

Village of Dering Harbor

Payroll

JANUARY 2021



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

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Report Highlights

Village of Dering Harbor

Audit Objective

Determine whether the Village of Dering Harbor (Village) Board of Trustees (Board) developed adequate controls over payroll and employee benefits payments.

Key Findings

The Board did not establish adequate controls over payroll and employee benefits payments.

- The Board did not require formal, written employment contracts to document terms of employment, job descriptions and responsibilities, work hours, salaries or hourly rates and employee benefits.
- The Village paid overtime payments to employees as if they were independent contractors.
- The Board approved reimbursements to employees for medical benefits claims without ensuring they had adequate supporting documentation.

Key Recommendations

- Establish formal, written employment contracts with employees.
- Require employees to maintain detailed time and attendance records.
- Perform a thorough audit of claims to ensure payments for employee benefits have adequate supporting documentation.

Village officials generally agreed with our recommendations and have initiated or indicated they planned to initiate corrective action.

Background

The Village is located in the Town of Shelter Island in Suffolk County. The Village is governed by an elected Board, which includes the Mayor, Deputy Mayor and three trustees.

The Board is responsible for oversight, general management and control of Village finances. As the Village's chief executive officer, the Mayor is responsible for its day-to-day management under the Board's direction.

The Board annually appoints a Clerk-Treasurer who is responsible for processing and disbursing payroll payments and employee benefits.

Quick Facts

Employees	6
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2017-18 Expenditures

General Fund	\$335,054
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Payroll	\$127,138
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Audit Period

June 1, 2017 – July 31, 2018

Payroll

The Village's management experienced significant turnover during our audit period. For example, the long-term Mayor resigned at the beginning of our audit period. One of the Board members served as the Mayor (former Mayor) for about a year, after which the current Mayor was elected. When the long-term Mayor left office, nearly all new Board members were elected and appointed.

In addition, when the long-term Mayor resigned, the Clerk-Treasurer also resigned. A new Clerk-Treasurer and a clerk of the Board (Board clerk) were hired.¹ The Board clerk worked at the Village for a little more than three months before leaving Village employment.

How Should the Board Establish Adequate Controls Over Payroll and Payroll-Related Payments?

The Board is responsible for establishing adequate policies and procedures to ensure payroll and employee benefits are authorized, accurate and properly documented. This includes authorizing written employee collective bargaining agreement (CBA) contracts or adopting policies documenting employees' terms of employment, job descriptions and responsibilities and work hours.

CBA contracts or resolutions should include salaries, hourly wages and a description of benefits that employees will receive. This written documentation communicates the Board's intent to the employees and to those who are responsible for administering and processing payroll. In addition, written documentation for employment agreements helps new Board members understand what has previously been agreed on and provides transparency for taxpayers.

Officials should develop procedures to help ensure that payroll transactions are properly recorded, authorized by management and in compliance with statutory requirements. This includes requiring employees to prepare detailed time and attendance records and ensuring Village officials review the records. Finally, before payroll and payroll-related checks are disbursed, the Board should review and certify (sign) payroll registers, or other similar records, to provide oversight of the payroll process.

Effective payroll procedures should ensure that one employee does not have the ability to authorize, execute and record payroll transactions or control the entire payroll process. For example, one employee should not enter new employees and pay rates into the payroll system, process the payrolls and prepare and distribute paychecks.

...[W]ritten documentation for employment agreements helps new Board members understand what has previously been agreed on and provides transparency for taxpayers.

¹ The former Clerk-Treasurer resigned effective July 1, 2017, and the new Clerk-Treasurer was appointed on August 26, 2017. The new Clerk-Treasurer worked at the Village during our audit period and resigned on July 19, 2018 near the end of our audit period. The Clerk-Treasurer mentioned in the findings of this audit report is the new Clerk-Treasurer.

If it is not feasible to adequately segregate these duties, Village officials should implement compensating controls and routinely monitor and review the Clerk-Treasurer's work. This includes periodically reviewing bank reconciliations, bank statements, canceled check images and payroll payments and their supporting documentation, such as time records, before they are disbursed.

The Board Did Not Establish Adequate Controls Over Payroll Payments

In the 2017-18 fiscal year, the Village's salaries and benefits totaled \$169,093,² which was 50 percent of general fund expenditures. During our audit period, the Village employed six individuals: a full-time buildings and grounds employee, part-time Board clerk, part-time water tower maintenance employee, part-time code enforcement agent and two former part-time Clerk-Treasurers.

During our review of all payroll payments that were made during our audit period, we found that the Board had approved salaries in the budget for the full-time buildings and grounds employee, part-time water tower maintenance employee and part-time Clerk-Treasurer. However, the Board did not establish, adopt or approve CBAs, resolutions or policies that detailed job descriptions, work schedules, or rates and frequency of pay.

The Village did not require employees to maintain records of the dates and times they worked or a description of the work they performed. Village officials told us employees were paid based on verbal agreements and were not required to maintain time and attendance records due to past practices.

In addition, the Board did not establish any compensating controls to provide oversight of the payroll process. The Clerk-Treasurer performed all payroll duties, such as entering salaries, processing payrolls and signing payroll checks, including her own. The Board did not review or certify payroll registers or periodically review bank reconciliations, bank statements, check images and payroll payments and their supporting documentation, such as time records, before the Clerk-Treasurer disbursed payroll and payroll-related checks.

We reviewed payroll payments made to all employees during our audit period and found discrepancies with payments made to the part-time water tower maintenance employee and the Clerk-Treasurer, as follows:

Water Department – During our audit period, the Village paid the water tower maintenance employee a salary totaling \$24,807 to maintain the Village's municipal water tank and perform required health department testing and reporting for the tank. He was paid for eight hours of work per week, and his

Village officials told us employees were paid based on verbal agreements...

² This included \$127,138 in salaries and \$41,955 in employee benefits.

payroll payments were disbursed twice per month. His salary was paid over 24 pay periods and was processed through the regular payroll process.

While this employee's salary was approved in the annual budget, the Board did not establish a work schedule for the employee or document the hours he was expected to work. Also, officials did not maintain time records of the hours actually worked by this employee.

As a result, the Board could not verify the actual hours worked by this employee. Without established employment contracts and time and attendance records, the Board cannot ensure employees are accurately paid for actual hours worked.

Village Clerk-Treasurer – In August 2017, a Clerk-Treasurer and Board clerk began employment with the Village. From August through November 2017, the Clerk-Treasurer was paid gross payments totaling \$875 and the Board clerk was paid \$500 twice per month for services rendered. The Board clerk was issued her last \$500 payment on November 16, 2017.

On November 30, 2017, the Clerk-Treasurer's gross pay increased by \$500. Village officials could not provide us with any documentation indicating that the Board approved this pay increase. However, the former Mayor told us that the Board did approve the Clerk-Treasurer's pay increase. Village officials told us that, in the past, changes in employment such as pay increases were made verbally with employees, without formal agreements.

Because the Board did not document terms of employment, adequately monitor employees' time and attendance or provide adequate oversight of the payroll process, the Village made payroll payments without adequate supporting documentation.

How Should Officials Monitor and Control Overtime?

Overtime wages can significantly increase personal service costs. Overtime generally accrues when full-time employees work additional hours beyond their normal work schedule. Overtime should be paid according to CBAs, Board resolutions and/or statutory requirements.

The Board should ensure that nonemergency overtime is performed only for specific, verifiable purposes and should provide prior written authorization to employees before they begin working nonemergency overtime. This helps the Board ensure overtime is incurred only for a valid and needed purpose and that funding for nonemergency overtime is provided for and included in the budget.

The Board should ensure that nonemergency overtime is performed only for specific, verifiable purposes...

Officials Did Not Adequately Monitor and Control Overtime

The Board did not establish, adopt or approve CBAs, resolutions or policies that detailed entitlement to overtime. Also, the Board did not establish any policies or procedures regarding how overtime should be approved, scheduled or paid. Village officials told us employees were paid for overtime based on verbal agreements and were not required to document their overtime hours due to past practices.

Water Department – The water tower maintenance employee was paid overtime totaling \$18,385 for all work that surpassed eight hours in a week.³ However, officials could not provide us with any documentation indicating the actual number of overtime hours worked by this employee or approval for the overtime hours worked. Also, the Board did not adopt or approve a contract or resolution that explained why this employee was entitled to be paid at an overtime rate for working more than eight hours a week.

Village Clerk-Treasurer – On October 19, 2017, the Village issued the Clerk-Treasurer a nonpayroll check for \$801. The Village’s accounting software contained a memo related to this payment that stated it was “for additional hours worked in the month of September.”

However, officials could not provide us with any documentation indicating the actual number of overtime hours worked by this employee or approval for the overtime hours worked. Also, the Board did not adopt or approve a contract or resolution that documented the overtime rate that the employee should have been paid, and officials could not explain why the overtime was needed.

Furthermore, payments for overtime worked by these employees were not approved or included in the Village’s annual budget. Because officials did not maintain any documentation to support the hours worked by these employees, such as time cards or time sheets, the Village could possibly have paid them for hours not worked.

Because the Board did not document the water tower maintenance employee’s and the Clerk-Treasurer’s terms of employment or provide adequate oversight of overtime hours worked by them, the Village could possibly have overpaid both employees.

...[P]ayments for overtime worked by these employees were not approved or included in the Village’s annual budget.

³ The overtime hours were paid at a rate of \$83 an hour. Officials could not provide us with any documentation showing Board approval for this rate or explain how the rate was determined.

How Should the Board Monitor Cash Disbursements?

The Board should establish and implement effective cash disbursement policies and procedures to help ensure claims for employee benefits and reimbursements and payroll and payroll-related payments have adequate supporting documentation and are for legitimate purposes. New York State Village Law⁴ requires the Board to audit all claims⁵ against the Village prior to authorizing the Clerk-Treasurer to make payment. The Board should perform an independent, thorough and deliberate review of all claims to determine whether the charges are valid and proposed payments are proper.

During the audit of each claim or reimbursement voucher, the Board must review related documentation for the claims to determine whether they represent actual and necessary Village expenditures, are supported by itemized invoices or receipts, comply with established contracts and Board policies, and contain evidence of receipt of goods or services, required signatures, quotes and purchase orders, as necessary.

Payments Did Not Have Adequate Supporting Documentation

The Board did not adequately review all claims to determine whether employee benefit claims and payroll-related payments were valid and proper. Also, the Board did not establish, adopt or approve CBAs, resolutions or policies that detailed employee benefits such as medical insurance. Village officials told us employees were provided with employee benefits based on verbal agreements.

Employee Benefit Claims – During our audit period, the Village provided medical benefits to the water tower maintenance employee, Clerk-Treasurer and buildings and grounds employee, which included health insurance and prescription drug coverage. The Village paid insurance companies directly for premiums and reimbursed employees for payments related to insurance coverage and other medical expenses.

However, the Board did not document this coverage in written employment contracts with these employees. Therefore, the covered employees and those who processed the reimbursements did not have any guidelines that described the types of benefits provided and the documentation that the employees had to submit for reimbursement.

Without this documentation, we could not determine whether a part-time employee working only eight hours per week was entitled to fully paid health

4 New York State Village Law Section 5-524

5 Claims are bills, invoices or reimbursement vouchers submitted by vendors requesting payment for goods or services and/or employees seeking reimbursements for medical claims or other legitimate Village expenditures.

insurance plus reimbursement for other medical expenses. Furthermore, there was no documentation for which medical expenses that were not covered by insurance would be reimbursed. For example, there was no documentation for whether elective procedures or copays not covered by insurance would be paid for by the Village.

While the Board audited and approved the medical benefits claims, the claims did not always include enough documentation to adequately support the disbursements. Village officials could not explain why these claims had not been properly audited.

During our audit period, we reviewed all 34 disbursements for employee benefits totaling \$41,955 and found that 27 disbursements totaling \$29,561 (79 percent) did not have adequate supporting documentation to support their related expenditures. For example, the Village issued 14 checks totaling \$11,503 to the building and grounds employee for medical coverage that did not have adequate supporting documentation, such as invoices or receipts, to support the disbursements.

As of November 2018, the Village did not provide employee benefits to its Clerk-Treasurer. However, the Board still did not have a CBA or other documentation of employment terms for this employee. In addition, the Village no longer employed any water department or buildings and grounds employees. Instead, it contracted with the Suffolk County Water Authority and other vendors to provide needed services.

Payroll-Related Payments – During our review of overtime payments made to the water tower maintenance employee and Clerk-Treasurer, we found that the Board did not adequately review these payroll-related payments before authorizing them for payment. The Board approved warrants⁶ authorizing five payroll-related payments totaling \$18,385 for overtime worked by the water tower maintenance employee and an \$801 nonpayroll payment for overtime worked by the Clerk-Treasurer.⁷

These payments were not paid through the payroll process, and the overtime was not authorized and documented. In addition, officials could not locate two of the invoices totaling \$15,604 submitted by the water tower maintenance employee, and officials could not provide us with adequate supporting documentation for the payment made to the Clerk-Treasurer.

...[T]he claims did not always include enough documentation to adequately support the disbursements.

6 A warrant is a list of claims that includes vendor names, amounts paid, check numbers and dates.

7 Refer to the Officials Did Not Adequately Monitor and Control Overtime and The Village Did Not Determine Whether Two Employees Were Independent Contractors sections for further information on these payments.

Because the Board did not require employment contracts or perform a thorough audit of claims, it did not ensure that all medical benefits and payroll-related payments were properly documented and all reimbursements and payroll-related payments had adequate supporting documentation.

Why Is it Important to Determine Whether Employees Are Independent Contractors?

Village officials should have a process in place to determine whether an individual who performs services for the Village is an employee or an independent contractor. This is important because, among other things, the Village must generally withhold and report appropriate employment taxes for its employees, but not for independent contractors.

In determining whether an individual providing a service is an employee or independent contractor, officials must consider all information that provides evidence of the degree of control and independence. The IRS has established guidelines to help determine whether an individual is an employee or independent contractor. Generally, the greater the control an entity exercises over the terms and conditions of employment, the greater the chance that the controlling entity will be held to be the employer.

The Village Did Not Determine Whether Two Employees Were Independent Contractors

The Village did not determine whether the water tower maintenance employee and Clerk-Treasurer should have been paid as independent contractors. Overtime payments for both employees were not paid through the normal payroll process.

Instead, the water tower maintenance employee submitted invoices from his personal business to the Village for his overtime hours worked, and the Village paid the invoices as though the employee was an independent contractor. Also, the Village issued the Clerk-Treasurer a nonpayroll check for \$801 for overtime hours worked.⁸

During our audit period, the Village paid five invoices totaling \$18,385 submitted by the water tower maintenance employee from his personal business. For example, on March 10, 2018, he was paid \$2,573 for invoices that he submitted from his personal business for “water plant service operations beyond contracted 8 hour week.”

The IRS has established guidelines to help determine whether an individual is an employee or independent contractor.

⁸ Ibid.

The explanation of services listed on three of the invoices were the same services that officials told us he performed as an employee. In addition, officials could not provide us with any documentation indicating that the duties performed by the Clerk-Treasurer while working overtime were any different from those that she performed as an employee.

Because the employees performed the same services during regular and overtime hours, it appears that the Village should have paid for the overtime hours through the regular payroll process.

Officials were unsure why the Village was paying these individuals as both employees and independent contractors. Also, the Board did not establish procedures to determine whether an individual is an employee or an independent contractor.

As a result, the Village may be liable for additional employment taxes and interest and penalties on unpaid employment taxes. Conversely, misclassifying an independent contractor as an employee also may result in extra costs for employee benefits to which the individual is not entitled.

Officials were unsure why the Village was paying these individuals as both employees and independent contractors.

What Do We Recommend?

The Board should:

1. Establish formal, written employment policies that describe terms of employment, including job descriptions and responsibilities, work hours and schedules, salaries and/or hourly rates and frequency of pay and entitlement to overtime and other employee benefits, such as medical insurance.
2. Establish adequate policies and procedures to ensure payroll and employee benefits are authorized, accurate and properly documented.
3. Require employees to maintain detailed time and attendance records that include a description of work performed.
4. Establish compensating controls to oversee the Clerk-Treasurer's duties, which includes periodically reviewing bank reconciliations, bank statements, check images and payroll payments and their supporting documentation, such as time records, before they are disbursed.
5. Adopt policies and procedures to ensure overtime is approved in advance and overtime payments are paid in accordance with written agreements or policies.
6. Ensure that there are budgetary provisions for overtime before incurring these costs.

-
7. Ensure that all payments to employees for hours worked are paid through the payroll process.
 8. Ensure all changes in employment, such as pay increases, are formally documented in the Board's meeting minutes.
 9. Establish and implement effective cash disbursement policies and procedures to help ensure claims for employee benefits and reimbursements and payroll and payroll-related payments have adequate supporting documentation and are for legitimate purposes.
 10. Perform a thorough audit of claims to ensure proposed payments have adequate supporting documentation.
 11. Establish procedures to determine whether an individual is an employee or an independent contractor.

Appendix A: Response From Village Officials



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VILLAGE OF DERING HARBOR

Audit Report Title: *Payroll, Report of Examination 2020M-78*

AUDIT RESPONSE FROM VILLAGE OFFICIALS AND CORRECTIVE ACTION PLAN (CAP)

Introduction:

The majority of the Board of the Village of Dering Harbor has served since June 2017. The current Board recognized that serious deficiencies existed in the management of the Village overall but particularly with our personnel and payroll practices. In our May response to your audit report on Board Oversight we briefly described the recent history of the Village governance and the environment and challenges that the new board faced in an effort to provide context to the response. While this report on Payroll and the following response is more narrowly focused than the report on Board Oversight, it too will benefit from some background and context.

In June 2017, the month that the new board was sworn in, the Village experienced a catastrophic failure of our water distribution system. Correcting the failure required the assistance of outside experts and many hours of labor from our water operator for which the Board received a series of invoices for overtime. An extensive search of Village records failed to produce any employment records for the water operator and only scant records for the other two Village employees. As you point out, the invoices for the overtime were from the water operator's private business. When asked for copies of documentation supporting his claim for overtime or the terms of his employment with the Village, the water operator explained that he had only a "handshake deal" with the former mayor. The Trustees reluctantly approved payment of the invoices as it was thought that the hours were actually worked, though no time sheet or other records could be produced to support the claim, and that the risk of losing the water operator was significant. Operating a water distribution system requires a license and our operator was the only available person on the Island who possessed that license.

This incident generated an intense effort on the part of the Trustees to draft job descriptions and employment letters for our three employees. Aside from specific work requirements related to compensation, it was clear that employee benefits were also undocumented and in the case of our water operator, medical benefits were provided for which he was not entitled. Medical coverage and reimbursements for expenses were covered by the Village and generous leave allowances were granted, without written agreements. Efforts to implement these changes were frustrated by the then sitting mayor with an equally intense effort to maintain the status quo. This episode played a role in the decision of the board to move from an employee model for providing Village services to a contractor model.

We accept and agree with the findings in the Payroll report regarding the conditions during the 2017-2018 fiscal year but offer one point of clarification. The Village did employ six people during the examination period, but



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that is a cumulative number. Generally, the Village maintained only three employees at a time except for a very brief period in the fall of 2017 when we had four employees.

The Village employment practices, and payroll have changed dramatically since that time.

- The audit noted that the Village's salaries and benefits totaled \$169,093 (\$127,138 in salaries and \$41,955 in employee benefits) and accounted for 50 percent of the general fund expenditures. The current 2020-2021 fiscal year budget for payroll is \$16,800 or 6.5% of the operating budget.
- During the 2017-2018 audit period the Village employed six individuals. The Village currently employs only one part-time employee, the Clerk-Treasurer.
- The audit noted that there were no job descriptions, work schedules, or established pay rates.
- The Village did not require employees to maintain records on hours worked or a description of work.
- Overtime was paid without documentation.
- Two individuals were paid both as employees through the payroll process, and as independent contractors.
- The Village paid benefits directly to health insurance providers and reimbursed expenses not covered by insurance, without formal policies or review of claims.

Our corrective actions taken or proposed include the following:

Audit Recommendation:

1. **Establish formal, written employment policies that describe terms of employment, including job descriptions and responsibilities, work hours and schedules, salaries and/or hourly rates and frequency of pay and entitlement to overtime and other employee benefits, such as medical insurance.**

Implementation Plan:

We are in the process of establishing a written employment policy for the part-time Clerk/Treasurer position that describes the terms of employment. The Board is committed to finalize all elements of this policy by the end of the current year.

Audit Recommendation:

2. **Establish adequate policies and procedures to ensure payroll and employee benefits are authorized, accurate and properly documented.**

Implementation Plan:

Our CPA Financial Consultant currently oversees the payroll process for the sole employee. Time and attendance records are reviewed prior to bi-weekly payroll check disbursements. Employee benefits are not paid to our part-time staff member. The Board will adopt a formal policy by year end.



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Audit Recommendation:

3. Require employees to maintain detailed time and attendance records that include a description of work performed.

Implementation Plan:

The sole employee maintains a record of hours and days worked per week. We will require a description of work tasks as part of this report, and a format for recordkeeping will be included as part of our payroll policy (#2 above).

Audit Recommendation:

4. Establish compensating controls to oversee the Clerk-Treasurer's duties, which includes periodically reviewing bank reconciliations, bank statements, check images and payroll payments and their supporting documentation, such as time records, before they are disbursed.

Implementation Plan:

Our CPA financial consultant reviews all of these documents each month. The Board receives and reviews a financial package at the Village meeting each month. The abstract is available at the monthly Board meeting, and includes reconciliations, bank statements with check images and payroll amount. We will add time records to the monthly package.

Audit Recommendation:

5. Adopt policies and procedures to ensure overtime is approved in advance and overtime payments are paid in accordance with written agreement and policies.

Implementation Plan:

Overtime is not paid to the sole employee. The Board will establish a written policy, if warranted in the future.

Audit Recommendation:

6. Insure that there are budgetary provisions for overtime before incurring these costs.

Implementation Plan:

See #5 above.



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Audit Recommendation:

7. Ensure that all payments to employees for hours worked are paid through the payroll process.

Implementation Plan:

This has been implemented, under the supervision of our consultant (see #2 above).

Signed:

Patrick Parcels
Mayor

10/28/20

Date

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, we performed the following audit procedures:

- We interviewed Village officials and reviewed Board minutes to gain an understanding of the Board's oversight of cash disbursements, including payroll.
- We reviewed all payroll payments made to all Village employees during our audit period to determine whether payments appeared reasonable, had adequate supporting documentation and were in line with budgeted amounts.
- We reviewed all nonpayroll payments made to all Village employees during our audit period to determine whether they should have been issued through the regular payroll process.
- We reviewed all 34 disbursement for employee benefits reimbursements totaling \$41,955 made during our audit period to determine whether they had adequate supporting documentation.

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-Treasurer's office.

Appendix C: Resources and Services

Regional Office Directory

www.osc.state.ny.us/sites/default/files/local-government/documents/pdf/2018-12/regional_directory.pdf

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

www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263196&issued=All

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

www.osc.state.ny.us/local-government/fiscal-monitoring

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

www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263206&issued=All

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

www.osc.state.ny.us/local-government/resources/planning-resources

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

www.osc.state.ny.us/sites/default/files/local-government/documents/pdf/2020-05/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/local-government/required-reporting

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

www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263211&issued=All

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

www.osc.state.ny.us/local-government/academy

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