



# Village of Wappingers Falls

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## Board Oversight

**2023M-70 | December 2023**

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# Report Highlights

## Village of Wappingers Falls

### Audit Objective

Determine whether the Village of Wappingers Falls (Village) Board of Trustees (Board) provided adequate oversight over financial operations and capital projects.

### Key Findings

The Board did not provide adequate oversight over financial operations and capital projects. As a result, the Board did not have sufficient information to oversee financial operations and capital projects. The Board was unaware of the Village's financial position and that financial records were disorderly and incomplete. The Board did not:

- Ensure it received adequate monthly financial reports or review bank reconciliations.
- Ensure bond anticipation note (BAN) proceeds were properly used.
- Ensure the Village's Annual Financial Report (AFR) was properly filed, as required.
- Annually audit the Treasurer's records, as required.
- Adopt a multiyear capital plan.
- Maintain capital project records, including written contractual agreements.
- Develop mitigating controls for the lack of segregation of financial duties.

### Key Recommendations

- Adopt policies and procedures to establish mitigating controls for the lack of segregation of financial duties, including reviewing bank statements, bank reconciliations and online transfers.
- Ensure that the AFR is submitted timely and accurately to the Office of the State Comptroller (OSC).
- Ensure the Treasurer's records, including capital project records, are complete and accurate and audited annually.

Village officials generally agreed with our recommendations and indicated they plan to initiate corrective action.

### Background

The Village of Wappingers Falls (Village) is located in the Towns of Wappinger and Poughkeepsie in Dutchess County. The Village provides various services to its residents, including street maintenance, snow removal, street lighting and general government support. These services are financed primarily with real property taxes.

The Village is governed by an elected Board comprised of the Mayor and six trustees. The Board is responsible for the overall management and oversight of Village operations. The Mayor is the chief executive officer.

The Board-appointed Treasurer is the chief fiscal officer and responsible for the collection, disbursement and custody of the Village moneys, and the maintenance of accounting records.

#### Quick Facts

Total Population	6,103
2020-21 Budgeted Appropriations	\$5,002,919
2021-22 Budgeted Appropriations	\$5,119,519

### Audit Period

June 1, 2020 – September 7, 2021. We extended our audit period back to June 1, 2015 to review capital projects and May 31, 2017 for AFR filing.

# Board Oversight

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## How Should a Board Provide Oversight of Village Financial Operations?

A board is responsible for overseeing a village's financial operations and safeguarding its resources. To monitor financial operations, it is essential that a board receives regular financial reports from the treasurer. Financial reports should include reconciled cash balances for each fund and comparisons of actual revenues and expenditures to amounts estimated in the annual budget (budget status reports). Providing budget status reports to a board allows the board to make timely and proactive budgetary amendments to prevent the occurrence of unfavorable variances. Further, additional reports could include capital project-based financial statements providing selected details of each project, such as a project's cost-to-date compared to its budget or authorization.

A board should ensure village officials comply with New York State Local Finance Law that requires the proceeds of bonds and BANs to be used solely for the object or purpose for which the debt was issued. When a project is complete, officials must ensure any residual bond or BAN proceeds are applied to the payment of the debt service on that debt.

A board should ensure there is an adequate segregation of duties so that one individual does not control all phases of financial transactions. Specifically, one individual should not have the ability to authorize, execute and record a transaction, control the entire cash collection and disbursement processes and execute wire transfers.

When it is not practical or cost effective to segregate financial duties, a board must ensure compensating controls are in place. Compensating controls include establishing oversight procedures designed to reduce the risk of errors or irregularities occurring and remaining undetected. These controls include routinely reviewing work performed by individuals who maintain custody of assets and who approve or record transactions affecting those assets.

Proper segregation of duties is important in almost any business function but is especially critical for online banking. Without proper segregation of duties, there is an increased risk that one person would be able to commit a wrongdoing and conceal it. At least two individuals should be involved in each online transaction. The authorization and transmitting functions should be segregated and, if possible, the recording function should also be delegated to someone who does not have either approval or transmitting duties.

Reconciling bank account balances with the accounting records is essential to allow village officials to determine whether financial transactions are accurately recorded in a timely manner. Monthly bank reconciliations provide a way for officials to identify, correct and document differences between a village's records and bank transactions. In addition, someone independent of recording collections,

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disbursements and journal entries should perform or, at a minimum, review bank reconciliations.

The treasurer is required to file an annual report of the village's financial position and results of operations, known as the AFR, with OSC within 90 days after the close of the fiscal year. As part of its oversight of financial operations, the board should ensure the treasurer fulfills the report filings requirement.

A board is required to annually audit, or cause to be audited, the books, records and documents of certain municipal officers and employees, such as a treasurer, who are responsible for receiving and disbursing village money. The audit of these records should be thorough and sufficiently detailed and is a fundamental step in the oversight process, especially when staffing levels prevent proper segregation of financial duties. It can help a board become more involved in the village's finances to help ensure that sufficient oversight is being maintained over village operations.

### **The Board Should Improve Oversight of Village Operations**

The Board did not provide proper oversight over Village operations. For example, the Board did not receive adequate financial reports from the Treasurer to fulfill its responsibility of monitoring financial operations; segregate the Treasurer's duties or ensure sufficient compensating controls were in place to oversee the work; provide oversight or approval for online bank transfers; review bank reconciliations; ensure the Village's AFR was filed timely and accurately; or audit the records of the Treasurer.

The Treasurer performed all functions of the financial and recordkeeping duties, such as recording transactions, preparing and signing checks for claim payments, executing bank transfers, collecting and depositing cash, and reconciling bank accounts. The Treasurer performed these duties without any review. There were no mitigating controls for the lack of segregation of the Treasurer's duties because the Board did not develop policies and procedures over financial operations. As a result, the Treasurer's duties were not performed effectively.

### **The Board Did Not Receive Adequate Monthly Financial Reports**

The Treasurer provided monthly financial reports to the finance committee, which consisted of three Board members, that only included a budget-to-actual status report for the general fund. The committee did not receive any reports for the Village's other funds, such as the water, sewer, garbage and capital project funds. In addition, the Treasurer did not provide the Board with cash balance reports for each fund or financial status reports for all capital projects which, in addition to revenue and expenditure activity, would include the percentage of budgeted appropriations expended and any changes in the projected costs.

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A Board trustee said that the Board used to receive multiple reports when she was previously on the Board in 2017, but when she returned to the Board in 2020, these reports were no longer provided. Another Board trustee and the Mayor said that they requested additional reports from the Treasurer, such as reports on the water fund for the water board meetings, but they were not regularly provided to the Board by the Treasurer. This led to the water board having to table items since they lacked sufficient financial information to make decisions.

Without adequate monthly financial reports, the Board did not have sufficient information to exercise adequate oversight of the Village's financial operations. As a result, the Board was not aware of the financial status of capital projects, including significant cost over-runs, or how much money the Village had available to maintain funding for projects and critical services to the taxpayers.

### **The Board Did Not Provide Oversight or Approval for Online Bank Transfers**

The Treasurer processed a significant number of online banking transfers during the audit period. The Village had 26 bank accounts, two of which were pass-through transfer accounts<sup>1</sup> (a utility clearing bank account and a wire transfer bank account). The utility clearing bank account was where the majority of the online transfers occurred. We reviewed online bank transfers made in June 2020 and July 2021 and determined that the Treasurer made 248 transfers totaling \$4,762,948<sup>2</sup> without oversight or approval. Additionally, 24 of these bank transfers were over \$50,000 each, including one transfer totaling \$647,302. Although the 248 transfers were made between valid Village bank accounts, the Treasurer was unable to provide documentation to explain the purposes of 11 transfers we reviewed totaling over \$1.3 million.

Furthermore, the Treasurer said that the utility clearing bank account was created for the deposit and transfer of all utility payments received from residents and commercial customers for Village utility services (i.e., water, sewer and sanitation). When residents paid their bill, the payment would be deposited into the utility clearing bank account and should have been split and transferred to each respective fund (water, sewer and sanitation). The utility clearing bank account was not cleared out each month and, at times, would carry significantly high balances. During our audit period, this bank account averaged an ending monthly balance of approximately \$300,000 and in one month, the balance exceeded \$650,000.

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1 Pass-through accounts are meant to be used as clearing accounts and therefore should never carry balances from month to month.

2 Some transfers included in this total were for the same amount of money moved between multiple Village bank accounts.

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Two transfers totaling \$333,471 made from the utility clearing bank account did not get transferred to one of the three funds' utility bank accounts. Instead, the money was transferred to the general checking and general savings bank accounts with no supporting documentation explaining why the transfers were made to non-utility bank accounts.

The wire transfer bank account was used for payments to bank accounts for non-Village accounts, such as the Depository Trust Company for Village bond payments. The wire transfers from this bank account were also not cleared out each month and averaged a monthly ending balance of approximately \$120,000 and there was one month where the balance was over \$368,000.

The Board did not develop an online banking policy or procedures to properly monitor and control online banking transactions and approve online bank transfers, and was not aware of the number of Village bank accounts.

Without authorization or adequate oversight, poor controls over online banking transfers increased the risk that funds could be misappropriated, go unnoticed or not be utilized for their designated purpose. As a result of the lack of oversight, the Treasurer was able to execute transfers to internal Village bank accounts without the Board's knowledge or approval.

### **The Board Did Not Review Bank Reconciliations**

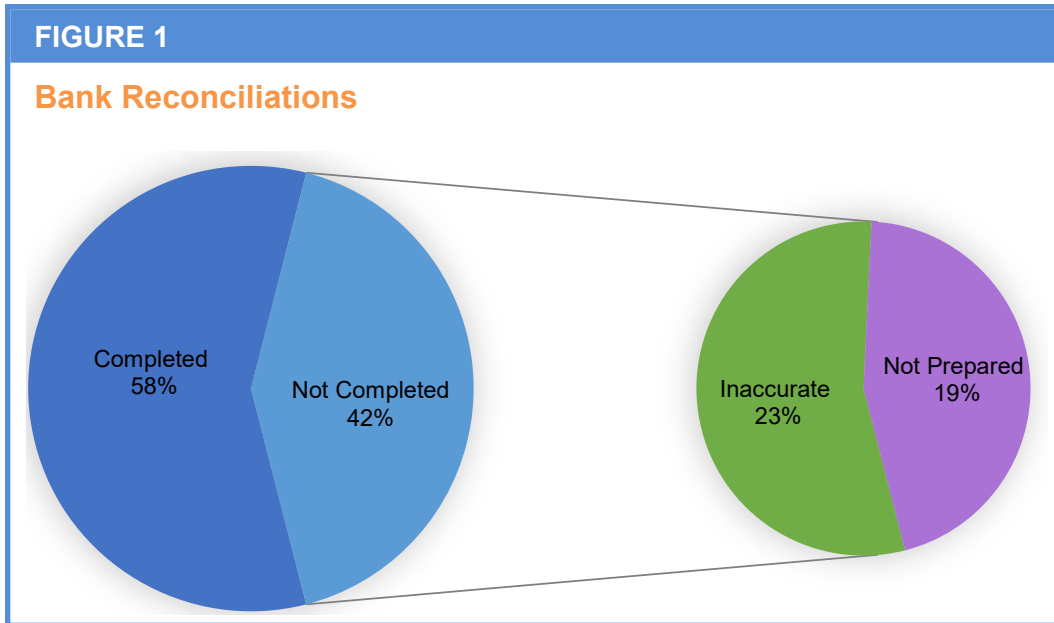
The Villages 26 bank accounts should have been reconciled to the accounting records each month. The Board did not ensure that the Treasurer prepared and retained accurate bank reconciliations for these bank accounts.

The Treasurer said bank reconciliations were not all up-to-date. For example,

- The water and sewer bank accounts were last completed in 2011,
- The garbage district bank account was last completed in 2015 and
- The utility clearing bank account was last completed in 2019.

We reviewed all 26 bank accounts as of May 31, 2021, to determine whether reconciliations were completed and agreed with the general ledger at the end of the Village's fiscal year. We found that bank reconciliations were accurately completed for 15 (58 percent) of the 26 bank accounts and the other 11 bank account reconciliations were either inaccurate or not prepared (Figure 1). Five bank accounts (19 percent) did not have reconciliations completed for the audit period and six bank account reconciliations (23 percent) were inaccurate due to unexplained variances between the net bank balance and general ledger balance. For example, as of May 31, 2021, the general checking bank account reconciliation had a difference of almost \$194,000. There were also six bank

accounts with inaccurate bank reconciliations which had a total of over \$1 million in variances between the net bank balances to the general ledger balances.



We also reviewed three months of bank reconciliations (June 2020, May 2021 and September 2021) for the 21 reconciled bank accounts to determine whether items listed as outstanding (e.g., checks written years before and deposits in transit) cleared the bank or were written off if they were outstanding for a significant amount of time. We found that the general checking bank account reconciliations for the months reviewed had outstanding checks that did not clear the bank or were not written off. For example, the September 2021 bank reconciliation for the general checking account listed 29 outstanding checks totaling \$9,388. We determined that 24 of these outstanding checks totaling \$8,431 were issued between 2016 and 2018 and did not clear bank and were not written off.

Furthermore, the Village had multiple due to/due from transactions listed as reconciling items on the bank reconciliations for 12 bank accounts. These amounts were listed each month and could not be reconciled because the amounts were not repaid to the original fund. For example, the Village had a due to transaction for a BAN related to the renovation of a dam totaling \$350,000 listed on the May 2021 wire transfer bank account reconciliation. We determined that the \$350,000 for this BAN was deposited into the wire transfer bank account in December 2019 and was not transferred to the capital projects bank account to use for the dam project. The Treasurer said that no work had been done on the



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dam and the money in the wire transfer bank account was used for other Village expenses. The Treasurer said that approximately \$250,000 was used to make two payments to the New York State and Local Retirement System (NYSLRS) and the Village did not have the funds to repay the \$250,000. However, BANs may only be used for the object or purpose for which the debt was issued and may not be used for other Village purposes.

The Mayor said the BAN proceeds were used to pay NYSLRS because the Village was running out of money and acknowledged that the money should have been returned. We confirmed that \$285,310 was paid to NYSLRS from the wire transfer bank account in January 2020. As of May 2021, the \$350,000 BAN transaction for the dam project was still listed on the wire transfer bank account reconciliation and the funds were not repaid.

The Treasurer said that bank reconciliations were not completed by the two previous Treasurers, and she began working on reconciling the bank accounts of previous years while continuing to perform her other duties after she was hired in February 2020. One Board trustee said the Village was in the process of possibly hiring an independent contractor to update the bank reconciliations, while another Board trustee said it was not necessary to spend the money to fix the bank reconciliations.

Without accurate and complete bank reconciliations, the Board was not aware of the significant unreconciled differences that were carried forward from month-to-month or the funds being left in the clearing accounts. Therefore, the Board did not know the true status of the Village's financial position.

### **The Board Did Not Ensure the Annual Financial Report Was Filed Timely or Accurately**

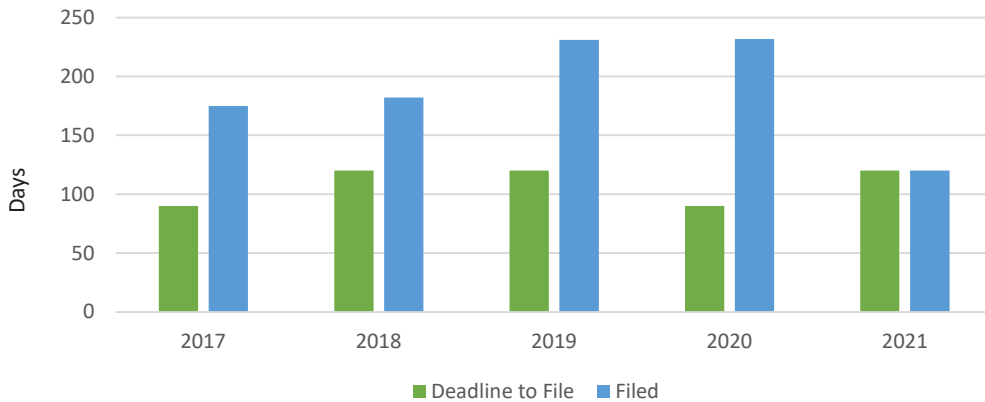
The Village filed its AFR late in four of the last five fiscal years reviewed. Although the Village was granted a 30-day extension for two of the four years, the AFR was still filed late (Figure 2). In addition to being filed late, Village officials did not file their AFR accurately during our audit scope period,<sup>3</sup> as we found variances between the AFR and the Village's financial records. For example, we found that the cash balances for the five funds in the Village's financial records were different from what was recorded on the AFR. Furthermore, the due to other funds balance exceeded the due from other funds balance by \$30,852 as of May 31, 2021.

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<sup>3</sup> We reviewed 2021 AFR that was filed during the audit scope.

**FIGURE 2**

**AFR Filed Past Deadline**



Because the AFR was not filed timely or accurately, the Board, taxpayers and other interested parties were not able to properly assess the Village’s financial operations and financial condition.

**The Board Did Not Conduct an Annual Audit of the Treasurer’s Records**

The Board has not performed an annual audit of the Treasurer’s records since 2012. The Mayor and Treasurer said that an accounting firm was hired to review the Village’s records for the 2018-19 fiscal year, but the firm was not able to complete the review because the bank reconciliations were incomplete. In addition, the Mayor and Treasurer said the accounting firm was also scheduled to review the Village’s records for 2020-21 fiscal year, but the Treasurer said the firm billed the Village for the work they were requested to complete and that they were not contracted to perform additional reviews or audits for the Village moving forward.

Five of the six board trustees were elected or appointed during our audit period. One board trustee stated he was not aware that the Treasurer’s records were not being audited, as the prior Mayor was a certified public accountant, and expressed that the finances were under control. He said that the current Board was not aware of the Village’s financial issues until after the prior Mayor left in December 2020.

Without sufficient Board oversight of the Treasurer’s financial duties and an annual audit of the Treasurer’s records, the Village had an increased risk that errors and/or irregularities could occur and remain uncorrected.

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## **How Should the Board Oversee Capital Projects?**

A board should provide oversight of capital projects by adopting multiyear plans, maintaining adequate records and ensuring written agreements with contractors and other vendors are in place for services being provided. This oversight includes ensuring that projects are properly managed, funding is authorized, and costs are kept within the approved budgets. A multiyear capital plan helps balance capital priorities with fiscal constraints and should establish parameters for how capital projects will be financed. This information helps policy makers assess expenditure commitments, revenue trends, financial risks and the affordability of capital investments.

To monitor capital projects, a board and officials should ensure the treasurer or other designated party maintains adequate records for each capital project, including budget-to-actual reports to track a project's complete financial history. Additionally, a separate capital projects fund should be established for each authorized project. Separate funds are needed because capital projects are budgeted on an individual project basis, and the legal and contractual requirements vary from one project or class of projects to another.

When a board and officials determine that outside services are needed to assist with capital projects, they must ensure that written agreements are in place specifying the roles and responsibilities of the service provider.

## **The Board Did Not Adopt a Multiyear Plan**

The Board did not adopt a multiyear capital plan to help Village officials plan and monitor capital projects. As a result, residents and other interested parties were not aware of the impact of the Board's financial decisions related to capital projects. In 2010, the Board initiated a draft Capital Infrastructure Plan and draft Comprehensive Plan that were periodically adjusted over the years. However, the two draft plans were not approved by the Board and presented to the public. Based on our review of both draft plans, they were not adequate substitutes for a multiyear capital plan because they did not establish parameters to assist Village officials with assessing expenditure commitments, financial risks and the affordability of capital investments. Instead, the plans summarized the Village's vision statement, demographics, accomplishments, capital plans and community goals.

Without a multiyear capital plan, the Board and officials did not establish priorities and determine the necessary funding for multiple capital projects. In addition, without approving detailed capital plans and making them available to the public, the Board was not transparent with taxpayers and other interested parties.

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## **The Board Did Not Have Adequate Capital Project Records or Written Agreements**

The Board and officials initiated multiple capital projects, but there were inadequate records to monitor activity on a regular basis. We requested a complete list of active capital projects, grants, financing sources and written agreements, and Board trustees, officials and employees were not able to provide the requested documentation. While there were separate codes for each capital project in the Village's financial software, we found that officials did not maintain a complete financial history for making vital financial decisions. For example, officials did not record each project's approved budget or track budget modifications to have an accurate understanding of the financial position of each capital project and prevent overspending. Our review of Board resolutions indicated the initial cost of each project with bonding. However, the financial software did not have entries indicating the anticipated costs for each project or whether there were encumbrances to prevent the over-appropriation of costs.

Due to the lack of adequate records, we interviewed Board trustees and officials to gain an understanding of their roles and responsibilities for monitoring capital projects. Trustees and officials stated that the Village contracted with an engineering firm that handled the capital projects. We requested the written agreements between the Village and the engineering firm, but officials could not provide any agreements. We reviewed Board minutes and noted that engineers provided project status updates to the Board, including work that was ongoing or planned. However, officials could not provide support showing financial updates for the capital projects from the engineers.

Due to the lack of documentation for each capital project, financial activity recorded in the software and project financial updates from the engineer, Village officials did not know the financial status of each project. Additionally, new Board trustees and officials did not have a clear understanding of the Village's financial position to adequately monitor capital projects moving forward.

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

The Board should:

1. Adopt, implement and enforce policies and procedures that establish procedures and other requirements for daily financial operations.
2. Develop mitigating controls over financial duties that are not properly segregated.
3. Ensure that bank transfers are approved, necessary and periodically reviewed.

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4. Ensure bank reconciliations are prepared accurately and timely for all bank accounts and reviewed by someone independent from the daily financial operations.
  5. Ensure bond proceeds are used for their intended purposes and consult with counsel as needed.
  6. Ensure there is an annual audit of the Treasurer's records.
  7. Ensure that AFRs are submitted timely and accurately.
  8. Adopt a multiyear capital plan to properly monitor capital projects and plan for capital expenditures.
  9. Ensure records are maintained for all capital projects, including a complete financial history and all written agreements with contractors and other vendors.

The Treasurer should:

10. Prepare timely bank reconciliations each month for all Village bank accounts.
11. Provide the Board with adequate financial reports to assist with monitoring financial operations.
12. File the AFR with OSC within 90 days after the close of the Village's fiscal year.
13. Ensure the AFR is supported by the Village's accounting records.

# Appendix A: Response From Village Officials

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## *Village of Wappingers Falls*

INCORPORATED 1871

2582 SOUTH AVENUE, DUTCHESS COUNTY, WAPPINGERS FALLS, N.Y. 12590-2701

### **RESPONSE TO DRAFT REPORT EXAMINATION #2023M-70**

The Village of Wappingers Falls Mayor and the Village Board of Trustees (MVBT) acknowledge the receipt of the Draft Report Examination #2023M-70. Additionally, the MVBT had the opportunity to review the draft prior to the November 27<sup>th</sup> meeting with the New York Office of State Comptroller's (OSC) audit staff in which myself, Mayor Huber, Trustees' Niznik, Nicholas, Ruffen, Tyliczszak, and Williams met to review the draft and ask questions. While the draft report remains confidential at this point, the MVBT has discussed the findings in an executive session.

The MVBT has prepared the following response:

The period that the audit focused on was during a previous administration in which the mayor and several of the Trustees no longer serve the Village in their former capacity. Nevertheless, the MVBT asserts that the report's "Key Findings" are not complementary, nor are they a true representation of the current administration's focus and fiscal oversight.

For the last several years the Treasurer's Office has turned over at least five times. The inconsistency has created gaps in financial record keeping. This, however, does not negate the board's responsibility of oversight, compliance, accountability, and transparency.

Upon accepting the position of Mayor in April of 2023, I, along with the Board of Trustees agreed to focus on building a strong finance department with a primary focus on stabilizing the Treasurer's Office. Our mission is to be compliant with the OSC while being responsible fiscal custodians of taxpayer's money. Our appointment to the Village Treasurer's Office comes with years of broad governmental experience. Since April, the Treasurer's office along with the board, have begun creating accountability measures throughout the Village. The focus thus far has been on internal controls; segregation of duties, board oversight of all financial transactions, including dual verification for online financial transactions, comprising financial disclosure policies, implementing stronger oversight of the Clerk's records management and requiring accountabilities for all contracts that the Clerk is responsible to retain, and adopting compliance policies which require the finance committee and the board's direct oversight.

So far, the Treasurer's Office has implemented a division for collections so that there is segregation of duties. The collection includes property taxes, water, sewer, and sanitation. The collection process also includes dual verification. Additionally, the Treasurer performs,

RESPONSE TO DRAFT REPORT EXAMINATION #2023M-70

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“housekeeping actions” in which monetary movements are voted on by the MVBT and recorded within the Clerk’s certified minutes. Financial record keeping is undergoing a transformation as the Treasurer’s Office has created a system that will keep the government software updated. The Treasurer’s Office has not been initiating unilateral wires as in the past. Thus, the newly appointed Treasurer acknowledges that the segregation of duties and board oversight is paramount.

To date, the Treasurer has requested the MVBT take formal board action on closing 6 of the 26 bank accounts and is effectively closing them out along with closing out outstanding dated capital projects. In addition to this the Treasurer’s Office is working on the financials of 2022-2023 so that it can produce the proper financial records to complete the outstanding AFRs.

The Treasurer continually keeps the Finance Committee and the Village Board of Trustees apprised and involved in all financial activities of the Village. Also, I meet with the Treasurer daily and am involved in the day-to-day finances.

Currently, the Treasurer is working alongside my office to finalize the Village’s Corrective Action Plan in which we will timely submit to your office for your review and publication. My office is working with the Treasurer to create a multiyear plan so that the forecasting of capital projects and impending debt can be scrutinized by the Finance Committee and the MVBT. This response only includes a snapshot of the changes the MVBT and the Treasurer’s Office are implementing.

As Mayor, I am committed to rectifying the practices of the past. On behalf of the Board of Trustees, we appreciate the State Comptroller’s Office due diligence and guidance. Fiduciary responsibility will remain my team’s focus.

Sincerely,

Kevin D. Huber  
Mayor

December 7<sup>th</sup>, 2023  
cc: Village Treasurer, Lori Jiava  
Village Clerk, John Karge  
Village Board of Trustees

## Appendix B: 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. To achieve the audit objective and obtain valid audit evidence, our audit procedures included the following:

- We interviewed Village officials, including the Board trustees, Mayor and Treasurer, and reviewed policies, procedures, Board minutes, adopted budgets, financial records and reports to gain an understanding of the Village's financial operations and capital projects.
- We requested and reviewed financial reports that the Board received and were provided reports for two months (July 2021 and September 2021) and interviewed all three Board trustees on the Village's finance committee.
- We reviewed bank reconciliations for all 26 Village bank accounts as of May 31, 2021 to determine whether they were accurately completed and adjusted bank balances agreed with recorded cash balances. We reviewed all bank reconciliations for the audit period to document whether they were completed timely.
- We reviewed bank reconciliations for June 2020, May 2021, and September 2021, which covered the beginning and end of fiscal year and the end of audit scope period, to determine whether outstanding items were being removed from the bank reconciliations or were continuously being carried forward each month.
- We randomly selected two months (June 2020 and July 2021), one at beginning and one at the end of audit scope period, to review and determine the number of online bank transfers. We used our professional judgment to select 11 transfers over \$50,000 to determine their purpose.
- We reviewed both pass-through transfer accounts from June 2020 through May 2021 and documented the ending balances for each account to determine the frequency both transfer accounts were not zeroed out. Further, we calculated the average ending balance for each account for the period of June 2020 through May 2021. In addition, we noted any unusual transfers.
- We reviewed the Village's AFR for each of the last five years to determine whether they were filed timely. We compared the balances recorded on the 2021 AFR to the Village's financial records to determine whether the AFRs were filed accurately.
- We reviewed the Village's financial software to determine whether they were monitoring capital project financial information, including budgeted and actual expenditures.



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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 Clerk's office.

## Appendix C: 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

Office of the New York State Comptroller  
Division of Local Government and School Accountability  
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