

ULSTER COUNTY EXECUTIVE

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November 14, 2024

Nelson R. Sheingold, Esq.
Counsel to the Comptroller
Office of State Comptroller Thomas P. DiNapoli
110 State Street
Albany, NY 12236

Dear Mr. Sheingold,

I would like to thank New York State Comptroller Thomas DiNapoli and your team for your comprehensive investigation of County finances during the tenure of former Ulster County Finance Commissioner Burt Gulnick. I requested this investigation in March 2023, when I learned that Mr. Gulnick had been accused of stealing funds from the non-profit Hurley Recreation Association, where he volunteered as Treasurer. Mr. Gulnick was later convicted of stealing not only from the Hurley Recreation Association but also from the campaign account of former County Executive Mike Hein where he also served as Treasurer, lending even more weight to the importance of a probe by your office into his role as County Finance Commissioner. We are greatly relieved that the investigative team at the Office of State Comptroller (OSC), after conducting an exhaustive 19-month investigation, found no evidence of fraud or wrong-doing in connection with County finances.

On behalf of Ulster County, I would like to express my appreciation for the thoroughness and professionalism of the OSC effort. Your team reviewed and analyzed thousands of records, undertook forensic analyses of the County's timekeeping, payroll, and other financial systems, conducted dozens of interviews with current and former County employees, and coordinated with investigations by the Ulster County District Attorney and New York State Police. Your office thoroughly examined all concerns about the possibility of fraud identified by the Ulster County Comptroller, our office, and others. The comprehensiveness of your investigation gives us great confidence in its findings.

As part of my original request, I asked that your office identify any areas of concern in County financial operations that could be improved. OSC has identified some potential weaknesses in internal controls and has provided recommendations to improve financial processes and procedures. We agree with your findings and recommendations.

Recommendation 1: We have notified all supervisory employees that they must enter a justification in the "notes" field for all manual time punches. We are also working with Ulster County Information Services to implement software updates to our timekeeping system so that the

“justification” field must be filled out when supervisory adjustments are made to employee timesheets.

Recommendation 2: The Personnel Director, with input from the County Comptroller, will issue guidance to clarify payout calculation procedures and ensure a uniform application of those procedures across all County departments.

Recommendation 3: Commissioner of Finance Roseann Daw will develop written, standardized policies and procedures for the administration of estates.

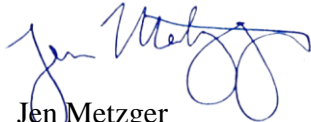
Recommendation 4: We will ensure that all estates files contain sufficient supporting documentation and that all commission revenues are properly reflected in the County’s financial system.

Recommendation 5: We will review our policies and procedures for collection of parking fees at the County Office Building at 244 Fair Street in Kingston.

Recommendation 6: We will ensure segregation of duties for all points of cash collection and reporting with regard to parking lot fees and real property installment payments.

As County Executive, I am committed to the highest standard of fiscal integrity and accountability in County government and want to thank you for dedicating OSC’s expertise and resources to this requested investigation and audit. Please let me know if you have any questions about the responses, above, to your findings and recommendations.

Sincerely,



Jen Metzger
Ulster County Executive