



Town of Throop

Oversight of the Supervisor's Cash Collections and Disbursements

2022M-172 | May 2024

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Report Highlights

Town of Throop

Audit Objective

Determine whether the Town of Throop (Town) Supervisor and Town Board (Board) ensured cash assets in the Supervisor's custody were properly collected and disbursed.

Key Findings

The former Supervisor did not properly collect and disburse cash assets in his custody, nor did the Board ensure the Supervisor properly performed those duties. Our audit found \$15,823 in missing funds. We also found that the former Supervisor:

- Was inappropriately reimbursed \$1,526 for expenditures on the Town's credit card.
- Did not deposit five cash receipts totaling \$22,464 intact, which could indicate cash was diverted.
- Routinely circumvented the approval process by manually writing checks using a typewriter and blank check stock.
- Disbursed 106 payments totaling \$782,518 prior to Board approval.
- Kept a Town computer used to record cash transactions upon leaving elected office. The computer was eventually returned; however, all data had been erased prior to its return.

In January 2024, the former Supervisor was arrested for stealing Town funds and pleaded guilty to grand larceny in the fourth degree and official misconduct. The former Supervisor was sentenced in February 2024. He paid full restitution of nearly \$11,000 and was barred from seeking public office again.

Key Recommendations

- Ensure cash receipts are deposited intact.
- Ensure cash disbursements are adequately supported and have prior Board approval.
- Ensure all claims and supporting documentation are thoroughly and deliberately audited before approving for payment.

Town officials agreed with our recommendations and indicated they were initiating corrective action.

Audit Period

January 1, 2017 – June 17, 2021

Background

The Town is located in Cayuga County and is governed by an elected Board which is composed of four Board members and the Supervisor. The Board is responsible for the general oversight of operations and finances.

The Supervisor is the chief financial officer and is responsible for the day-to-day management of the Town and overall financial operations.

During our audit period, the Town had two elected Supervisors. The former Supervisor held office through December 31, 2019. The current Supervisor took office on January 1, 2020.

Quick Facts

Total 2021 Appropriations	\$1.2 million
Total Cash Receipts 1/1/2017 – 12/31/2019	\$5.3 million
Total Cash Disbursements 1/1/2017 – 12/31/2019	\$3.8 million

Financial Operations

Upon taking office in January 2020, the current Supervisor discovered that the filing cabinets in the Supervisor's office had been emptied and a desktop computer was missing, which was found to be in the possession of the former Supervisor. The Town recovered the computer but found that the hard drive had been erased. In light of the missing and erased information, the Board hired an external audit firm to perform an audit of the 2019 financial records. The external auditor was unable to issue an audit opinion due to the poor condition of the Town's records, but issued a management letter that included several significant internal control deficiencies. Due to these early concerns regarding the Town's previous financial management, the current Supervisor formally requested the Office of the State Comptroller (OSC) to perform an audit of the Town.

How Should the Supervisor Ensure Cash Assets Are Properly Collected and Disbursed?

As the chief financial officer, the supervisor must maintain suitable financial records that are based on complete, accurate and up-to-date information in a manner consistent with the Uniform System of Accounts established by OSC. If the supervisor assigns these duties to a bookkeeper, the supervisor should provide sufficient oversight to ensure the bookkeeper maintains suitable records and documents financial information accurately and timely. The supervisor is also responsible for collecting, receiving and having custody of all money belonging to or due the town, and is required to deposit intact¹ and within 10 days after receipt.

The supervisor generally should disburse funds only upon warrant, or written instruction to pay, of the town clerk after the board's audit of claims. Except for petty cash, all town disbursements should be by official check and not involve cash. As a result, there is no reason for a supervisor to withdraw sums of cash unless it involves replenishing the petty cash fund.

The supervisor is authorized to appoint a deputy supervisor who, in the absence of the supervisor, is responsible for performing the supervisor's duties. The deputy supervisor may be any person, provided that the individual possesses the same qualifications as an elective town officer, including being an elector² of the town at the time of appointment and throughout the term of office.

¹ Intact means that all cash collected since the last deposit must be deposited in the same form as it was collected (cash, check or money order).

² An elector is a qualified voter in an election. The requirements to qualify an eligible voter include residency within the municipality.

The Former Supervisor Did Not Properly Record or Deposit Funds and Made Inappropriate Cash Withdrawals

The former Supervisor did not deposit or record Town funds accurately, timely or intact. At the start of our audit fieldwork, the Town had a total of 21 bank accounts, 16 of which could only be accessed by the former Supervisor during his tenure. This, in addition to the Board not establishing policies and procedures related to cash receipts and banking, enabled the former Supervisor to deposit funds and make cash withdrawals from the accounts without adequate Board oversight or approval.

To determine whether the former Supervisor deposited funds timely, intact and into the correct bank account, we reviewed all cash receipts that he was responsible for depositing during the audit period. Out of 431 cash receipts totaling \$5.3 million, the former Supervisor:

- Deposited 11 cash receipts totaling \$33,529 into the incorrect bank account or in a different form than collected,
- Did not deposit \$7,289,
- Made five inappropriate cash withdrawals totaling \$8,534, and
- Deposited 136 cash receipts totaling \$602,357 more than 10 days after receipt.

In addition, the former Supervisor withdrew cash from Town funds and soon after deposited money into other Town funds. As a result of this practice, the former Supervisor's withdrawals were concealed as these replacement receipts were never recorded in the financial records. Officials were unable to identify any documented or justifiable business reasons for these withdrawals. For example:

- In February 2017, \$7,064 for insurance proceeds was deposited into one of the Town's water fund accounts. Immediately following the deposit, \$2,718 was withdrawn from the water fund account in cash.
- \$2,200 in cash was withdrawn from one of the water fund accounts in April 2017. Later in the same month, \$2,200 received from an equipment repair shop was deposited into the same account. Neither the deposit nor the withdrawal was recorded in the financial records.
- In September 2017, \$2,300 in cash was withdrawn from the general fund account. Later in the same month, \$3,933 for snowplowing services that should have been deposited into the highway fund account was deposited into each of the general fund (\$2,300), water fund (\$233) and highway fund (\$1,400) accounts. The portion deposited in the general fund account matched the funds previously withdrawn and was not recorded in the financial records.

-
- In April 2018, \$700 in cash was withdrawn from the highway fund account. The following month, a \$650 check and \$50 in cash for burial services that should have been deposited into the cemetery fund account was deposited into the highway fund account, which matches the funds previously withdrawn and not recorded in the Town's financial records.
 - In November 2018, \$616 for water services was properly deposited into one of the water fund accounts. However, the total amount was withdrawn in cash later the same month. Neither the deposit nor the withdrawal was recorded in the financial records.

Several Board members stated that they did not monitor the former Supervisor because they felt uncomfortable questioning him. Town officials also informed us of known revenue sources, but we could not identify corresponding deposits. For example:

- During 2017 and 2018, concession stand proceeds totaling \$4,996 were turned over to the Supervisor. However, the Supervisor did not record or deposit any cash collections related to the concession sales.
- The highway department collected \$1,277 through the sale of scrap metal (such as snowplow shoes, shoulder machines and other miscellaneous metals) that the Town accumulated.³ However, the Supervisor did not record or deposit any cash receipts from the sale of scrap metal.
- In July 2018, \$416 related to damages to the Town cemetery was recorded in the accounting records as being received; however, the funds were not deposited into any Town bank account.
- During 2019, \$600 from the sale of a Town lawn mower was turned over to the Supervisor. However, the Supervisor did not record or deposit any cash receipts from the sale.

According to Town employees, the former Supervisor did not allow anyone else to open mail for his department. This lack of transparency created an environment which made it easier to conceal any money that may have been received and never deposited or deposited incorrectly. Board members were also not aware that they should have been requesting this information. As a result, the former Supervisor deposited funds into the incorrect bank accounts, made cash withdrawals and did not maintain proper accounting records detailing the intent of these transactions, which resulted in unaccounted for Town funds. Additionally, because the Board did not fulfill its fiduciary oversight responsibility by implementing necessary policies and procedures regarding cash management or providing adequate oversight, unaccounted for funds went undetected.

³ Refer to Report 2021M-115 for a detailed discussion of how the Town handled cash receipts for scrap metal.

During 2020 and 2021, the current Supervisor implemented several improved cash management procedures. For example, the Town changed banks and consolidated its accounts so that there are three Town accounts which are under the custody of the Supervisor. In addition to the Supervisor, the bookkeeper has access to the accounts and can monitor financial activity. The Town Clerk can also open the Supervisor's mail at random. Additionally, there must be two people present when counting cash receipts which are then secured until deposited.

Figure 1: Unaccounted for Cash Receipts

Inappropriate Cash Withdrawals	\$8,534
Undeposited Cash Receipts	\$7,289
Total	\$15,823

The Former Supervisor Improperly Disbursed Town Funds and Received Inappropriate Reimbursements

The former Supervisor disbursed Town funds without Board approval. To determine whether claims were properly audited by the Board, we reviewed 2,917 cash disbursements totaling \$3.8 million made during the audit period. We found that 25 cash disbursements totaling \$211,433 were not included on an abstract (a listing of claims) for Board approval. Additionally, the former Supervisor paid 81 cash disbursements totaling \$571,085 prior to the Board's claims audit and approval (Figure 2). The former Supervisor routinely circumvented the approval process by manually writing checks using a typewriter and blank check stock. These checks would not be included on the monthly abstract generated by the Town's financial software. Since the Board did not review bank statements, check images or reconciliations, the Board was unaware of these disbursements unless the former Supervisor informed the Town Clerk of the payment, and she manually added the claim voucher to the abstract.

Figure 2: Funds Disbursed by the Former Supervisor Without Proper Approval

	Without Approval	Prior to Approval	Total
General Fund	\$88,941	\$169,460	\$258,401
Highway Fund	15,575	2,714	18,289
Water Fund	104,316	394,050	498,366
Water Extension Fund	2,601	4,861	7,462
Total	\$211,433	\$571,085	\$782,518

During our review of cash disbursements, we also identified inappropriate payroll payments being made to a former Board member. The former Board member

was no longer a Town resident as of June 2018. Against statute,⁴ the former Supervisor and Board allowed him to retain his position on the Board until November 2018, when he formally resigned. Upon his resignation, the former Supervisor appointed the former Board member as Deputy Supervisor, an office for which he was ineligible because he was no longer a Town resident. He held this position through December 2019. As a result, the former Board member received inappropriate payroll payments totaling \$5,743 during 2018 and 2019.

The former Supervisor inappropriately sought reimbursement for expenditures made on the Town's credit card. We reviewed all reimbursements made to the former Supervisor during the audit period to determine whether they were appropriate. We found that the former Supervisor submitted expenditures for reimbursement which were not always adequately supported by itemized receipts. We reviewed five reimbursements totaling \$2,069 made to the former Supervisor and found that \$1,480 of these reimbursements had been charged to the Town's credit card and had not been paid for directly by the former Supervisor. This resulted in the Town potentially paying for these expenditures twice, once via reimbursement to the Supervisor, and again when the credit card bill was paid. An additional \$46 was reimbursed to the former Supervisor for a purchase made by the Town Clerk with her personal funds. Therefore, the former Supervisor inappropriately sought reimbursement for a total of \$1,526 for which he had not personally spent any money.

Due to the Board's lack of a detailed audit of claims, the former Supervisor's actions went undetected. The Board's review of claims was limited to one member reading aloud each claim on the abstract and stating the amount while another Board member would verify that the claim was in the claim voucher packet. Board members did not further inspect the claims to determine whether each disbursement was appropriate, sufficiently supported, mathematically correct, and whether the purchaser met legal requirements in relation to competitive bidding. The Board also did not receive or request bank statements or reconciliations to review.

In 2020, the Supervisor improved the claims auditing process by appointing a Board member as audit chair, with the responsibility of performing a detailed review of claims prior to Board meetings. In addition, all Board members review and sign off on the claims during Board meetings. Furthermore, the use of manual checks is now prohibited, and all checks must be generated using the Town's financial software.

4 New York State Town Law Section 23

How Should the Supervisor Maintain Accounting Records and Financial Reports?

The supervisor is responsible for preparing and providing complete and timely financial reports to the board so it can properly monitor the town's financial affairs. The supervisor must provide a detailed monthly statement to the board of all money received and disbursed.

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

New York State Arts and Cultural Affairs Law⁵ requires local officials to maintain records to adequately document the transaction of public business and the services and programs for which he or she is responsible, to retain and have custody of such records for so long as the records are needed for the conduct of the office's business, to adequately protect such records and to cooperate with the local government's records management officer on programs for the orderly and efficient management of records including identification and management of inactive records and identification and preservation of records of enduring value. In addition, local officials are required to pass on to their successor records needed for the conduct of the office's business. Records no longer needed for the conduct of the office's business should be transferred to the custody of the town clerk, as records management officer, for their safekeeping and ultimate disposal.⁶

The Former Supervisor Did Not Maintain Complete and Secure Accounting Records or Provide Financial Reports

The former Supervisor did not maintain accurate or complete financial records. As previously stated, we identified revenues and expenditures that were recorded in incorrect accounts or not recorded at all. We also found that the former Supervisor did not provide the Board with a monthly Supervisor's report nor did the Board require the former Supervisor to present his records annually for audit,

⁵ Section 57.25

⁶ Records Retention and Disposal Schedule LGS-1 indicates the minimum length of time that a town must retain records before they may be disposed legally.

as required by New York State Town Law Section 123. Board members were unaware that the Supervisor was required to provide this information. As a result, the Board did not adequately monitor the Town's finances resulting in irregularities in financial operations, including the \$15,823 that is unaccounted for and went undetected.

Although the Board hired an external auditor to perform a financial audit of fiscal years 2019 and 2020, the Board did not perform periodic reviews of the Supervisor's records during the year as members were not aware of this requirement. Given the lack of monthly reports, more frequent reviews of the Supervisor's records would have been prudent. Additionally, the former Supervisor did not ensure that financial records were systematically managed and protected. The former Supervisor and former bookkeeper maintained many of the Town's financial records in paper form and kept these records in the Supervisor's office and at the former bookkeeper's personal residence instead of being given to the Town Clerk, as the official records management officer, for proper storage and safekeeping.

As mentioned previously, the former Supervisor turned over minimal records when the new Supervisor took office. The Supervisor should have turned all records over to the new Supervisor upon leaving or the Town Clerk, who is the records management officer, if no longer needed.

What Are the Board's Oversight Responsibilities?

Boards are responsible for ensuring that town resources are adequately safeguarded and accounted for and that financial transactions are properly authorized. An important part of the board's responsibility is ensuring written policies, including cash collections and banking policies, are in place to help ensure oversight is provided and internal controls are in place. Boards should monitor financial operations by conducting a thorough audit of claims and periodically reviewing the supervisor's financial reports and supporting records. Boards are also required to conduct an audit, at least annually, of the accounting records and reports. An audit provides board members an assessment of whether public money is being spent and handled properly, identifies conditions in need of improvement and provides a review of financial operations, which is essential to effective oversight.

The Board Did Not Fulfill Its Oversight Responsibilities

As noted throughout this report, the Supervisor's actions went undetected due to the lack of oversight by the Board. The Board did not have written cash receipts or banking policies, monitor the former Supervisor's cash deposit or withdrawal activity, perform a detailed audit of claims, review the Supervisor's records and

reports monthly or audit them annually. Board members were unaware of the oversight responsibilities they had related to the Supervisor, and several also stated that they felt uncomfortable questioning him.

What Do We Recommend?

The Supervisor should:

1. Ensure all receipts are accurately recorded and deposit cash receipts intact and no later than 10 days after receipt.
2. Ensure disbursements are adequately supported, proper and made after a proper claims audit and approval by the Board.
3. Provide the Board with a monthly report of receipts and disbursements, as required, as well as other financial reports and bank statements which allow for adequate monitoring of the budget and finances overall.
4. Submit the Supervisor's records annually to the Board by January 20th for audit.
5. Ensure that timely and accurate records are retained of all financial transactions and activity, as required.
6. Ensure official Town documents are given to the Town Clerk, the records management officer, for proper storage and safekeeping.

The Board should:

7. Establish written policies and procedures related to cash receipts and banking.
8. Perform a deliberate and thorough audit of all claims and supporting documentation before approving them for payment.
9. Regularly monitor and review Town finances by obtaining adequate reports and banking documentation from the Supervisor.
10. Ensure that appointed officials meet the minimum qualifications for appointment to a position.

Appendix A: Response From Town Officials



Office of the State Comptroller
Division of Local Government and School Accountability
Rochester Region
16 W Main St- Suite 522
Rochester NY 14614

April 3, 2024

With regard to the following audits:

- 2022M-172 (Town of Throop Oversight of the Supervisor's Cash Collections and Disbursements)

The town of Throop hereby accepts this report in its entirety. We do believe it should be noted that the impetus of the audit itself was based off information sent from years 2014 – 2016, which generated a cause for the review, and that the same pattern of behavior from the initial request is what the former supervisor plead guilty to. This pattern has been observed over more than just the stated 2017 – 2019 audit period as evidenced by the documents sent initially to OSC and we believe that should be noted in the report.

See below responses to the recommendations contained within the report:

1. Ensure all receipts are accurately recorded and deposit cash receipts intact and no later than 10 days after receipt.
 - a. This policy has already been implemented and we will continue to use best practice as it relates to deposits.
2. Ensure disbursements are adequately supported, proper and made after a proper claims audit and approval by the Board.
 - a. We currently make certain that all disbursements are adequately supported, proper, and made only after a proper claims audit and approval by the Board. Each board member is responsible for auditing all claims individually prior to the board's approval of the claims.

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3. Provide the Board with a monthly report of receipts and disbursements, as required, as well as other financial reports and bank statements which allow for adequate monitoring of the budget and finances overall.
 - a. The Supervisor currently makes available to the board all records of receipts and disbursements, as required, as well as other financial reports and bank statements to allow for adequate monitoring of the budget and overall finances.
4. Submit the Supervisor's records annually to the Board by January 20th for audit.
 - a. The Supervisor will continue to make their records available at all times to the town board for audit.
5. Ensure that timely and accurate records are retained of all financial transactions and activity, as required.
 - a. We currently ensure that timely and accurate records are retained of all financial transactions and activity, as required.
6. Ensure official Town documents are given to the Town Clerk, the records management officer, for proper storage and safekeeping.
 - a. We currently give all official Town documents to the Town Clerk, the records management officer, for proper storage and safekeeping.
7. Establish written policies and procedures related to cash receipts and banking.
 - a. The Board has established written policies and procedures related to cash receipts and banking.
8. Perform a deliberate and thorough audit of all claims and supporting documentation before approving them for payment.
 - a. The Board currently performs, as stated above, a deliberate and thorough audit of all claims and supporting documentation before approving them for payment.
9. Regularly monitor and review Town finances by obtaining adequate reports and banking documentation from the Supervisor.
 - a. The Board currently has access to all records and reports related to the town's finances.
10. Ensure that appointed officials meet the minimum qualifications for appointment to a position.
 - a. The Town Board currently ensures that all appointed officials meet the minimum qualifications for

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appointment to their respective positions.

We are committed to implementing these recommendations and improving our financial practices to better serve the residents of the Town of Throop. If you have any further questions or require additional information, please do not hesitate to contact us.

Sincerely,

Eric Ridley
Town Supervisor
Town of Throop, NY

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

- We interviewed Town officials and reviewed Board meeting minutes to gain an understanding of the Supervisor's fiscal oversight processes including recording, reporting and budgeting.
- We performed bank reconciliations for all Town checking and savings accounts for 2017 through 2020 to determine whether the accounting records reconciled with the bank records and reviewed any unreconciled variances.
- We reviewed all cash receipts during the audit period, totaling \$5.3 million, which the former Supervisor was responsible for depositing. We compared the accounting records to bank statements and deposit compositions to determine whether cash receipts were recorded accurately and timely, and whether the Supervisor made deposits timely and intact.
- We reviewed all cash disbursements during the audit period, totaling \$4.9 million, of which the former Supervisor was responsible for disbursing \$3.8 million, to identify any payments that were not included on an abstract or payments that were made prior to Board approval (as shown by the date of audit on the abstracts) by comparing the monthly abstracts to the cash disbursements as shown on the bank statements. We also reviewed 2018 and 2019 payroll records.
- We reviewed general ledger data to determine any high-risk cash disbursements within our audit scope period as they pertained to the former Supervisor, such as checks to cash or written directly to the former Supervisor. Of the 18 disbursements identified (totaling \$2,779), we compared the disbursements as listed in the accounting records to the abstracts and claim vouchers (including invoices/receipts). We documented where any information was missing or did not correspond, or whether appropriate support was not available to justify the disbursement being for a reasonable Town purpose. We further reviewed charges submitted for reimbursement to determine whether the Town credit card was used for these expenditures.
- We reviewed available records related to collections at the concession stand for 2017 through 2019 to determine whether collections received were deposited and recorded.

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.

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board to make the CAP available for public review in the Town Clerk's office.

Appendix C: Resources and Services

Regional Office Directory

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

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

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

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

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

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

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

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

Contact

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

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

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