

Town of Caroline

Town Clerk and Credit Card Purchases

APRIL 2020



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

Contents

Report Highlights	1
Town Clerk	2
How Should the Clerk Account for Cash Receipts and Properly Remit Collections?	2
The Clerk Did Not Deposit or Remit Tax Payments in a Timely Manner.	2
The Clerk Failed to Identify Recordkeeping Errors	3
Clerk Fees Were Not Reported or Remitted in a Timely Manner	4
What Do We Recommend?	5
Credit Cards	6
How Should Officials Control Credit Card Purchases?	6
The Board Approved Inappropriate and Unsupported Purchases	6
What Do We Recommend?	8
Appendix A – Response From Town Officials	9
Appendix B – Audit Methodology and Standards	11
Appendix C – Resources and Services	14

Report Highlights

Town of Caroline

Audit Objective

Determine whether the Town Clerk (Clerk) recorded, deposited, remitted and reported collections in a timely and accurate manner.

Determine whether the Town credit cards were used for appropriate purposes.

Key Findings

The Clerk did not:

- Deposit or remit all tax collections to the Supervisor and County Treasurer (Treasurer) in a timely manner.
- Reconcile her bank account or identify errors such as duplicate tax payments received from taxpayers.
- Report or remit fees in a timely manner for 2018 and 2019.

The Board:

- Approved inappropriate or unsupported credit card charges totaling \$5,759.

Key Recommendations

- Remit all collections to the appropriate parties in a timely manner.
- Enforce the Town's credit card policy and establish a policy for meals.
- Require adequate supporting documentation, thoroughly audit credit card claims and pay charges timely to avoid late fees.

Background

The Town of Caroline (Town) is located in Tompkins County. The Town is governed by an elected Town Board (Board) composed of a Town Supervisor (Supervisor) and four Board members and is responsible for general oversight over all operations and finances.

The elected Clerk serves as the Clerk of the Board and collects fees for a variety of purposes, including marriage, dog and environmental licenses; birth and death certificates; and certified copies. The Clerk is also responsible for collecting and remitting real property taxes to the Supervisor and County Treasurer (Treasurer).

Quick Facts

Population	3,300
2018 Real Property Tax Warrant Amount	\$3.04 million
2019 Real Property Tax Warrant Amount	\$2.96 million
Town Clerk Fees Collected During Audit Period	\$21,533

Audit Period

January 1, 2018 – May 31, 2019

We extended our audit period forward to January 31, 2020 to analyze year-end tax collection activity.

Town Clerk

The Clerk had five assistants to facilitate her duties during 2018 and 2019 due to an extended, excused absence from her position beginning in March 2019. In the Clerk's absence, the deputies collected real property taxes and Clerk fees. In April 2019, one deputy became the Acting Clerk. However, she did not have complete access to the Clerk's bank accounts until June 2019.

How Should the Clerk Account for Cash Receipts and Properly Remit Collections?

The town clerk (clerk) must properly account for all transactions by promptly and accurately recording the amounts collected in a cash receipts journal, depositing receipts intact (in the same amount and form – cash or check – as received) and remitting money to the appropriate parties. Monthly bank reconciliations enable the clerk to verify the accuracy of financial records and ensure that assets are sufficient to meet liabilities.

New York State Town Law¹ (Town Law) requires the clerk to deposit all real property taxes collected within 24 hours of receipt and remit amounts collected, including interest and penalties, to the supervisor at least once per week. As a best practice, the clerk should also record the daily tax collection totals in a cashbook. Once the town's tax levy has been collected in full, tax collections must be remitted to the county treasurer no later than the 15th day of the ensuing month. All remaining money related to tax collections should be remitted to the appropriate parties at the end of collection period, with no remaining balance in the bank account.

Town Law² requires the clerk to deposit all fees collected within three business days after the total received exceeds \$250 and to remit such money to the supervisor and other agencies by the 15th day of the following month.

The Clerk Did Not Deposit or Remit Tax Payments in a Timely Manner

We examined tax collection batches for 2018 (40 batches) and 2019 (38 batches) and all tax remittances made by the Clerk or Acting Clerk. We found they did not deposit or remit tax collections to the Supervisor and County Treasurer (Treasurer) in a timely manner.

1 New York State Town Law (Town Law) Section 35

2 Town Law Section 30

Remittances – During the 2018 and 2019 tax collection cycles, neither the Clerk nor the Acting Clerk made weekly payments to the Supervisor or monthly payments to the Treasurer as required. For example, the Clerk did not make weekly payments to the Supervisor in the first, third or fourth weeks of January 2018 even though she collected taxes totaling \$607,821 during that time. In 2019, the Clerk did not remit any payments to the Supervisor until the second week of February, even though she collected over \$2.4 million in taxes in prior months.

Furthermore, none of the payments to the Supervisor for 2018 or 2019 included interest and penalties collected as required. Instead, the Clerk and Acting Clerk remitted interest and penalties to the Supervisor in a single payment at the end of the collection cycles. These payments were made seven months late each year in November 2018 and 2019, totaling \$3,180 and \$1,880, respectively.

Furthermore, neither the Clerk nor the Acting Clerk made monthly payments to the Treasurer after the Town's levy was satisfied for 2018 and 2019. For example, they did not remit the first payments to the Treasurer until March 2018 and April 2019, even though collections were sufficient to cover the Town's levy by the end of January each year. The Acting Clerk did not remit the final payment for 2019 collections until June 2019, more than two months after collections ended.

Deposits – We found that tax collections were deposited timely and intact during 2018. During 2019, tax collections were deposited intact, but many were not deposited within 24 hours as required. Instead, tax payments were deposited, on average, more than eight business days after collection.

These exceptions occurred because the Acting Clerk was unaware of the statutory requirements for remittances and deposits and the Clerk did not ensure the Acting Clerk remitted and deposited timely. Furthermore, the Clerk did not grant the Acting Clerk banking authority during her extended absence. Therefore, the Acting Clerk was unable to remit funds to the Supervisor and Treasurer.

Delays in remitting real property taxes to the Supervisor and Treasurer resulted in money not being available to fund Town and County operations. Additionally, when money collected is not remitted or deposited timely, the risk that it could be used for inappropriate purposes increases.

The Clerk Failed to Identify Recordkeeping Errors

We reviewed the Clerk's 2018 and 2019 tax collection bank statements and determined she had residual balances in the account at the end of both collection cycles. We attempted to reconcile the residual balance at July 31, 2019 and found an accumulation of errors as follows:

Figure 1: Tax Collector Bank Reconciliation

Ending Bank Balance: 7/31/19	\$2,735
Nonsufficient Funds Check in 2019^a	\$5,852
Overpayment to Supervisor	\$159
2018 Taxpayer Duplicate Payments	(\$1,082)
2019 Taxpayer Duplicate Payments	(\$5,784)
2019 Unremitted Interest and Penalties	(\$1,864)
Taxpayer Overpayments Owed Refund	(\$2)
Unidentified Balance	\$14

a As a result of our audit, the Supervisor contacted the taxpayer and received payment in full in October 2019.

These errors occurred because neither the Clerk nor Acting Clerk reconciled bank activity, nor did they record transactions timely. For example, Clerk's office employees collected tax receipts totaling \$1.4 million on January 31, 2019 but the Clerk did not, on average, record these receipts until 12 business days later. Because the Clerk and Acting Clerk did not post transactions timely or reconcile the bank account, they were unaware that refunds were due to taxpayers and one taxpayer's payment did not clear the bank. As a result of our audit, these duplicate payments were identified and all six taxpayers were repaid by January 2020. Furthermore, the Supervisor contacted the taxpayer and received payment in full for the nonsufficient funds check.

Because bank reconciliations were not prepared, unidentified funds remained on deposit and errors went undetected and uncorrected. Furthermore, accountability over cash receipts is enhanced when cash is recorded in the accounting records as soon as practicable from the date cash is received.

Clerk Fees Were Not Reported or Remitted in a Timely Manner

We reviewed all 100 Clerk fees³ collected for January 2018 and 2019 totaling \$2,511 to determine whether they were recorded accurately and deposited timely and intact. We also reviewed collections for all 17 months in our audit period totaling \$21,533 to determine whether all collections were reported and remitted to the Supervisor and other NYS agencies. While receipts were recorded accurately and deposited timely and intact, they were not properly reported or remitted to the Supervisor or other NYS agencies. Furthermore, neither the Clerk nor the Acting Clerk reconciled the bank account after December 2018.

3 The Clerk collects fees for birth and death certificates, marriage and dog licenses, NYS Department of Environmental Conservation licenses, planning and zoning, building inspections and code enforcement.

We found eight months, starting in October 2018, where the Clerk failed to report to the Board or remit fees totaling \$9,731 to the appropriate parties. As a result, the Clerk’s bank account had an unidentified residual balance of \$9,706. We were able to materially reconcile the balance by reviewing fee types recorded in the Clerk’s software system, after verifying the system’s accuracy and completeness.

Figure 2: May 2019 Bank Reconciliation

Ending Bank Balance	\$9,706
Less Outstanding Liabilities:	
Owed to Town	(\$9,458)
Owed to NYS agencies	(\$273)
Remaining Bank Balance	(\$25)

Because the Clerk did not remit collections in a timely manner, money was not available to fund Town operations. In addition, there is an increased risk that collections could be used for inappropriate purposes without detection.

What Do We Recommend?

The Clerk should:

1. Remit all collections to the appropriate parties in a timely manner.
2. Deposit all collections in a timely manner.
3. Ensure bank reconciliations are prepared monthly for each account.

Credit Cards

How Should Officials Control Credit Card Purchases?

The board is responsible for overseeing financial activities and safeguarding resources. To fulfill this duty, the board should provide appropriate oversight and monitoring, which includes establishing policies and procedures to help ensure that credit card transactions are authorized, actual and necessary expenditures. Claims or vouchers that support credit card purchases should include invoices or receipts with enough detail to determine what was purchased and the price charged. In addition, town officials should provide adequate oversight, such as conducting a deliberate audit of claims, to ensure that all claim reimbursement documentation requirements are met.

To properly audit credit card purchases, the board should review credit card statements and compare them with itemized receipts and invoices in a timely manner to avoid unnecessary costs such as interest charges or late fees.

The Board Approved Inappropriate and Unsupported Purchases

We tested all 16 credit card⁴ vouchers totaling \$11,434 and all 34 store card vouchers totaling \$6,922 made during our audit period to determine whether purchases were appropriate and adequately supported. We found inappropriate and unsupported charges, as follows:

Inappropriate Charges – We found several inappropriate charges approved by the Board which consisted of:

- Two food purchases on the Supervisor’s credit card totaling \$295 for a Highway Department training meeting held at the Town.
- One \$91 charge on the Clerk’s card for dinner for the Clerk and two Deputy Clerks while attending an annual conference, which included alcohol purchases of \$32 and tax of \$6.⁵ While it is appropriate to purchase meals at a conference, the amount should not include alcoholic beverages.
- One \$22 purchase on the Clerk’s card for dinner for a Deputy Clerk who worked late.
- Seven late fees and interest charges totaling \$125. Officials stated these fees were incurred because they delayed payment to discuss options for questionable or unsupported charges.

4 We reviewed the claims packets that included the monthly credit card statement and supporting documentation. The Town has one credit card account with two unique cards and account numbers for the Clerk and Supervisor. The Town also has three purchase card accounts not assigned to an individual.

5 The Federal meal reimbursement rate for the County during this period was \$28 for dinner.

We also found that the Clerk charged \$311, including \$38 in taxes, for a 14-day car rental. The Clerk submitted documentation indicating she needed the car to take tax payments to the bank, including over \$10,000 in cash. However, we reviewed the tax collections and Clerk fees deposited for this time period and found the Clerk used the car on three separate days to deposit Town funds, which included only \$2,414 in cash. Therefore, we question the need for 14 days of rental time. The Clerk told us she rented the car because her car was being repaired and the Board did not provide her with a courier for tax payments as they had in 2017.

Unsupported Purchases – We found 24 Board-approved purchases totaling \$4,914 did not have sufficient supporting documentation, such as receipts or invoices, included with the claims packets. We determined that the majority of these purchases were likely for proper Town purposes. These purchases included fax machine services, parking charges and purchases for the Town Historian. However, we were unable to determine whether three purchases on the Clerk’s card totaling \$191 were proper. Two of these items were returned to the vendor and refunded, but the Town incurred a return shipping charge of \$7.95. The Supervisor contacted both vendors to determine what items were purchased, but the vendors would not provide any additional information.

We also selected 18 purchases totaling \$5,957 to determine if the items purchased were on Town premises. We located the majority of the items. However, we could not locate one office chair purchased on the Clerk’s credit card and two voice recorders purchased by the Clerk on one store card totaling \$171. The Clerk asserted the office chair was returned by the Supervisor and stated the recorders were in the records room. However, we determined the Supervisor returned chairs related to a separate purchase from a different vendor and we could not locate the recorders. The Supervisor stated he has never seen these three assets.

These exceptions occurred partly because the Board had not yet established an effective credit card policy⁶ and lacked adequate procedures to ensure credit card claims were properly supported and for appropriate purposes. Furthermore, officials did not verify all assets were received by the Town, nor did the employee handbook provide adequate guidance on meal allowances or reimbursements. We provided officials with travel expense and credit card guidance available in our publications titled *Travel and Conference Expense Management*⁷ and *Cost-Saving Ideas: Credit Card Accountability*.⁸

6 The Town established a credit card policy in March 2019.

7 For guidance, see https://www.osc.state.ny.us/localgov/pubs/lmgm/travel_expense.pdf

8 For guidance, see <https://osc.state.ny.us/localgov/costsavings/creditcard.htm>

Because the Board approved payments for credit card claims without adequate supporting documentation, it appears to have paid claims that were excessive or not for appropriate purposes. Because credit claims were not paid timely, the Town incurred unnecessary costs.

What Do We Recommend?

The Board should:

4. Enforce the credit card policy, which details authorized use, the approval process, documentation requirements, receipt verification and relevant reimbursement processes.
5. Establish guidance on meals allowances and reimbursements.
6. Require adequate supporting documentation for credit card purchases.
7. Thoroughly audit credit card claims, ensuring that documentation to support credit card purchases is attached before approving claims for payment, and ensure credit card statements are reconciled to itemized supporting documentation.
8. Ensure that credit card statements are paid in full and in a timely manner to avoid unnecessary late fees and interest charges.

Appendix A: Response From Town Officials



2670 Slaterville Road ■ P.O. Box 136
Slaterville Springs, NY 14881

25 March 2020

Unit Name: Town of Caroline
Audit Report Title: Town Clerk and Credit Card Purchases
Audit Report Number: 2019M-247

To Whom It May Concern:

We agree with the audit findings. We appreciate the assistance of our auditors in re-searching the Clerk's tax collections and records and, in particular, identifying overpayments by six taxpayers and a defaulted payment (bounced check) by another. Those errors were rectified and the 2020 Caroline Town Clerk's tax collection account is now reconciled. Our response and Corrective Action Plan follows for each of the eight numbered audit recommendations.

1. Remit all collections to the appropriate parties in a timely manner.

The newly elected Clerk is aware of the requirements of NYS Law for transfer of moneys collected to the Supervisor and County Treasurer. The Clerk will ensure that tax collections are transferred to the Supervisor each week until the Town's tax levy is satisfied; thereafter, tax collections, including penalties and interest, will be transferred to the County Treasurer by the 15th of each ensuing month. Monthly fees collected by the Clerk will be transferred to the Supervisor and appropriate state agencies by the 15th of the ensuing month.

2. Deposit all collections in a timely manner.

The Clerk will ensure that tax payments are deposited daily and that fee collections are deposited within three days of accumulating to \$250.

3. Ensure bank reconciliations are prepared monthly for each account.

The Clerk's Monthly Report will include a reconciliation of each of the Clerk's bank accounts.

4. Enforce the credit card policy, which details authorized use, the approval process, documentation requirements, receipt verification and relevant reimbursement processes.

To remedy confusion in how to handle problematic charges that caused delay in payments, the Town adopted a Credit Card Use Policy on 5/15/19 that stipulates, among other things, that purchases of capital assets must be pre-approved by the Town Board and that inappropriate purchases shall be rectified by the staff member making said purchase. At the recommendation of the auditors, we will establish a policy of having each credit card holder sign a statement acknowledging their responsibilities under the Town's Credit Card Use Policy. We will rigorously follow the Town's process for monthly audit of all vouchers by the Town Board, including credit card expenditures, to ensure that each claim is backed with an invoice or receipt for allowable Town expenses.

5. Establish guidance on meals allowances and reimbursements.

On 9/11/19, we revised our Town Employee Handbook to clarify that meals, lodging, and incidental expenses incurred while carrying out Town business are the only allowable Town charges, and that they will be reimbursed at the per diem rate established by the General Services Administration for that locality.

6. Require adequate supporting documentation for credit card purchases.

As for all other submitted claims, we will ensure that each credit card charge is backed up with a receipt that will allow the board to verify that the charge is permissible as a Town expense and that the product or service has been received.

7. Thoroughly audit credit card claims, ensuring that documentation to support credit card purchases is attached before approving claims for payment, and ensure credit card statements are reconciled to itemized supporting documentation.

We will include documentation for monthly payments, like website and software fees, and we will ensure that all purchases are properly supported by invoices or receipts at the time of audit of vouchers.

8. Ensure that credit card statements are paid in full and in a timely manner to avoid unnecessary late fees and interest charges.

The adopted Credit Card Policy properly clarifies responsibilities of card holders so that the Town Board can approve timely payments and, if deemed necessary, seek additional information on questionable charges without concern that the Town might incur inappropriate expenses.

This audit response and Corrective Action Plan has been reviewed and approved by the Caroline Town Board.

Sincerely,

Mark Witmer
Supervisor

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 and other Town officials to gain an understanding of internal controls over collecting, recording, depositing, remitting and reconciling money collected by the Clerk, and to determine whether policies and procedures were in place for Clerk operations, including the annual audit requirement by the Board.
- We reviewed Board minutes and monthly and annual reports provided to Board members to determine the extent of financial information received by the Board.
- We compared bank statement activity and check images to transactions in the financial software to determine whether the Clerk remitted all real property tax collections to the Supervisor and Treasurer in a timely manner for the 2018 and 2019 tax collection periods.
- We reviewed the Town's 2018 and 2019 annual real property tax collection settlement with the County. We compared amounts levied from the collector's warrant and compared this to collections made by the Town, remittances to the Supervisor, unpaid balances turned over to the County for collection and to the final settlement payment made to the Treasurer to ensure the Clerk closed out the tax collection process each year in a timely and accurate manner.
- We reconciled the tax collection activity for 2018 and 2019 from the tax collection software to the bank account to ensure all activity recorded reflected within the tax collector's bank account.
- We scheduled out all tax collection batches for the 2018 (40 batches totaling \$2.77 million) and 2019 (38 batches totaling \$2.66 million) collection periods to determine whether amounts collected were deposited for each batch timely and intact and were posted timely in the tax collection software.
- We judgmentally selected 20 tax payments totaling \$27,931 in 2018 and 20 payments in 2019 totaling \$21,005, collected between February 1 and April 2, to determine whether interest, penalties and fees were appropriately charged and deposited.
- We reviewed all 10 non-cash credit adjustments in 2018 and all 18 non-cash credit adjustments in 2019 to determine whether the adjustments were adequately supported.

-
- We reviewed 19 properties in 2018 and 20 properties in 2019 of select Town employees and/or their relatives for accuracy of billings and to determine whether the tax payments were deposited or relieved at the proper amounts.
 - We compared the relevy lists for the 2018 and 2019 tax collection periods submitted to the Treasurer with the unpaid account listing in the tax collection software to determine whether the Clerk accurately closed out tax collections.
 - We reviewed payments the Clerk made to the Supervisor and County and State agencies to determine whether Clerk's fees were remitted to the appropriate parties in a timely manner.
 - We reviewed the number of instances where deposits were made during the car rental period to ensure the rented car was used for Town purposes by reviewing bank statements for the Clerk and Tax Collector bank accounts for deposits made during this timeframe.
 - We reviewed all 17 months of the Clerk's reports to verify whether or not they were received by the Supervisor, as evidenced by the Supervisor's signature.
 - We reviewed and verified the accuracy of the January 2018 bank reconciliation of the Clerk's account. We compared our analysis of collections of Clerk's fees to reconcile the May 2019 bank balance.
 - We reviewed all check images and bank statements for the Clerk's bank account for 2018 and 2019 to ensure there were no cash withdrawals, transfers out, checks to cash or checks written to the Clerk or any Deputy Clerk.
 - We performed a check accountability by comparing the last check number cleared in 2017 to the next check available in the Clerk's check book. We also ensured all check books were accounted for, including voided checks.
 - We judgmentally selected January 2018 because it is the first month of our scope and January 2019 because this month was completed prior to any contact with OSC by Town officials to determine whether Clerk's fees collected were deposited, recorded and reported in a timely and accurate manner.
 - We interviewed officials and employees to gain an understanding of the Town's credit card purchasing and claims auditing processes.
 - We reviewed policies and procedures relevant to credit card purchasing and claims auditing.

-
- We reviewed 100 percent of the credit and store card claims for the period January 1, 2018 through May 31, 2019 to determine whether claims were adequately supported and/or justified, properly approved and accurately paid on time.
 - We selected all non-consumable assets valued at \$99 or more for a single item and verified they exist on Town property and were in good working order. We also judgmentally selected any office equipment purchases to ensure they were on Town premises.

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
Division of Local Government and School Accountability
110 State Street, 12th Floor, Albany, New York 12236

Tel: (518) 474-4037 • Fax: (518) 486-6479 • Email: localgov@osc.ny.gov

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

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

BINGHAMTON REGIONAL OFFICE – Ann C. Singer, Chief Examiner

State Office Building, Suite 1702 • 44 Hawley Street • Binghamton, New York 13901-4417

Tel (607) 721-8306 • Fax (607) 721-8313 • Email: Muni-Binghamton@osc.ny.gov

Serving: Broome, Chenango, Cortland, Delaware, Otsego, Schoharie, Sullivan, Tioga, Tompkins counties



Like us on Facebook at facebook.com/nyscomptroller

Follow us on Twitter [@nyscomptroller](https://twitter.com/nyscomptroller)