

# Town of Keene

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## Records and Reports

2024M-27 | June 2024

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# Report Highlights

## Town of Keene

### Audit Objective

Determine whether the Town of Keene (Town) Supervisor maintained complete, accurate and timely accounting records and reports to allow the Town Board (Board) to effectively manage the Town's financial operations.

### Key Findings

The Supervisor did not maintain complete, accurate and timely accounting records. As a result, the Board lacked reliable records and reports to manage the Town's financial operations, account balances were inaccurate and certain revenues and expenditures were not reported in the annual financial report (AFR).

- Of the 20 journal entries we reviewed, six (30 percent) were not properly recorded, six (30 percent) were not supported, eight (40 percent) were not recorded in a timely manner and no one independently reviewed and approved entries.
- Bank reconciliations were generally not prepared or provided to the Board in a timely manner and adjusted bank balances did not agree with general ledger cash balances for 55 (41 percent) of the 133 bank reconciliations we prepared.
- The Supervisor did not provide adequate monthly financial reports to the Board in a timely manner and the Board did not annually audit the Supervisor's records, as required.

### Key Recommendations

- Maintain complete, accurate and timely accounting records and provide the Board with adequate monthly financial reports.
- Prepare and review bank reconciliations monthly and annually audit the Supervisor's records and reports.

Except as specified in Appendix A, Town officials generally agreed with our recommendations and indicated they planned to take corrective action. Appendix B includes our comments on issues raised in the Town's response letter.

### Audit Period

January 1, 2022 – December 31, 2023. We extended our scope to January 31, 2024 to review support for certain balance sheet accounts.

### Background

The Town, located in Essex County (County), is governed by an elected Board composed of the Supervisor and four Board members.

The Board is responsible for the general oversight of the Town's operations and finances. The Supervisor, as chief fiscal officer, is responsible for receiving, disbursing, and retaining custody of Town money, maintaining accounting records and providing financial reports to the Board.

The Board-appointed Clerk to the Supervisor (Clerk) handles the day-to-day financial operations. The current Clerk started on December 4, 2023 and was appointed for the 2024 fiscal year.

#### Quick Facts

2024 Appropriations (all funds)	\$3.3 million
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#### Recorded Asset and Liability Accounts and Amounts During Our Audit Period

11 Overstated	\$681,158
10 Understated	\$137,408

#### Unreported Amounts in 2022 AFR

Building Capital Reserve Revenues	\$10,933
Expenditures	\$6,366

# Records and Reports

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## How Should a Town Supervisor Maintain Accounting Records and Reports?

Town supervisors (supervisors) are responsible for maintaining accounting records in a complete, accurate and timely manner so they are relevant and useful for managing town operations. The supervisor should document the assets, liabilities, fund equity and results of operations (revenues and expenditures) for each fund in the accounting records and account for financial transactions in the proper fund. If the supervisor assigns these duties to another official, the supervisor still maintains this responsibility. A town board (board) can establish capital reserves to set aside and reserve portions of fund balance to finance future equipment and capital improvements. The supervisor should account for capital reserves in the operating fund that is providing the financing. In addition, the supervisor and board should ensure that journal entries recorded in the accounting records are supported, properly recorded, posted in a timely manner and independently reviewed and approved.

## The Supervisor Did Not Maintain Complete, Accurate and Timely Accounting Records

The Supervisor did not maintain complete, accurate and timely accounting records. The former Clerk maintained accounting records with more funds than necessary and inaccurate asset and liability balances. In addition, journal entries lacked supporting documentation and were not properly recorded, posted timely or reviewed and approved.

During the 2022 fiscal year, the former Clerk maintained 23 separate funds with recorded balance sheet balances (i.e., assets, liabilities and fund equity) and/or revenues and expenditures. However, financial transactions recorded in 17 (74 percent) of these funds should have been accounted for in another fund maintained in the accounting records. During the 2023 fiscal year, the former Clerk maintained 16 separate funds<sup>1</sup> with recorded balance sheet balances and/or revenues and expenditures. However, financial transactions recorded in 11 (69 percent) of these funds should have been accounted for in another fund maintained in the accounting records. As of December 31, 2023, these 11 funds had recorded cash balances totaling \$440,531.

For example, the former Clerk maintained six separate funds in the accounting records for the 2022 and 2023 fiscal years to account for capital reserves (water district 2, highway, buildings, shuttle bus, bike park and safety path). However, the former Clerk should have maintained the capital reserves in the corresponding

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<sup>1</sup> Seven funds with recorded balance sheet balances and/or revenues and expenditures during fiscal year 2022 did not have activity during fiscal year 2023.

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operating fund that provided the financing (water district 2, highway fund and general fund). In addition, the former Clerk maintained miscellaneous funds in the accounting records to account for funds related to the youth commission, Marcy field donations and occupancy tax. However, the former Clerk should have accounted for the financial transactions related to these purposes in the general fund. While a consultant advised the Supervisor and former Clerk that maintaining separate funds would be easier to account for the use of the funds and unspent funds from one year to the next, journal entries made between these funds and the operating funds did not accurately capture the transactions and separate funds were not necessary to adequately account for the various sources of funds.

We reviewed 29 asset and liability accounts<sup>2</sup> recorded in the accounting records as of December 31, 2022 and 32 asset and liability accounts recorded in the accounting records as of December 31, 2023. Eight accounts (28 percent) for 2022 and 13 accounts (41 percent) for 2023 were not accurate. Eleven accounts were overstated by a combined total of \$681,158 and 10 accounts were understated by a combined total of \$137,408.

For example, as of December 31, 2022, the general fund accounts payable balance was understated by \$30,086 and the highway fund accounts payable balance was overstated by \$49,388. In addition, as of December 31, 2023, the general fund and highway fund accounts payable balances were overstated by \$58,663 in total. This occurred because the Clerks did not properly record accrued expenditures at fiscal year-end.

We also reviewed 20 journal entries<sup>3</sup> recorded for financial transactions during our audit period. Six journal entries (30 percent) were not properly recorded. For example, the former Clerk incorrectly recorded a journal entry to replenish the Town's health reimbursement bank account by recording the cash transfer as expenditures totaling \$60,000. However, the transaction was not supported by expenditures and should have been recorded solely between cash accounts.

In addition, six journal entries (30 percent) were not supported and eight journal entries (40 percent) were not recorded in a timely manner. For example, the journal entry to amend the 2023 budget, increasing appropriations by \$54,642 for overspent accounts, was recorded on January 22, 2024, after the fiscal year end instead of throughout the year. The Supervisor and Board did not identify these recording errors because no one independently reviewed and approved journal entries.

The Supervisor and Board's lack of reviews and oversight resulted in accounting records being incomplete, inaccurate, untimely and unreliable. Without reliable

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<sup>2</sup> Refer to Appendix C for information on our sampling methodology.

<sup>3</sup> Ibid.

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accounting records, the Board's ability to manage the Town's financial condition and make sound financial decisions is limited.

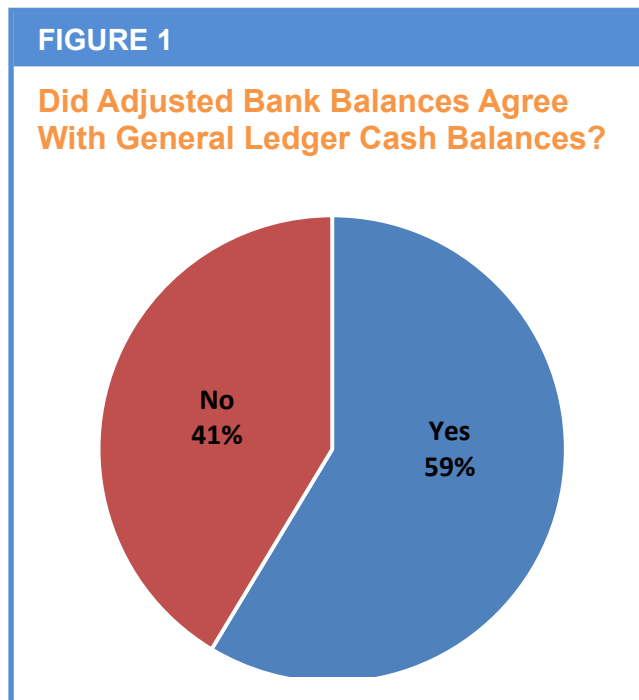
### **Why Should The Board and Supervisor Ensure Bank Reconciliations Are Prepared and Reviewed?**

The board and supervisor should ensure bank account balances are reconciled to general ledger cash balances to allow for the timely identification and documentation of differences between a town's accounting record balances and bank balances. Bank reconciliations also serve as an internal verification of collection and disbursement transactions. As such, the board and supervisor should ensure bank reconciliations are prepared and independently reviewed and approved monthly.

### **Officials Did Not Properly Prepare or Review Bank Reconciliations in a Timely Manner**

Officials did not prepare 118 of the 133 bank reconciliations (89 percent) for the operating bank accounts open during the eight months we selected during our audit period.<sup>4</sup> Bank reconciliations were not prepared for investment accounts and library accounts and generally only prepared for the Town's checking accounts. While there were 15 bank reconciliations prepared during our audit period, six were not provided to the Board and nine were provided an average of 80 days after month-end. In addition, no one independently reviewed the bank reconciliations, and the reconciliations did not include signatures or dates to identify who prepared the reconciliation or when the reconciliation was prepared.

We prepared 133 bank reconciliations for the operating bank accounts that were open during our sample months. The adjusted bank balances did not agree with the general ledger cash balances at month-end for 55 of the 133 bank reconciliations (41 percent), including 12 of the 15 bank reconciliations that the former Clerk prepared (Figure 1). The discrepancies ranged from the adjusted bank balance exceeding the general ledger cash



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<sup>4</sup> Ibid.

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balance by \$44,073 to the general ledger cash balance exceeding the adjusted bank balance by \$300,716. These discrepancies primarily occurred because the Clerks did not record financial transactions in the accounting records properly or in a timely manner and did not maintain an outstanding check listing.

Had the Board or Supervisor ensured bank reconciliations were prepared for all bank accounts, they may have identified and corrected recording errors in the accounting records. In addition, because bank reconciliations were not provided in a timely manner, the Board's ability to monitor the Town's cash position and make informed financial decisions was hindered.

### **How Should the Supervisor Report Financial Information?**

A supervisor is required to submit a monthly report to the board detailing all money received and disbursed during the month and should include reconciled cash balances for each fund. The supervisor should also provide the board a comparison of actual revenues and expenditures to amounts estimated in the annual budget (budget status reports).

The Supervisor is required by General Municipal Law, Section 30 to file an AFR with the New York State Office of the State Comptroller (OSC) within 60 days following the close of the fiscal year and may be approved for a 60-day extension. The AFR provides a board, town residents and other interested parties with a town's financial position at a point in time and a complete summary of the financial activities for the fiscal year. A board should have procedures in place to review the report to ensure it is accurate and supported by the accounting records.

### **The Supervisor Did Not Provide the Board with Timely and Accurate Monthly Reports**

Although the Supervisor provided 19 of 23<sup>5</sup> monthly reports to the Board detailing money received and disbursed, as well as reconciled cash balances, 18 were not provided timely and reconciled cash balances were not provided for all funds. The Supervisor did not provide the Board with reconciled cash balances for 12 investment accounts and three operating checking accounts that were open during our audit period. In addition, the Supervisor did not provide 20 out of 23<sup>6</sup> budget status reports (87 percent) to the Board during our audit period because he said he was not aware that budget status reports should be provided to the Board monthly.

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5 Although our audit period covered 24 months, we did not include the December 2023 report because it was due after the end of our audit period.

6 Ibid.

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The Supervisor told us monthly reports were not timely because variances between adjusted bank balances and general ledger cash balances were being investigated before providing reports. However, even with variances, the Supervisor could have provided timely reports with a notation that variances were being investigated. In addition, the Supervisor did not have an explanation for the reports that were not provided.

Because the accounting records were not complete, accurate and timely, the reports to the Board were not complete and accurate. Without complete and accurate monthly financial reports, the Board cannot exercise adequate oversight of financial operations and be aware of the Town's true financial condition.

### **The AFR Was Not Accurate and Not Supported**

The former Clerk prepared the 2022 AFR based on the accounting records. As a result, the AFR was inaccurate because no adjustments were made to correct the previously noted errors and deficiencies in the accounting records.

The total revenues and expenditures recorded for each fund in the accounting records did not always agree to the corresponding balances reported in the 2022 AFR. For example, recorded revenues totaling \$10,933 for a building capital reserve fund were not reported in the 2022 AFR. In addition, the former Clerk reported general fund expenditures totaling \$26,987 more than amounts recorded in the accounting records, but reported highway fund expenditures totaling \$20,621 less than amounts recorded.

Because the AFR was inaccurate, the Board, residents and other interested parties did not have access to reliable financial information to measure the effectiveness of operations and the Town's overall fiscal health.

### **Why Should The Board Perform an Annual Audit of the Supervisor's Records?**

A supervisor is required by Town Law, Section 123 to submit an annual accounting to a board on or before January 20 for all funds received and disbursed during the preceding year and produce all books, records, receipts and canceled checks for inspection by the board, unless a certified public accountant or public accountant has been hired to audit the supervisor's records within 60 days after the close of the fiscal year. The annual accounting helps a board fulfill its overall fiscal oversight responsibilities by providing it with an opportunity to assess the reliability of the books, records and supporting documents. It also serves to identify conditions that need improvement and provides useful information to help a board oversee a town's financial operations.



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## **The Board Did Not Annually Audit the Supervisor's Records**

The Supervisor did not provide an annual accounting and the Board did not audit, or contract with an independent public accountant to audit, the Supervisor's records for 2022. The Supervisor told us he was unaware of the annual accounting requirement of his records and the Supervisor and a Board Member also told us they believed the monthly reports to the Board were sufficient. Had the Board performed the annual audit, the deficiencies found during our audit could have been identified and corrected sooner.

### **What Do We Recommend?**

The Supervisor should:

1. Oversee the work performed by the Clerk on his behalf to ensure that it is complete, accurate and performed in a timely manner.
2. Prepare and provide the Board with monthly financial reports which include all money received and disbursed, budget-to-actual comparisons and reconciled cash balances for each fund.
3. Provide an annual accounting to the Board for money received and disbursed and provide his accounting records, receipts and cancelled checks for inspection by the Board.

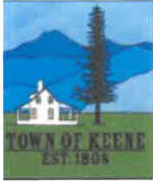
The Board and Supervisor should ensure:

4. The accounting records are complete, accurate, and maintained in a timely manner.
5. Financial transactions are recorded in the correct funds in the accounting records and unnecessary funds are not maintained.
6. The accounting records are adjusted to properly reflect correct account balances.
7. Journal entries are properly recorded, posted in a timely manner, and independently reviewed and approved.
8. Complete and accurate bank reconciliations are prepared monthly and, along with the bank statements, are independently reviewed and approved.
9. The financial information presented in the AFR is accurate and supported by the accounting records.

The Board should:

10. Annually audit the Supervisor's records and reports or contract with an independent public accountant to conduct the audit.

# Appendix A: Response From Town Officials



*Town of Keene*  
*Home of the High Peaks*

*Anna Whitney*  
*Town Clerk*

*Cindy Caner*  
*Clerk to the Supervisor*

**JOSEPH P.  
WILSON, II  
SUPERVISOR**

Teresa Cheetham-  
Palen  
Deputy Supervisor

Robert Biesemeyer  
Councilman

Christopher Daly  
Councilman

Ann Hough  
Councilwoman

May 16, 2024

Unit Name: Town of Keene  
Audit Report Title: Town of Keene Records and Reports, Report of Examination  
Audit Report Number: 2024M-27

The Town of Keene has received the report, *Town of Keene Records and Reports, Report of Examination* and the following is our combined Audit Response Letter and Corrective Action Plan.

It is important to note that this audit found that all monies of the Town of Keene were accounted for, spent with proper approvals, and disbursed appropriately. The issues identified by the audit were matters of accounting procedure.

See  
Note 1  
Page 12

Throughout the audit process the Supervisor and town staff worked closely with the auditor to provide requested documentation and we appreciated the auditor's willingness to work with us as we tried to develop and improve our practices in order to correct the issues identified. This led to solutions, changes, and improvements in our operations taking place in real time with the findings of the auditor. This letter is to acknowledge that the issues identified need to be corrected. The details will be addressed in the Corrective Action Plan.

See  
Note 2  
Page 12

The Supervisor acknowledges that reports to the board were frequently not provided in a timely manner. As soon as this was pointed out, changes were implemented to address the issue. Among those changes was clarifying how much information needed to be included in monthly reporting and that it was better to have an incomplete report rather than wait for the bank reconciliation to be perfect to present the information to the board. Supporting documentation was always available to the board. No money was unaccounted for or spent without proper approvals.

See  
Note 1  
Page 12

The assessment that the 2022 AFR was not accurate and not supported is too strong a statement. The town engaged in the review process OSC conducts as part of the annual reporting process in order for them to accept the report. The town provided additional documentation, responded in detail to questions posed by OSC, and revised our AFR as requested. This process continued until we reached the point that OSC accepted our AFR. The town made every effort to meet the standard set by OSC and OSC approved our report.

See  
Note 3  
Page 12

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Supporting documents such as bank statements, paid vouchers, payroll etc. were always available to board members and the public. No monies were unaccounted for and no monies were spent without proper oversight and approval.

See Note 1 Page 12
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- 1. Audit Recommendation:** The Supervisor should oversee the work performed by the Clerk on his behalf to ensure that it is complete, accurate and performed in a timely manner.

**Implementation Plan of Action(s):**

- The Supervisor reviews and signs all payroll and leave time documents and signs or initials as appropriate.
- The Clerk to the Supervisor attaches supporting documentation to each Journal Entry and the Supervisor reviews and initials them.

**Implementation Date:**

- These actions were developed and implemented during the audit process and we continue to refine them.

**Person Responsible for Implementation:** Supervisor & Clerk to the Supervisor

- 2. Audit Recommendation:** The Supervisor should prepare and provide the Board with monthly financial reports which include all money received and disbursed, budget-to-actual comparisons and reconciled cash balances for each fund.

**Implementation Plan of Action(s):** Board members receive an operating statement monthly at the Regular Board meeting the second Tuesday of each month.

**Implementation Date:** -These actions were developed and implemented during the audit process and we continue to refine them.

**Person Responsible for Implementation:** Supervisor and Clerk to the Supervisor

- 3. Audit Recommendation:** The Supervisor should provide an annual accounting to the Board for moneys received and disbursed and provide his accounting records, receipts and cancelled checks for inspection by the Board.

**Implementation Plan of Action(s):** The Town will hire an accountant to conduct semi-annual review of the town's accounts. The accountant will provide an audit report for the town board to review and approve as the annual audit document.

**Implementation Date:** -These actions were developed and implemented during the audit process and we continue to refine them.

**Person Responsible for Implementation:** Supervisor and Clerk to the Supervisor.

- 4. Audit Recommendation:** The Board and Supervisor should ensure that the accounting records are complete, accurate, and maintained in a timely manner.

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**Implementation Plan of Action(s):** Hire book keeping consultant for training and support one day/week to assist with bank statement reconciling and reporting and corresponding journal entries are correct.

**Implementation Date:** -These actions were developed and implemented during the audit process and we continue to refine them.

**Person Responsible for Implementation:** Town board members, Supervisor, and Clerk to the Supervisor.

**5. Audit Recommendation:** The Board and Supervisor should ensure that financial transactions are recorded in the correct funds in the accounting records and unnecessary funds are not maintained.

**Implementation Plan of Action(s):** We have already eliminated some funds and we are moving some into the general fund. Funds that remain will have proper resolutions establishing their use.

**Implementation Date:** These actions were developed and implemented during the audit process and we continue to refine them.

**Person Responsible for Implementation:** Town Board and Supervisor.

**6. Audit Recommendation:** The Board and Supervisor should ensure that the accounting records are adjusted to properly reflect correct account balances.

**Implementation Plan of Action(s):** Board members will be provided monthly operating statements to review and resolutions to transfer or amend the budget to reflect correct costs will be presented.

**Implementation Date:** These actions were developed and implemented during the audit process and we continue to refine them

**Person Responsible for Implementation:** Town Board and Supervisor.

**7. Audit Recommendation:** The Board and Supervisor should ensure that Journal entries are properly recorded, posted in a timely manner, and independently reviewed and approved.

**Implementation Plan of Action(s):**

- The Supervisor reviews and signs all payroll and leave time documents and signs or initials as appropriate.
- The Clerk to the Supervisor attaches supporting documentation to each Journal Entry and the Supervisor reviews and initials them.
- Town Board members can review journal entries as part of monthly review of activity.

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**Implementation Date:** These actions were developed and implemented during the audit process and we continue to refine them.

**Person Responsible for Implementation:** Town Board and Supervisor.

**8. Audit Recommendation:** The Board and Supervisor should ensure that complete and accurate bank reconciliations are prepared monthly and, along with the bank statements, are independently reviewed and approved.

**Implementation Plan of Action(s):** Hire book keeping consultant for training and support one day/week to assist with bank statement reconciling and reporting and corresponding journal entries are correct.

**Implementation Date:** These actions were developed and implemented during the audit process and we continue to refine them.

**Person Responsible for Implementation:** Town Board and Supervisor.

**9. Audit Recommendation:** The Board and Supervisor should ensure that the financial information presented in the AFR is accurate and supported by the accounting records.

**Implementation Plan of Action(s):** The town board will hire an independent accountant to prepare the 2024 AFR for the board.

**Implementation Date:** Planning is underway for this and the 2024 annual audit will be prepared with the independent accountant.

**Person Responsible for Implementation:** Town Board.

**10. Audit Recommendation:** The Board should ensure there is an annual audit of the Supervisor's records and reports or contract with an independent public accountant to conduct the audit.

**Implementation Plan of Action(s):** The town board will hire an independent accountant to prepare an audit for the board.

**Implementation Date:** Planning is underway for this and the 2024 annual audit will be prepared with the independent accountant.

**Person Responsible for Implementation:** Town Board.

This Corrective Action Plan was approved by the Town Board on May 14, 2024.

Signed: \_\_\_\_\_  
Joe Pete Wilson, Supervisor

Date: 5/16/24

## Appendix B: OSC Comments on the Town's Response

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### Note 1

The audit objective was to determine whether the Supervisor maintained complete, accurate and timely accounting records and reports. The audit objective was not to determine whether all money was accounted for, spent with proper approvals or disbursed appropriately. As a result, officials cannot use the audit's results to draw such conclusions.

### Note 2

The Supervisor should prepare and provide the Board with timely, complete, accurate and reliable monthly financial reports that include all money received and disbursed, budget-to-actual comparisons and reconciled cash balances for each fund.

### Note 3

While the Town's 2022 AFR was accepted through OSC's AFR review process, we discussed that process with officials and that it does not include comparison to supporting records and would not identify the inaccuracies and lack of support noted during our audit.

## Appendix C: Audit Methodology and Standards

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

- We interviewed officials and reviewed various financial records and reports and Board minutes to gain an understating of the Town's procedures for maintaining accounting records, preparing bank reconciliations and reporting financial transactions, and to determine whether the Board audited, or obtained an audit of, the Supervisor's records and reports for fiscal year 2022.
- We reviewed the accounting records during our audit period to determine whether separate accounting records, including assets, liabilities, fund equity, revenues and expenditures, were maintained for each fund. We also determined whether separate funds that were maintained should have been accounted for in another fund.
- We used our professional judgment to select and review 29 asset and liability accounts recorded in the accounting records as of December 31, 2022 and 32 asset and liability accounts recorded in the accounting records as of December 31, 2023 to determine whether they were properly recorded, accurate and supported. We also compared these accounts to the corresponding balances reported in the 2022 AFR to determine whether they agreed. We selected accounts based on amounts and descriptions.
- We used our professional judgment to select a sample of 10 revenue accounts and 10 expenditure accounts recorded in the accounting records as of December 31, 2022 and December 31, 2023 to determine whether they were accurate, recorded in the proper fund and supported. We also compared these accounts to the corresponding balances reported in the 2022 AFR to determine whether they agreed.
- We used our professional judgment to select a sample of 20 journal entries that were recorded for financial transactions during our audit period to determine whether they were supported, for appropriate purposes, properly recorded, posted in a timely manner, and independently reviewed and approved. Our sample included journal entries with transaction dates throughout our audit period.
- We used our professional judgment to select eight months during the audit period (February 2022, June 2022, September 2022, December 2022, March 2023, July 2023, October 2023 and December 2023) to determine whether monthly bank reconciliations were prepared, agreed with the general ledger



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cash balances and were independently reviewed. This review consisted of 16 bank accounts for February 2022, June 2022 and September 2022 and 17 bank accounts for December 2022, March 2023, July 2023, October 2023 and December 2023.

- We assessed the adequacy of the monthly financial reports the Supervisor provided to the Board during our audit period.

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

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

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and provided to 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 Town Clerk's office.



## Appendix D: Resources and Services

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### **Regional Office Directory**

[www.osc.ny.gov/files/local-government/pdf/regional-directory.pdf](http://www.osc.ny.gov/files/local-government/pdf/regional-directory.pdf)

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

[www.osc.ny.gov/local-government/publications](http://www.osc.ny.gov/local-government/publications)

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

[www.osc.ny.gov/local-government/fiscal-monitoring](http://www.osc.ny.gov/local-government/fiscal-monitoring)

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

[www.osc.ny.gov/local-government/publications](http://www.osc.ny.gov/local-government/publications)

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

[www.osc.ny.gov/local-government/resources/planning-resources](http://www.osc.ny.gov/local-government/resources/planning-resources)

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

[www.osc.ny.gov/files/local-government/publications/pdf/cyber-security-guide.pdf](http://www.osc.ny.gov/files/local-government/publications/pdf/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.ny.gov/local-government/required-reporting](http://www.osc.ny.gov/local-government/required-reporting)

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

[www.osc.ny.gov/local-government/publications](http://www.osc.ny.gov/local-government/publications)

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

[www.osc.ny.gov/local-government/academy](http://www.osc.ny.gov/local-government/academy)

## Contact

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<https://www.osc.ny.gov/local-government>

Local Government and School Accountability Help Line: (866) 321-8503

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