

Town of North Elba

Cash Collections

JUNE 2020



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

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Report Highlights

Town of North Elba

Audit Objective

Determine whether Town Clerk and departmental collections were properly accounted for and deposited.

Key Findings

- The Clerk did not deposit collections totaling \$100,496 in a timely manner.
- The Golf Director did not provide adequate oversight of golf course collections.
- The Park Manager did not ensure employees remitted collections at the end of activities.

Key Recommendations

- The Clerk should deposit all collections in a timely manner.
- The Golf Director should review entries in the point-of-sale system and reconcile cash collections to green fees, golf certificates and pre-paid vouchers.
- The Park Manager should ensure collections are placed in a bank night drop box or in a secure location at the Town Hall after each session.

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

Background

The Town of North Elba (Town) is located in Essex County. The Town is governed by an elected Town Board (Board) composed of a Town Supervisor (Supervisor) and four Board members. The Board is responsible for the general management and control of the Town's financial operations. The Supervisor serves as the chief executive officer and chief fiscal officer.

The elected Town Clerk (Clerk) collects fees for birth and death certificates, marriage licenses, building permits, dog licenses and New York State Department of Environmental Conservation (NYSDEC) licenses. She also collects water rents, transfer station collections and other miscellaneous collections and remits them monthly to the Supervisor. The Park Manager oversees golf course and toboggan chute operations. The Golf Director is responsible for the day-to-day golf course management.

Quick Facts: 2019 Collections

Clerk	\$2,331,000
Golf Course	\$274,000
Toboggan Chute	\$102,000

Audit Period

January 1, 2018 – November 30, 2019

Cash Collections

How Should the Clerk Account for and Deposit Collections?

The clerk is responsible for receiving, recording, depositing, disbursing and reporting all money collected for clerk fees and other collections for the supervisor. This requires maintaining complete and accurate accounting records and ensuring that money received is properly safeguarded, promptly deposited and disbursed to the appropriate parties in a timely manner. All money collected should be deposited intact and as soon as possible to reduce the risk of theft or misplacement. Collections also should be properly secured before being deposited. New York State Town Law (Town Law)¹ requires the clerk to make deposits within three business days after collections exceed \$250.

The clerk should issue a duplicate receipt when no other adequate evidence of receipt is available. Duplicate receipts should be press-numbered and indicate payment date, payee name, amount, purpose, form of payment (i.e., cash, check or credit card) and recipient name. Proper receipts serve as evidence of individual collections and help ensure accounting records are complete and accurate. The clerk should also retain supporting documentation (if available) for collections such as original and renewal dog licenses, marriage licenses, applications for certified copies of birth and death certificates, etc. The clerk should prepare a monthly accountability analysis comparing current assets to current liabilities to verify the accuracy of financial records and remittances to the supervisor and other parties.

The board is responsible to provide adequate oversight of the town's financial affairs and to audit, or cause to be audited, the clerk's records and reports on an annual basis.

The Clerk Did Not Always Maintain Adequate Support for Collections

The Clerk and Deputy Clerk recorded collections in their accounting system but did not always maintain supporting documentation for the collected cash receipts. For example, they did not keep original and renewal dog licenses on file and did not always acquire applications for death certificates from funeral homes.

We reviewed 422 collections totaling \$194,959 recorded by the Clerk and Deputy Clerk during our audit period.² Although 375 of these collections (89 percent) totaling \$193,847 were adequately supported, no documentation was maintained for the remaining 47 collections (11 percent) totaling \$1,112. For example, on March 7, 2018, the Clerk recorded a collection in her system for certified copies of death certificates totaling \$110. However, an application and press-numbered receipt were not on file to detail who the amount was collected from.

1 New York State Town Law (Town Law) Section 30

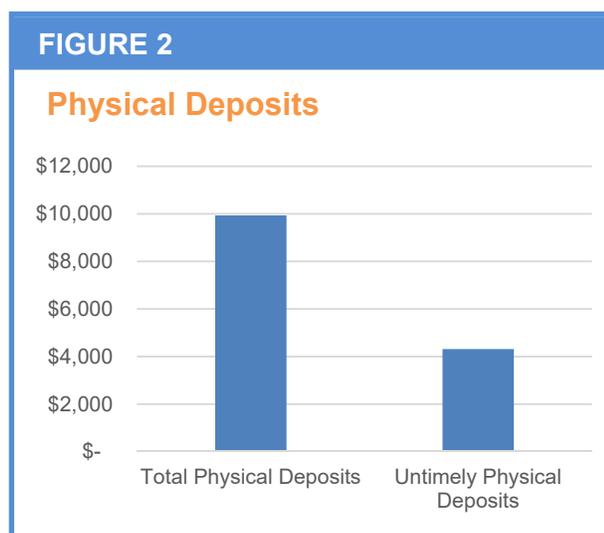
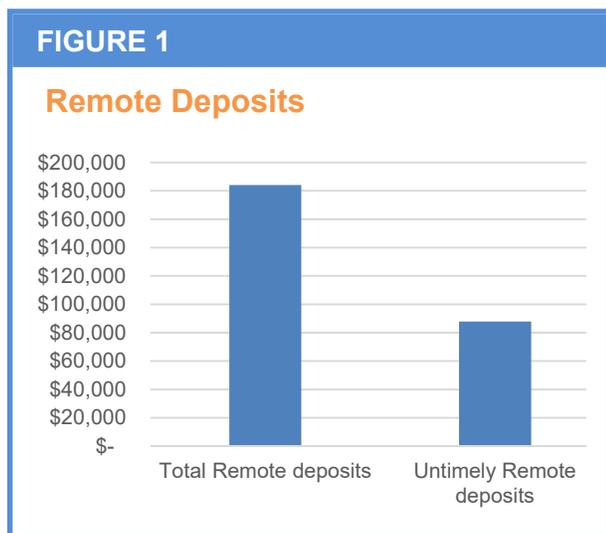
2 Refer to Appendix B for details on our sampling methodology.

When adequate supporting documentation is not maintained for collections, Town officials cannot be certain that all fees collected are properly recorded in the system, deposited intact and accurately remitted.

The Clerk Did Not Deposit Collections in a Timely Manner

The Clerk has a check scanning device in her office and is able to deposit checks remotely. One of the advantages of remote deposits is that checks can be deposited immediately (the same day of collection), therefore reducing the risk of misplacing checks and ensuring timely deposits. The Town’s credit card vendor automatically deposits credit card payments within two business days.

We reviewed all 36 deposits totaling \$194,914, which represented collections from 35 days during our audit period.³ These deposits consisted of nine remote deposits totaling \$184,078, 13 physical deposits totaling \$9,931 and 14 credit card automatic deposits totaling \$905. All credit card deposits were processed timely and intact by the credit card vendor. However, remote and physical deposits were generally made intact but not always deposited in a timely manner. The Clerk did not timely deposit three remote deposits totaling \$96,185 (52 percent, Figure 1) and eight physical deposits totaling \$4,311 (43 percent, Figure 2). Remote deposits were made up to six business days after collections and physical deposits were made up to a month and a half late. However, remote deposits could have been processed daily by scanning the checks through the remote deposit check scanning machine in the Clerk’s office. Furthermore, physical deposits could have easily been completed in person and timely at the nearby bank.



3 Ibid

Because the Clerk did not deposit collections in a timely manner, there is a greater risk that loss or theft of cash and checks can occur.

The Clerk Did Not Perform Monthly Accountabilities

The Clerk did not perform a monthly accountability for her bank account to determine whether her cash on hand and on deposit were in agreement with her liabilities. We performed monthly accountabilities for the Clerk's bank account for the entire audit period. Although the accountabilities showed variances from month to month, the ending variance as of November 30, 2019 was only \$35, in which the deposited cash for the audit period was greater than the recorded liabilities. Monthly variances ranged from \$277 less in cash as compared to liabilities during May and June 2018 to \$150 more in cash in August 2018.

Our review identified multiple errors and corrections in the Clerk's records. For example, we identified a duplicate disbursement to the Supervisor of \$210 in March 2018 that was already made in February 2018 and \$90 paid for bank deposit tickets from May 8, 2017 that had to be reimbursed by the Supervisor. In addition, on July 9, 2018, the Clerk erroneously deposited a golf course check of \$450 in the Clerk's account instead of the park district's account. The Clerk issued a reimbursement check, which was deposited in the general fund bank account on August 9, 2018.

Without performing timely and accurate monthly accountabilities, the Clerk did not have assurance that all transactions were properly recorded, collected funds were deposited and her cash on hand and on deposit equaled her liabilities.

How Should Town Officials Account for Departmental Collections?

Golf course and park district employees should record all cash receipts and keep on file supporting documentation (e.g., golf membership forms, tournament forms, invitational forms, toboggan chute⁴ group sales and gift certificates). Cash receipts should be deposited intact (in the same amount and form as received) and timely (generally within three business days). Departmental daily sales reports should capture all activities from each day and provide details for all collections. The director of golf and the park manager should review the golf course and toboggan chute sales reports for accuracy and reconcile them to bank deposits. The park manager should maintain inventory records of toboggan chute admission tickets and perform periodic ticket reconciliations.

Thorough annual audits of departmental operations should be conducted, either by the Board or by an accountant on behalf of the Board. When done properly,

⁴ The Town operates an ice covered slide on Mirror Lake where customers purchase admission tickets and use toboggans to slide down onto the frozen lake.

audits can provide Board members with an understanding of departmental operations, which is essential to effective oversight. An audit can help determine whether public money is being handled properly; identify conditions needing improvement; and provide necessary oversight of financial operations.

The Golf Director Did Not Maintain Adequate Records and Did Not Provide Adequate Oversight

The park district operates a golf course that provides golfers with rounds of golf, cart rental, tournaments and a driving range. The cashier at the golf course processes payments through a point-of-sale (POS) system.

We reviewed collections for 15 days, which included 684 cash receipts consisting of 1,007 sales items totaling \$59,447 entered in the POS system during our audit period.⁵ We found the following:

- There were no corresponding POS receipts for 824 items totaling \$44,677;
- There was no supporting documentation for 91 items totaling \$26,071; and
- Inadequate support was on file for nine items totaling \$4,635.

The Golf Director runs tournaments, invitationals⁶ and specials⁷ throughout the golf season and sets the rates. However, he does not keep documentation for these events on file. Our cash receipts sample included 60 sales items for invitationals⁸ totaling \$20,390 and 20 sales items for tournaments⁹ totaling \$6,852.¹⁰ The Golf Director was able to provide copies of the official entry forms indicating payment type and amount only for two sales items for invitationals totaling \$180. In addition, the Golf Director could not produce any supporting documentation for a tournament sales item from July 20, 2018 totaling \$3,608. Therefore, we could not determine how many golfers participated in the tournament, how much each golfer was charged or if all receipts were deposited. All collections from this tournament were recorded in the POS system as a lump sum payment in one sales item of one cash receipt.

The recorded fees in individual sales items in the POS system ranged from \$40 to \$3,608 for tournaments and from \$25 to \$4,975 for invitationals. While the total amounts collected and deposited may be reasonable, due to the lack of records

5 Refer to Appendix B for details on our sampling methodology.

6 The Golf Director organizes a tournament each September and sends invitations to golfers. Only golfers with invitations are allowed to participate.

7 The Golf Director creates various specials throughout the season to increase attendance.

8 Collected in September 2018, and August and September 2019.

9 Collected in July and August 2018, and September 2019.

10 There were 16 sales items totaling \$7,860 and four void items totaling \$1,008 for tournaments.

documenting set prices and the practice of recording lump sum fees from multiple golfers in one sale item in the POS system, Town officials would not be able to determine whether the correct amounts from tournaments and invitationals were collected and deposited.

The Golf Director also uses a third-party website to promote the golf course before the start of each season by offering a 48 hour online sale. At the end of the sale, the online vendor sends a check to the golf course and a listing of all issued certificates. Golfers need to print a certificate (that is good for one round of golf) and provide it to the cashier at the golf course to redeem it. Although the certificates are given to the cashiers, the transactions are not entered in the POS system, and the redeemed certificates are not always kept on file and are not reconciled to the issued certificates. The online vendor issued 429 golf certificates for the 2018 season. We reviewed all redeemed certificates on file provided by the Golf Director and found that 19 certificates were redeemed in 2018 on days from our testing sample. However, none of these certificates were recorded in the POS system. Furthermore, no certificates from 2019 were kept on file even though the online vendor issued a total of 190 certificates for the 2019 season. The Golf Director stated that golf certificates are not reconciled to redeemed certificates because he trusts his employees. Due to the lack of oversight and controls in place, the Golf Director and Town officials cannot ensure that golf certificates are redeemed only once.

We also found that golfers were undercharged on five occasions and overcharged on one occasion, which resulted in lost revenue of \$125. Furthermore, on June 11, 2019, the cashier entered eight pre-paid vouchers in the POS system at no charge. However, these vouchers lacked the “pre-paid” stamp on them, which meant that they were not pre-paid.¹¹ We reviewed the Town’s cash receipt records and did not identify any payments for the purchase of these pre-paid vouchers. The value of these vouchers was \$264. The Park Manager stated that this occurred because of cashiers’ errors and the Golf Director’s lack of oversight because he did not review the POS entries.

Our cash receipts sample included 14 voided receipts totaling \$1,890. Seven of these voided receipts totaling \$1,240 were not supported by any documentation or notes in the POS system. Therefore, officials could not support whether they were voided for a proper reason.

We reviewed all 22 bank deposits totaling \$44,033 and all 14 credit card automatic deposits totaling \$15,414 for the selected sample of cash receipts (noted above) and found that, generally, deposits were made intact. However,

¹¹ The golf course used to allow hotels to purchase golf vouchers for their guests to redeem at the golf course. Those vouchers were stamped “pre-paid” when they were issued by the golf course.

six bank deposits totaling \$2,120 were deposited up to six business days after receipt.

The Golf Director told us that he did not review the recorded transactions in the POS system to make sure that all entries were proper and all voided transactions were adequately supported. He did not perform any reconciliations of sold items such as golf certificates, pre-paid vouchers, tournaments and invitationals. In addition, he did not prepare and provide any monthly or seasonal reports to the Park Manager and the Board for review. The Park Manager told us that the Golf Director was in charge of the golf course operations and he thought that the Golf Director provided adequate oversight.

Because the Golf Director did not maintain adequate documentation on file and did not provide proper oversight of the golf course (i.e., periodic reviews of POS entries, reconciliations of certificates and pre-paid vouchers), the Park Manager and the Board did not have assurance that customers were charged accurately, and that cash receipts were properly recorded and deposited.

The Park Manager Did Not Ensure Collections Were Deposited Timely and Reconciled to Ticket Sales

The park district operates a toboggan chute on Mirror Lake on weekends. Customers can purchase admission tickets at the toboggan booth for each session. Cash is the only acceptable payment type. Park employees are responsible for issuing pre-numbered adult and student admission tickets and completing a manual sales report for each session. The park district does not maintain any computerized system to account for collections. The sales reports identify tickets sold and dollar amount collected. The employees maintain the collected cash and sales reports at their residence and remit them to the Park Manager each Monday. The Park Manager reviews the sales reports, verifies the remitted cash and makes a deposit at the bank for each session.

The Park Manager also processes group sales of the toboggan chute at times when the slide is not open to the public. The Park Manager will determine the price for each group individually and will collect the payment in check or credit card. The park district clerk processes credit card payments. Sales reports for group sessions are not prepared and supporting documentation is not maintained on file.

We determined that park employees often maintained over \$5,000 of collected cash in their residences over the weekends. On February 16, 2019 (Saturday) and February 17, 2019 (Sunday), the same employee collected and brought to his residence approximately \$11,000 in cash.

We reviewed all 66 physical deposits totaling \$133,840, two credit card automatic deposits totaling \$245 and one remote deposit for \$180 for all toboggan chute collections during our audit period. We determined that deposits were generally made intact but not always timely. Three physical deposits totaling \$4,445 were deposited up to nine business days after receipt. All five group sales totaling \$2,820, within our audit period, were not supported by sales reports and admission tickets were not issued.

The Park Manager used six different color adult and student admission tickets during our audit period. He provided the park employees with different color ticket rolls for each session. However, the Park Manager did not maintain inventory records of admission tickets and did not periodically reconcile the admission tickets used with cash collected.

We reviewed all sales reports and found that a total of 12,237 admission tickets totaling \$131,230 were issued during our audit period. We selected for review red and green tickets and determined that park employees sold a total of 2,513 red tickets totaling \$26,690 and 2,216 green tickets totaling \$21,215. We reconciled the ending inventory of ticket rolls to sales reports and found that a total of 73 (70 red and three green) tickets valued at \$695 were unaccounted for. Based on our review of all daily sales reports and bank deposits, it appears that these tickets were likely lost or damaged. However, without reconciliations of tickets used to deposits, the Park Manager cannot determine that all funds collected were deposited.

When cash is not placed in a bank night drop off box or secured in the Town Hall after each session, there is an increased risk that cash could be lost, misplaced or stolen. In addition, without proper controls over ticket inventories in place, there is an increased risk that admission tickets could have been misused.

The Board Did Not Perform an Annual Audit of the Clerk's and Departmental Records

The Clerk provides the Supervisor with a monthly report of recorded collections and remits the local portion of collections due to the Town. On a monthly basis, the park district clerk provides the Budget Officer with golf course daily sales reports from the POS system and the corresponding deposit tickets. The Park Manager brings toboggan chute sales reports and the corresponding deposit tickets to the Budget Officer every time he makes a deposit. However, the Board did not provide proper oversight because it has never audited, or caused to be audited, the records of the Clerk, golf course and toboggan chute as required by Town Law and good business practices.

The Supervisor told us that the Board was not aware that annual audits of the Clerk and departmental records were required. Had the Board provided for the

required annual audits, it may have discovered the deficiencies in the Clerk's, golf course's and toboggan chute's operations and facilitated corrective action.

What Do We Recommend?

The Clerk should:

1. Maintain adequate supporting documentation for all collections.
2. Deposit all collections within the required timeframe.
3. Perform monthly accountabilities of cash on hand and on deposit.

The Golf Director should:

4. Maintain adequate supporting documentation for collections.
5. Review entries in the POS system daily to make sure all charges were properly entered and all voided entries were supported.
6. Reconcile redeemed golf certificates and pre-paid vouchers periodically.
7. Ensure cashiers are making timely deposits for collections.
8. Provide the Park Manager with monthly cash receipt reports showing all activities at the golf course.

The Park Manager should:

9. Keep adequate documentation on file for toboggan chute group sales.
10. Facilitate collections to be placed in a night drop off box at the bank or in a secure location in the Town Hall after every session.
11. Reconcile admission tickets and keep inventory records for each season.

The Board should:

12. Perform an adequate annual audit of, or retain an independent public accountant to audit, the records of the Clerk, golf course and toboggan chute.

Appendix A: Response From Town Officials



TOWN OF NORTH ELBA

Town of North Elba

Cash Collections Report of Examinations 2020M-49

RESPONSE

May 27, 2020

Throughout the period of January 1, 2018 – November 30, 2019, the Town of North Elba was subject to an internal audit by qualified New York State Auditors, [REDACTED]. As noted in the Report Highlights - Key Findings and Key Recommendations were noted as follows:

Key Findings

- The Clerk did not deposit collections totaling \$100,496 in a timely manner.
- The Golf Director did not provide adequate oversight of golf course collections.
- The Park Manager did not ensure employees remitted collections at the end of activities.

Key Recommendations

- The Clerk should deposit all collections in a timely manner.
- The Golf Director should review entries in the point of sale system and reconcile cash collections to green fees, golf certificates and prepaid vouchers.
- The Park Manager should ensure collections are placed in a secure location at the town hall after each session.

As a brief introduction to my involvement and knowledge of the prelude to this report the following applies.

Last fall prior to taking over the role of Supervisor, I was asked to sit in a few meetings with [REDACTED] to review findings. I believe that these meetings were enlightening as to the issues that would be forthcoming in the report.

Throughout the aforementioned audit period interviews were conducted by the auditors with key staff members (Catherine Edmund, Budget Director, Laurie Dudley, Town Clerk, Butch Martin, Park District Manager, and Jay Rand newly elected Town Supervisor.)

On April 29th, a conference call was conducted by the Auditors with the members involved. All of the Key Findings and Key Recommendations within the report were thoroughly reviewed.

The report mainly focused on areas where cash was collected and deposited. Identified areas were the Town Clerks Office, Craig Wood Golf Course, and the Municipal Toboggan Slide. The golf course and toboggan slide are, of course, seasonal operations.

A final key deficiency that was identified in the Audit Report was that the Town Board was responsible for performing an Annual Board Audit to review the Town Clerk's and Departmental Records. The Supervisor and Town Board had been unaware of this responsibility.

The following procedures are intended to be corrections to the Key findings and recommendations as stated in the report and identified above:

Town Clerk

As a result of the audit, the Town Clerk is now fully aware and has been counseled as to the importance and necessity of adequate documentation with all deposits so that rationalization and proof at any time can be realized. In addition, the Budget Officer provides aging reports to the Town Clerk as an additional support reference whenever needed.

In compliance with New York State Town Law all deposits are and will be made within three business days after collections exceed \$250.00, and in some cases prior to.

All monies collected at the Town Hall are kept in a safe in the town Clerks Office. Deposits are made each week at the Bank on Thursday and Monday.

In the event that the Town Clerk is personally not able to make the bank deposit, the responsible employee will verify the deposit with the Town Clerk before taking the deposit to the bank.

Daily Cash Reports are done and include the date, cash category, fee description, name, ID #/misc, user ID, receipt #, qty, payment method and amount. A Miscellaneous Cash Report including related specifics is also done and submitted with timely deposits on Wednesdays and Fridays with supporting documentation included.

Finally, the Clerk performs monthly accountability of the Clerk's bank account statement to prepare the Monthly Cash Report. The report exhibits an accounting of all categories where revenue is received. The Clerk reconciles these amounts with the monthly cash reports for the same time period. The monthly report is then presented to the Supervisor who must review and sign the report along with the Town Clerk.

The Budget officer receives and reviews all financial documentation. The process is very thorough as the documents are under review by the Town Clerk, Budget Officer and Supervisor.

Craig Wood Golf Course

Along with other responsibilities, the Park District Manager oversees operations at the Town owned and operated Craig Wood Golf Course.

The Golf Director/Pro is responsible for day to day operations including directing the on-site staff, scheduling golfers, providing lessons, running the pro shop, cart rentals, driving range and setting up and running golf tournaments.

key issues needing oversight were identified in the report. Basically, The Golf Director did not maintain adequate records and did not provide adequate oversight.

To set the tone prior to opening day at Craig Wood, the Town Budget Officer and myself met with the Golf Director/Pro and designated staff on site using Covid-19 safety precautions. Daily responsibilities involving POS entries, deposits and documentation were reviewed.

As an additional benefit, the Park District Clerk, whose office is at the Town Hall, has access to all Craig Wood reports each day.

The POS System at Craig Wood and the Park District Clerk's Office are identical, and each type of report can be added to the report list in the POS System. This allows for a second set of eyes on each report.

The Daily Sales and Deposit Report is printed each day (Auditor's request) stapled to the T-sheets and membership forms. The credit card slips are put in an envelope and are sent to the Budget Officer.

Once cash deposit slips are returned from the bank and reviewed by the Park District Clerk, they are sent to the Budget Officer.

Consequently, the data is checked by three individuals on a daily basis.

It was also noted in the report that the Golf Director/Pro failed to keep documentation on tournaments that he organizes. No information on the number of golfers, or cost per person was available in certain cases. Consequently, it could not be determined if all receipts were deposited. All revenues from tournaments were deposited as lump sums.

The Golf Director/Pro will be held responsible by the Park District Manager to assure that Tournament Records are documented including names, contact information, and cost per player. These supporting documents are to accompany the deposit and will be checked to verify that the One Time POS Tournament Lump Sum Entry is correct.

Normally, two shifts will take place daily. Consequently, two cash outs will be necessary. The Park District Manager is responsible for making certain that all daily deposits are completed on the same day that they are generated and duly deposited either by himself or an appointee.

Lake Placid Toboggan Chute

In addition to Craig Wood Golf Course and operational during winter months only (weather permitting) the Lake Placid Toboggan Chute is also under the Direction of the Park District Manager and staffed by the North Elba Park District Seasonal employees

All maintenance and operational procedures fall under the Park district Manager and Staff. Toboggans are provided within the ticket fee. To date as described in the Audit Report numbered rolled tickets are issued to paying customers and reconciled at the end of the shift.

Two key issues addressed in the report were that the Park District Manager did not ensure that employees remitted collections at the end of activities and that the Park District Manager should ensure that collections are placed in a secure location prior to deposit.

The Park District Manager has since made arrangements for employees to deposit all daily and/or nightly revenues at a local bank depository. This will include supporting documentation for all deposits.

The Park district Manager is also responsible for keeping inventory records for all admission tickets and reconciling ticket sales at the end of each season.

Groups are also sometimes booked ahead of time. The Park District Manager will be responsible for maintaining supporting documentation for all group sales, which will be included with deposits. Information will include Group contact information, number of participants, cost per person, etc.

This runs parallel to what is required for Golf Tournaments at Craig Wood.

Considerations for a credit card only system or a computerized system will be reviewed prior to next year's operation.

The Board Did Not Perform an Annual Audit of the Clerks and Departmental Records

The Town Board Failed to undertake an audit of the records of the Clerk, golf course and toboggan chute as required by Town Law and good businesses practices because Board Members were unaware of the requirement.

However, during my tenure Board Members did work through the legal budget process with Department Heads and the Budget Officer in establishing an annual North Elba Town Budget. This, of course, included a public hearing, and an acceptance resolution.

Each month audits also needed Board approval.

We are very appreciative that this has been brought to our attention and plan to comply using our Board Finance Committee, which includes myself and Mr. Jack Favro, Deputy Supervisor, to work with our Budget Officer and perform the audits at the closing of each activity and near the end of the fiscal year for the Town Clerk.

The audit has proven to be very helpful to me as Supervisor and Staff in identifying areas that need to be tightened up with best business practices put in place. I believe that this review has provided a better understanding for all of us in many areas and especially in terms of deposits, documentation, reconciliations and timeliness.

We will strive to maintain best business practices throughout the year, and practice the sound advice within the Town of North Elba – Cash collections – Report of Examination -2020M-49

Sincerely,

Jay Rand

Supervisor, Town of North Elba

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 the Clerk, Deputy Clerk, Supervisor and Budget Officer to gain an understanding of the collection process in the Clerk's office and the Board's oversight of Clerk operations.
- We obtained bank statements, validated deposit tickets, canceled checks, monthly reports, daily cash reports and supporting documentation for the entire audit period for the Clerk's office. We performed monthly accountabilities to determine whether the Clerk's month-end adjusted bank balances agreed with month-end cash book balances.
- We used our professional judgment to select 10 time periods including 35 days of the Clerk's revenue collections during our audit period, based on our accountability analysis (time periods within months with accountability variances) and time periods with significant cash collections. We compared the transactions from the selected time periods to bank deposits to determine whether collections were deposited timely and intact. We also reviewed the supporting documentation on file to determine whether these transactions were adequately supported and recorded.
- We interviewed the Park Manager, Golf Director, Supervisor, Budget Officer, park district clerk, golf course and toboggan chute employees to gain an understanding of the golf course and toboggan chute collection processes and the Board's oversight of the departmental operations.
- We used our professional judgment to select 15 days with recorded collections in the golf course POS system during our audit period, based on high dollar amount and type of collections. We reviewed supporting documentation on file to determine whether the transactions within the selected days were adequately supported and properly recorded. We compared the transactions from the selected time periods to bank deposits to determine whether collections were deposited timely and intact.
- We reviewed all toboggan chute revenue collections during our audit period. We reviewed sales reports and supporting documentation to determine whether the sales reports were accurately prepared and compared the collections to bank deposits to determine whether collections were deposited timely and intact.
- We used our professional judgment to select and reconcile toboggan chute green and red admission tickets during our audit period, based on the volume of tickets sold. We reviewed the ending inventories and reconciled them to sales reports to determine whether all tickets were accounted for.

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 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 Board to make the CAP available for public review in the 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/pubs/cyber-security-guide.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

Office of the New York State Comptroller
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Tel: (518) 474-4037 • Fax: (518) 486-6479 • Email: localgov@osc.ny.gov

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