed fee notice is in the probationer's file. The supervisor should also ensure a fee account is set up for each probationer and the policy required it be kept current with the Department's former fiscal office.

The collection policy made the former Department fiscal office responsible for notifying probationers of their fee payment status. After probationers signed in, the receptionist should have directed them to the fiscal office to make any payments due before seeing their probation officer. In addition, fiscal office staff should have informed probationers whether there is an outstanding balance on their account.

Upon termination of probation, the supervising probation officer should send the probationers a letter notifying them of their outstanding balance. After 30 days from the letter's date, the Department may either pursue legal remedies in civil court or use the service of a debt collection agency.

- The Department's restitution policy, updated in March 2017, establishes guidelines for collecting and enforcing unpaid restitution. If probationers do not pay restitution on a regular basis, a probation officer should discuss the outstanding balance with the probationer. If nonpayment continues, an administrative conference should be held with the probation officer and

4 Onondaga County Local Law 10-1992 requiring individuals, convicted of a crime under Article 31 of the Vehicle and Traffic Law for DWI and sentenced to probation supervision, to pay an administrative fee to the Department of \$30 per month. Local Law 10-1996 expanded the 1992 Local Law to authorize the County to charge the administrative fee to all probationers.

5 Probation cases being transferred out of the County should be assessed fees until the date a Judge signs an order of transfer. Youthful offenders are not charged supervision fees.

probation supervisor. If nonpayment still continues, the court should be notified.

The enforcement and timely collection of court-ordered financial obligations from defendants helps ensure that crime victims receive the restitution to which they are entitled.

Officials Did Not Properly Assess and Enforce County Fee Collections

We reviewed 35 cases (20 open cases and 15 closed cases)⁶ during our audit period to determine whether the Department followed local law and policy requirements for assessing supervision and ADT fees and enforcing collection of restitution and fees. These cases had court ordered restitution totaling \$52,670 and fee assessments totaling \$12,280. Our testing disclosed weak monitoring and enforcement of unpaid fees, instances where Department staff did not follow the policies, and numerous errors in the financial records.

Restitution Enforcement – We reviewed case files and case notes for 15 restitution cases with balances owed to victims totaling \$52,670 to determine whether officials followed their policy and enforced unpaid restitution.⁷ With the exception of one case in which the restitution was not entered into the financial system,⁸ we found that the Department was generally collecting on the payments due or taking other actions to help enforce collections.⁹

For example, the case notes show that probation officers reprimanded probationers for nonpayment and an administrative hearing was held between one probationer and the probation supervisor. For six cases, the Department notified the court of the probationer’s failure to pay, along with other probation violations.

Monitoring and Enforcing Fees – The County does not actively monitor and enforce the fees assessed to probationers. According to Department records, probationers owed the County approximately \$12.9 million in supervision and ADT fees as of October 6, 2017. \$12 million (93 percent) of the fees owed were more than four months old.

A significant portion of this outstanding balance could be attributable to cases opened before our audit period. Officials told us that they cannot generate an

6 See Appendix B for information on our sampling methodology.

7 Only 15 cases of the 35 selected had restitution due from probationers. The remaining 20 cases were tested for fees receivable.

8 See the section on Assessment Errors in this report.

9 One probationer returned to prison two months after his probation began, so the Department did not collect the restitution due.

outstanding balance report in the financial system with dates when the County began applying the fees to probationers' accounts. As a result, officials could not determine the age of the oldest supervision and ADT fee accounts receivable, which makes it difficult to determine the likelihood of collectability.

Our tests of supervision and ADT fees disclosed the following:

- County officials assessed supervision fees on 28 cases¹⁰ totaling \$10,830 and ADT fees on 29 cases¹¹ totaling \$1,450 during our audit period. As of the end of our audit fieldwork, all these fees assessed remained unpaid.
- Department staff did not have a signed copy of the fee notice in either the case management system or probationer case files for 22 cases (79 percent) with supervision fees assessed and 24 cases (83 percent) with ADT fees assessed. The notices show that probationers were notified of their obligation to pay fees.¹²
- For the 15 closed cases with unpaid fees due to the County, there was no evidence in the case management system or probationer case files that the supervising probation officer sent a termination letter to any of these probationers as required by the collection policy to notify them that they owed the County unpaid supervision and ADT fees totaling \$4,380.

The ineffective enforcement of unpaid fees occurred because the Department's collection policy has not been kept up-to-date and staff are not following certain policy provisions. For example, the policy provides that the receptionist should direct the probationer to the fiscal office to make any owed payments before seeing their probation officer and the fiscal office will inform the probationer whether there is an outstanding balance on the account.

As of 2014, the Department no longer has an internal fiscal office and the receptionist now collects the payments. Other duties formerly performed by the fiscal office staff are now performed by two employees in the County's finance department. In addition, probation supervisors did not ensure that probationers received a fee notice and supervising probation officers did not provide a termination letter at the end of probation, as required by the policy.

The receptionist told us that she was never instructed to inform the probationers of the current balance on their account (including any arrears). In addition, the

10 Officials did not assess supervision fees for seven cases. Two cases were youthful offenders, one had a fee waiver on file, one was a non-immediate transfer-out, two were assessed fees that were subsequently reversed and one case did not have fees assessed.

11 Officials did not assess ADT fees for six cases. One case had a fee waiver on file, three were never assessed and two were assessed fees that were subsequently reversed.

12 We found that there were no notices on file indicating that a probationer was provided the notice but refused to sign it.

finance manager who handles Department collections told us that she has not seen the policy and the finance department does not inform probationers of their unpaid account balances.

Further, Department officials told us that the collection policy places the highest priority on restitution payments and requires any probationer's restitution be paid-in-full before any supervision and other fees are collected. According to this policy, while the restitution policy requires probation officers to discuss unpaid restitution with probationers, officers are not authorized to talk to probationers about fee payments once the officer has notified the probationer of their obligation to pay the fees.

Officials also told us that DWI supervision fees are more easily enforced because these fees are linked to the probationers' driver's license. However, they typically do not enforce non-DWI supervision or ADT fees during or after probation cases terminate and do not pursue legal remedies in civil court or use the service of a debt collection agency as authorized in the policy.

Due to the lack of formal notice given to probationers of supervision and ADT fee requirements at the beginning of probation and the lack of monitoring and follow-up by the Department officials on unpaid balances during and at the end of probation, the County's ability to effectively collect and enforce outstanding amounts owed is significantly reduced and officials could be missing an opportunity to increase revenues through more active notification and enforcement procedures.

Assessment Errors – Of the 35 cases tested, we found several fee assessment errors. For supervision fees, Department officials underassessed five probationers a total of \$1,560 and overassessed five probationers a total of \$690. In addition, three probationers were charged \$150 in ADT fees, but the Department subsequently reversed the fees and could not provide supporting documentation or reasons for the reversal. We also found one instance where a probationer owed \$2,658 in restitution that was not entered into the financial system. While this probationer was ordered to make monthly payments starting in August 2016, the restitution balance due was not recorded until after we inquired about this case during our audit.

Although the errors we found did not involve significant amounts of money, the high error rates indicate that the County needs to improve its process for assessing fees so it is equitable to the probationers and does not result in a loss of available revenue to the County or non-payment to victims.

How Should Restitution and Fees Be Collected and Disbursed?

The collection and disbursement of restitution and fees should be made in accordance with department policies and procedures. Department officials should have updated policies and procedures to provide guidance on the collection and disbursement of restitution, fees and surcharges that should be provided to applicable staff involved in the process. After collection, the department should remit restitution payments to the crime victims, as designated by the court, and surcharges and fees collected to the county's chief financial officer.

The director should segregate duties so that one employee does not control all phases of the collection and disbursement process and the work of one employee is verified by another in the course of their regular duties. If officials cannot adequately segregate duties, the director should implement other compensating controls, such as increased supervisory oversight, to reduce the risk of undetected errors or irregularities. Further an employee independent of the cash receipt process should ensure that all cash transactions are accurately recorded and all voided transactions are clearly accounted for and explained. Furthermore, user access controls to the financial system should be provided on a least privilege basis to help adequately segregate duties.

Controls Over Cash Receipts and Disbursements Were Inadequate

Although Department officials do not have a written cash receipt and disbursement policy, they have a process in place to collect and disburse cash for restitution and fees. The Department receptionist collects probationer payments, logs monies received in a manual cash receipt log (implemented in July 2017), applies payments to the probationer's account in the financial system and provides the probationer with a computer-generated receipt. The receptionist places the cash collected in an envelope, writes identifying information about the probationer on the envelope and drops it in a safe for the finance department's clerk (clerk) or finance manager to retrieve.

The finance manager and clerk¹³ take turns retrieving money from the safe, counting the money, preparing deposit slips provided to the County's tax office (responsible for depositing these receipts) and printing a payment deposited report from the financial system, which includes the receipts collected. With a receptionist overseeing, either the finance manager or the clerk compares the cash count to the payment deposited report and the manual cash receipt log.

¹³ Account clerk retrieves and processes Department cash receipts during the week except on Wednesdays. The finance manager retrieves and processes Wednesday's cash receipts and serves as a backup to the account clerk.

The receptionist and either the finance manager or clerk initial the report and the manual cash receipt log.

The payment deposited report does not include any receipts voided in the system and receipts voided do not require supervisory approval. In 2017, a payment collection report was sometimes printed with the option to include voided receipts but was not regularly generated and reviewed during our audit period. However, without regularly preparing and reviewing the payment collection report, officials have no assurance that deposits include all money collected or that all collections (including voids) are accounted for.

The finance manager and clerk have administrative access rights to the financial system. This access gives them the ability to void and reissue cash receipts and create, modify or delete restitution victim information and disbursement payment amounts. The finance manager releases the checks to the information technology department for printing to disburse restitution payments received to the intended victims and to disburse any surcharges collected to the CFO. However, Department officials do not review the printed check disbursement report for irregularities and the finance manager prepares monthly bank reconciliations without supervisory review.

The finance manager's duties are not adequately segregated because she has access to cash, reconciles the bank account and can record or update cash receipt and disbursement transactions with no oversight. As a result, the finance manager could change the payee on a check or void a cash receipt in the financial system after collection without detection.

Receipts – We reviewed all 210 cash receipts for July 2017 totaling \$22,283 and found that they were deposited in a timely manner. However, the payment deposit reports were not signed by both the finance manager or clerk and receptionist for four days (21 percent of the 19 days tested). In addition, two receipts recorded on the manual log were \$80 more than the amount recorded in the financial system and deposited. Because the manual log did not identify the payer or case number for each receipt, Department officials were unable to determine who made the payments or whether some payments were inadvertently recorded twice on the manual log.¹⁴

Due to the risk that the receptionist, account clerk or finance manager could void receipts in the financial system after the money was collected and the payer was given a receipt, we reviewed all 212 voided receipts during our audit period totaling \$28,393 to assess whether the voided transactions were adequately

¹⁴ During our audit fieldwork, the finance manager revised the manual log form and receptionists began recording the defendant's name on the manual log, which will enable officials to better identify and investigate any differences between what is recorded on the log and in the financial system.

supported and reasonable. We found that 11 of these receipts totaling \$435 (2 percent) had no supporting documentation or explanation.

All these receipts were recorded as void cash transactions and none were shown in the printed payment collection reports. Seven receipts totaling \$310 were voided and a new or updated computer generated receipt was not reissued and four receipts totaling \$125 were voided and reissued for a lower amount. Neither the voided receipts nor the reissued receipts included documentation with reasons for the void and the finance manager could provide no explanations for these transactions.

Although these discrepancies may have been legitimate errors or voids, without supporting documentation, supervisory approval for voided receipts and a regular review of the payment collection report that includes these receipts, there is an increased risk that receipts could be voided and money misappropriated without detection.

Disbursements – We reviewed all fee and restitution payments received from probationers in July 2017 totaling \$22,283 to determine whether officials disbursed these funds to victims and the CFO in a timely manner.¹⁵ The finance manager disbursed \$22,010 in restitution payments to the intended victims and the related surcharges to the CFO in a timely manner.

The finance manager told us that the remaining \$273 is payable to five victims, but the money was not disbursed because restitution payments did not exceed the \$20 minimum for disbursements or the victims could not be located. After our inquiry, she identified the locations of two of these victims and disbursed restitution totaling \$1,241, which the Department had been accumulating since 2015.

In addition, we reviewed 50 cancelled restitution checks issued during our audit period totaling \$15,388 to determine whether these checks were paid to the intended victims. We found no discrepancies.

Finally, we reviewed the July 2017 bank reconciliation and compared adjusted bank balances to the accounting records. Except for minor discrepancies, which were discussed with officials, the bank account was adequately reconciled. Although we found no significant discrepancies with our disbursements testing, Department officials should adequately segregate the finance manager's duties or implement effective compensating controls.

¹⁵ See Appendix B for our sampling methodology.

¹⁶ New York State Criminal Procedures Law, Section 420.10

How Should Undistributed Restitution Be Disbursed?

Undistributed restitution disbursements should be made in accordance with New York Codes, Rules and Regulations (NYCRR) and department policy. New York State Criminal Procedure Law¹⁶ defines undisbursed restitution as payments that were remitted by a defendant but not disbursed to the intended victim and remain unclaimed for a year. Department officials should maintain adequate and updated records of all undisbursed restitution being held and ensure reasonable efforts are made to locate victims.

Officials should ensure that restitution that remains undisbursed is transferred to a separate victims trust account (VTA) and designated for the payment of unpaid restitution orders, beginning with those that have remained unsatisfied for the longest period of time. Department officials should establish written procedures for disbursing undisbursed restitution to include how often disbursements should be made.

Undistributed Restitution Payments Were Not Disbursed

The Department's restitution policy states after a year when money has not been disbursed on a particular account due to the crime victim's unknown location, the money will be disbursed to other victims starting with the oldest nonpaid case. The Department maintains a list of victims who are owed restitution including the order date and the outstanding balance. However, officials have no procedures regarding a method of disbursing undistributed restitution or specifying how often money should be disbursed.

Department officials told us that they have not disbursed money from the VTA since 2012 when they began using their current financial system because there are no procedures in place for disbursing these payments to victims. As a result, the VTA has \$60,363 that remains idle while other victims' court-ordered restitution, some over 25 years old, remain unpaid.

In addition, the reported balance of the VTA may be understated, because the Department has not earmarked or transferred money to it since 2012. For example, we found two cases with accumulated balances of \$13,382 that have been on hold since 2014. However, Department officials continued receiving payments from probationers through our audit period and had not taken any action to try to locate the victims to disburse these funds. Officials have not made a determination whether these funds should be transferred to the VTA.

Furthermore, officials are holding an additional \$30,049 in restitution for victims whose names and locations are unknown. Officials told us that these funds relate to old cases that were carried over from the prior financial system. The

Department knows the probationers who made the payments, but the payments being held are not linked to specific victims within the system.

Officials should make a reasonable attempt to identify and locate the victims associated with these cases and disburse the funds to them. If they are unable to locate the victims, these funds should be transferred to the VTA for distribution to other unpaid victims.

Because Department officials do not have a process to locate victims or make reasonable attempts to contact victims and because restitution held for more than one year is not made available to other unpaid victims as required, a substantial amount of funds remain idle, while victim court-ordered restitution remains unpaid.

What Do We Recommend?

The Commissioner should:

1. Review and update policies and procedures for enforcement of fees and ensure staff follow policies and procedures to properly assess, monitor and enforce fee collection.
2. Develop a written cash receipt and disbursement policy for restitution and fees.

The Commissioner and Director should:

3. Establish adequate procedures to properly account for collection and disbursement of restitution, fees, surcharges and voided transactions.
4. Ensure all staff involved in the cash collection, disbursement and enforcement receive a copy of the policies and procedures.
5. Ensure fees and restitution are accurately assessed, recorded and charged to probationers.
6. Establish procedures for undisbursed restitution payments including attempts to locate victims who are owed restitution and ensure money held for more than one year, is placed in the VTA for subsequent disbursement.
7. Establish procedures to ensure that undistributed restitution held in the VTA is used to pay the crime victims whose restitution orders have remained unsatisfied for the longest time.
8. Attempt to identify the victims associated with the \$30,049 undisbursed restitution and disburse the funds to the victims who can be located. If

reasonable attempts to identify and locate the victims are unsuccessful, transfer the funds to the VTA.

9. Review user access rights to the financial system to ensure employees responsible for cash collection and disbursement are granted only those access rights needed to perform their job functions.

The Director should:

10. Ensure the finance manager's cash, reconciling and recordkeeping duties are adequately segregated or implement effective compensating controls when adequate segregation is not possible.
11. Ensure that all voided receipts are adequately supported and contain appropriate supervisory approval.
12. Work with the financial system vendor to determine the feasibility of obtaining financial reports showing the dates of the unpaid fees to assist with monitoring, enforcing and determining the collectability of fees.

Appendix A: Response From Probation Department Officials



Onondaga County Probation Department

J. Ryan McMahon II
County Executive

Andrew Sicherman
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Friday, November 02, 2018

Dear Ms. Wilcox;

Please allow this correspondence to serve as an acknowledgement of the receipt of the draft report regarding the collection and processing of fees and restitution obligations by the Probation Department and the Department of Financial Operations.

While in general we agree with the report, additional comments and our plan to address the findings will be contained in the forthcoming corrective action plan. We would like to take this opportunity to address a few of the findings that have been corrected ahead of our formal response:

- The Probation Department recently amended the 2009 policy governing the collection of supervision and testing fees. In addition, we are in the process of scheduling a series of staff trainings to address this issue.
- We have conducted a review of user access rights and made any necessary adjustments.
- We have made adjustments necessary to ensure that the Finance Manager's duties are properly segregated. Additionally, the Director of Financial Operations will conduct a monthly review of check disbursement for possible irregularities.
- We have changed our process regarding receipts to ensure that all voided receipts include supervisory approval.

If you have any questions, please call me at [REDACTED]

Sincerely,

Andrew Sicherman
Probation Commissioner

Appendix B: 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 the audit objective and obtain valid audit evidence, our audit procedures included the following:

- We interviewed Department and finance department staff to gain an understanding of the financial operations and existing internal controls related to enforcement, collection and disbursement of court-ordered and Department assessed financial obligations.
- We reviewed relevant State and local laws, regulations and Department policies and procedures applicable to enforcement, collection and disbursement of court-ordered and Department assessed financial obligations.
- We interviewed Department officials and reviewed employees' user access to the computerized financial system in comparison to their job duties.
- We randomly selected 35 cases that included obligations for restitution and/or supervision fees. We reviewed the selected case files to determine whether enforcement activities were in accordance with policy and applicable State and local law. We obtained a list of all open and closed probation cases for our audit period. Using the court-ordered probation start date and amount, we calculated the amount that should have been invoiced and paid for restitution (if ordered to be paid monthly, bi-monthly or weekly) and/or fees, as of September 30, 2017 and compared that amount to the probationers' accounts in the computerized financial system. If there were outstanding restitution or fee balances in the financial system we traced the balances to the aging report, and documented any differences.
- We accounted for all check disbursement check numbers for our audit period and randomly selected 50 canceled checks totaling \$15,774, and traced the checks to the check register and associated court orders or restitution information sheet to determine whether the restitution payments were authorized and paid to the intended victims.
- We randomly selected one month (July 2017) from January 1, 2017 through the end of our audit period. We reviewed all deposit transactions for our test month to determine whether cash receipts were deposited timely and intact. We selected this month because of a lack of segregation of duties. We traced all cash receipts collected by the Department receptionists and mail-in payments received directly by the finance department from the payment deposited report to the daily reconciliation reports and manual log (effective July 12, 2017), then to bank deposit receipts and to the bank statement.
- We reviewed all check disbursement transactions for the previously selected month (July 2017) to determine whether they were properly recorded, paid to the intended victim in a timely manner and for the correct amounts. If

a disbursement was not made during our test month, we requested that officials determine whether a disbursement was issued as of November 2017 when we conducted the audit test. For accounts that were on hold and not disbursed by November 30, 2017, we assessed whether the holds placed on the accounts were reasonable.

- We accounted for all void cash receipts generated from January 2016 through December 2017 to assess any supporting documentation and the reasonableness.
- We reviewed the bank reconciliations for the previously selected month (July 2017) and compared adjusted bank balances to the accounting records for the restitution and credit card bank accounts.
- We reviewed the Department's balance sheet and supporting documentation to determine the total amount held in the VTA.

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 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 relevant population size 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 Commissioner to make the CAP available for public review in the Legislative Clerk's office.

Appendix C: 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

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