



# City of Amsterdam

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## Treasurer's Office Collections

**2022M-203 | June 2023**

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# Report Highlights

## City of Amsterdam

### Audit Objective

Determine whether the City of Amsterdam (City) Controller (Controller) effectively managed the Treasurer's office cash collection process and ensured accounts receivable were reconciled.

### Key Findings

The Controller did not effectively manage the Treasurer's office cash collection process or ensure accounts receivable were reconciled.

- The Treasurer's office cash collection process and software system were deficient, allowing for 916 unaccounted for receipt numbers.
- Large unreconciled accounts receivable variances remained in the accounting records throughout our scope period. As of January 31, 2022, the accounts receivable balances in the accounting system were \$634,570 more than the balances in the collection system.
- The Controller did not periodically review the Treasurer's office collection records.

As a result, errors and irregularities in the City's financial operations may not be detected.

### Key Recommendations

- The Controller should provide adequate oversight of the Treasurer's office collections as required by the City charter.
- The software collection system should account for all receipt numbers.
- Users' access to the software collection system should be restricted to prevent the clerks from purging receipts.
- Accounts receivable balances should be periodically reconciled, and all variances should be investigated and corrected in a timely manner.

City officials generally agreed with our recommendations and indicated they planned to initiate corrective action.

### Background

The elected five-member Common Council (Council) is responsible for managing City operations. The Mayor is responsible, along with other staff, for City administration.

The Department of Finance includes the Controller's office and the Treasurer's office. The elected Controller is the head of the Department of Finance and serves as the City Treasurer. The Controller manages the City's financial affairs, including providing oversight and accountability of cash collection. He is also responsible for maintaining, examining, and auditing the books and accounts of officers and employees, including accounts receivable balances.

The Treasurer's office staff collect payments, record transactions in the collection system and make daily deposits. The Deputy Controller assists the Controller with maintaining the City's financial records.

#### Quick Facts

Population	17,836
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#### Treasurer's Office Collections

2020-21	\$31 million
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2021 - January 31, 2022	\$21 million
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#### Collection System Receivables

2020-21	\$10.8 million
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2021 - January 31, 2022	\$16.3 million
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### Audit Period

July 1, 2020 – January 31, 2022. We extended the scope period back to July 1, 2019, for a billed receivables comparison.

# Treasurer's Office Collections

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## **Why Should the Controller Provide Oversight of Collections?**

To properly fulfill his responsibilities, the Controller should provide adequate and ongoing oversight of the employees receiving, accounting for and depositing collections. Furthermore, the City charter requires the Controller to advise and assist all officers, employees and departments regarding proper fiscal management. To ensure there is a clear understanding of how collections are to be processed, the Controller should establish formal policies and procedures for how collections are to be accounted for, processed and deposited, including oversight procedures.

The Controller, as the chief fiscal officer and City Treasurer, is in charge of all financial affairs and it is his duty to safeguard the City's financial interests. His office should receive and have custody of all money paid to the City and he should confirm the deposit of such money into the City treasury.

## **The Controller Did Not Provide Adequate Oversight of Collections**

The Controller, who resigned after our audit period, (August 2022), indicated he was aware of his oversight responsibilities for the Treasurer's office collection process. However, he told us that the City did not have a system in place to perform the oversight duties. He did not develop policies or procedures, nor did he perform any monthly or periodic reviews of the Treasurer's office collections to ensure collections were safeguarded and accurately recorded. Instead, the Controller relied on the Deputy Controller to review the daily collections journal entries in the accounting system and the related bank deposits. However, he did not provide oversight nor guidance on how these duties should be performed and did not provide us with an explanation for why he did not provide adequate oversight.

When a high level of risk is present, such as handling cash, there is a greater need for proper procedures to safeguard the City's money to be in place, including oversight procedures designed to reduce and detect the risk of errors or irregularities occurring. Therefore, we discussed the importance of oversight procedures with the Controller and provided him with our publication, Fiscal Oversight Responsibilities of the Governing Board.<sup>1</sup>

## **How Should the Controller Ensure Collections Are Safeguarded, Properly Recorded and Deposited Intact in a Timely Manner?**

The controller should establish procedures to ensure all collections are safeguarded, properly accounted for, and deposited intact (in the same amount and form as received) in a timely manner. Procedures should include managerial

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<sup>1</sup> Available on our website at [www.osc.state.ny.us/localgov/pubs/lgmg/fiscal\\_oversight.pdf](http://www.osc.state.ny.us/localgov/pubs/lgmg/fiscal_oversight.pdf).

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oversight that would enable officials to identify any collecting, reporting and depositing deficiencies.

Collection software system controls should be designed to allow the system to print issued receipts, account for all receipt numbers with no option to purge, reset or skip receipts. The system should also allow users to enter the payment type for each collection. Complete and accurate collection records require that all receipt numbers are accounted for, and all collections are properly recorded (including payment date, payer name, amount, purpose, and form of payment) in the collection system for each receipt. Daily collection reports should be detailed and kept on file along with all related supporting documentation for the collections. Good business practices include documenting the type of payment (e.g., cash, check, credit card) on the supporting documentation for each collection. Furthermore, to ensure proper segregation of duties clerks from the Treasurer's office should not have the ability to post adjusting journal entries to receivables in the accounting system.

Adequate oversight procedures should be designed to reduce the risk of errors or irregularities occurring and detecting them if they do occur. Such procedures include review of daily collection reports and reconciling them to supporting documentation (e.g., tax stubs, invoices, building permits etc.), verifying collection journal entries are accurately uploaded in the accounting system and agree to bank deposits.

### **The City's Collection Process Was Deficient**

We assessed the procedures for processing collections in the Treasurer's office (see Appendix A for the Treasurer's office collection process) and found that the Controller did not adequately manage the cash collection process. He did not establish any procedures for receiving, recording and depositing collections. Without written procedures, the Treasurer's office employees did not have documented procedures to follow for recording collections. Although, we found that recorded collections were deposited intact in a timely manner, we found significant deficiencies in the collection process.

The Controller did not establish a process to ensure all collections received were supported by detailed payment information. As a result, the principal account clerk did not maintain detailed daily collection reports. Instead, she kept daily collection summary reports that did not include:

- Payor name and address,
- Payment type for each collection (e.g., cash, check or credit card),
- Penalty amounts on individual bills, or any notes added by the clerks such as permit numbers, bulk pickup charges or golf course collections.

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...[T]he  
Controller  
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In addition, the clerks did not record the payment type on the source documents for each collection.

The principal account clerk did not periodically generate reports to verify that all daily transactions were uploaded in the accounting system. For example, if a collection was entered with a prior date by error, it would not be identified and uploaded as part of the daily upload of journal entries into the accounting system. Because the Controller did not provide oversight, these practices continued and allowed for potential errors and irregularities to remain undetected.

### **The City’s Collection Software System Lacked Monitoring Controls**

We assessed the collection software system<sup>2</sup> controls and found that the Controller did not ensure the system controls were adequate. He was not aware of the system’s weaknesses and as a result did not take any steps to have them corrected or to implement compensating controls to address the deficiencies.

Printing Receipts: The collection system does not have the capability to print receipts<sup>3</sup> after they have been posted. Receipts could only be printed at the time they are posted if the printing option is selected. In addition, detailed daily receipt reports could not be generated once the daily transactions were uploaded in the accounting system.

Purging Receipts: Two Treasurer office clerks can purge general receipts and collection receipts.

- General receipts purge deletes all records of purged receipts. When a general receipt is purged, no trail of the issued receipt remains. Subsequently, generated receipt reports would not list the purged receipt.
- Collection receipts purge removes all records from the system’s cash receipt book reports. However, it does not remove the applied payments from the individual customer receivable balances to which the purged receipts were applied. As a result, the individual receivable balances were understated.

The ability to purge receipts should not be available in the collection system because using the purge option eliminates all evidence of the original transaction and it creates a gap in the receipt numbers, allowing an opportunity for misappropriation of funds to go undetected. Upon review of the system access report and discussion with the Deputy Controller, we found the option to purge receipts could be easily disabled through the administrator account. City officials were unaware that the purging option was enabled and the Deputy Controller

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2 See Appendix A for details on the collection software system and how it interacts with the accounting system.

3 See Appendix A for explanation of general receipts and collection receipts.

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stated that she will disable this option to all employees who have access to the collection system.

Receipt Numbers: Receipt numbers could be skipped or reset. The system generates a new receipt number each time the receipt screen is opened in the collection system. However, the clerks had the ability to reset receipt numbers by changing the receipt number to a subsequent number, which would cause unexplained gaps in the receipt numbers. The system will not allow the receipt numbers to be reset with a prior receipt number. In addition, the system does not have the capabilities to produce reports identifying purged, skipped and reset receipt numbers.

Payment Type: The clerks are not able to select the payment types when uploading receipts in the collection system. For example, mortgage processing companies mail checks to pay residents' tax bills, however, the collection system automatically assigns the payment type of "cash" to all uploaded individual receipts and the clerks cannot change it to "check". Similarly, the collection system assigns the payment type of "check" to all web payments when the web payments report is uploaded by the principal account clerk, although the payments are made electronically by Automated Clearing House payments<sup>4</sup> or credit cards.

The clerks told us the collection system was set up over 10 years ago and no efforts were made by the Controller or his staff, prior to our audit, to contact the vendor and request modifications to the system or implement additional controls to ensure the accuracy of recorded payment types.

Adjustments to Receivables: Two of the Treasurer's office three clerks can adjust accounts receivable balances in the collections system. Once an adjustment is made in the collection system, the clerks would upload the journal entry in the accounting system. Although the Deputy Controller is responsible for reviewing and posting all daily journal entries uploaded in the accounting system, we found two of the Treasurer's office clerks could post uploaded entries in the accounting system. The Treasurer's office clerks' ability to post entries in the accounting system eliminated the control provided by segregating the collection duties from recording responsibilities and the supervisory review by the Deputy Controller before postings were made.

Because the Controller did not ensure all collections had adequate supporting documentation, the collection software system had adequate controls and the clerks' access within the system was limited only to functions required to perform their duties, City officials could not ensure that all collections were properly recorded and deposited. Without adequate oversight of the receivables'

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<sup>4</sup> Automated Clearing House payments are performed by a third-party vendor by moving funds from one bank to another.

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adjustment process, the City is at risk of inappropriate adjustments being made leaving the City vulnerable to collection errors or misappropriations.

### **Collections Were Not Always Supported and Receipt Numbers Were Unaccounted for in the Collection System**

Daily Collections: We reviewed 4,750 collections, totaling almost \$2.4 million, the clerks recorded during the audit period. These collections represented all recorded receipts on 15 selected days and included 2,513 mortgage payments, totaling almost \$1.1 million, which were adequately supported. However they were uploaded in the collection system with the payment type of “cash” even though they were paid by checks. As a result, the total amounts of cash and checks on the collection report were not accurate. There were 4,283 receipts, totaling almost \$2.1 million, which did not have the proper payment type recorded in the collection system, or the supporting documentation did not indicate the payment type, or there was no supporting documentation at all. Additionally, the clerks did not indicate the payment type on the supporting documentation kept on file.

We found the following for non-mortgage collections within our sample:

- 467 collections (21 percent), totaling \$274,799, had the correct payment type indicated on the supporting documentation.
- 1,645 collections (74 percent), totaling \$1,005,373, did not have payment type indicated on the supporting documentation.
- 125 collections (5 percent), totaling \$16,724, did not have supporting documentation on file or only had a printed collection system receipt.

All collections from the selected 15 days were deposited in a timely manner and intact.

Receipt Gaps: The Treasurer’s office clerks generated 78,670 receipts during our audit period. However, there were 926 missing receipt numbers. Collection system representatives told us that the system was not able to produce reports to identify purged, skipped or reset receipts. The clerks told us that they did not purge or reset receipts, however we found eight instances when receipts were purged.

We searched for all 926 missing receipt numbers in the collections module of the collection system to determine whether they were associated with payments applied to receivable accounts. We found eight collection receipts, totaling \$4,190, were applied to receivable accounts. All eight were reversed, purged, and re-entered with a new receipt number. Although properly re-entered and reversed, these receipts should not have been purged. In addition, two receipt gaps were caused by corrections for transactions from prior periods.

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We could not find any support and the clerks could not provide any documentation for the remaining 916 missing receipt numbers. As a result, the Controller cannot be certain all collections were recorded and deposited.

The main function of a cash receipts system is the accountability of all issued receipts. Without accountability for all receipt numbers, City officials and employees have no assurance that all collections are recorded and deposited.

Accounts Receivable Adjustments: We reviewed 20 adjustments to customer accounts receivable balances, totaling \$282,761, and found 16 adjustments, totaling \$275,540, were supported. Two adjustments, totaling \$7,106, were not supported. Another two adjustments had small calculation errors. The journal entries for all 20 adjustments were accurately uploaded in the accounting system.

The lack of adequate supporting documentation for all collections and having gaps in the receipt numbers creates a risk that all collections may not be accounted for and deposited.

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### **Why Should the Controller Reconcile Accounts Receivable Balances?**

Ensuring the account receivable balance from the accounting system reconciles to the sum of the individual customer accounts from the collection system is a valuable check on the accuracy of the accounting records. A difference between these two records may indicate that record-keeping errors have occurred. Differences should be promptly pursued, resolved and records corrected accordingly.

A receivable control account is an accounting record for recording and summarizing total billings, total collections, adjustments, and the outstanding balance of billed receivables. A properly maintained receivable control account allows for the balance of billed receivables to be readily determined and reconciled to individual customer accounts. Separate receivable control accounts should be established for each type of billed receivable to account for transactions related to the billed receivable process.

Properly designed accounting processes ensure that total billings and individual customer accounts are accurately accounted for, collections are recorded in a timely manner, and delinquent accounts are readily identified and enforced. It is important to periodically reconcile control accounts to individual customer accounts to ensure the overall accuracy of the accounting records.

### **Accounts Receivable Balances Did Not Reconcile to the Customer Accounts**

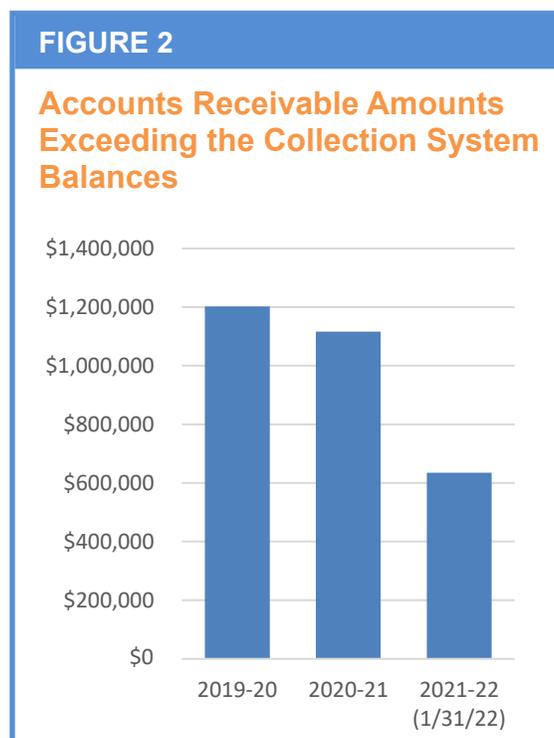
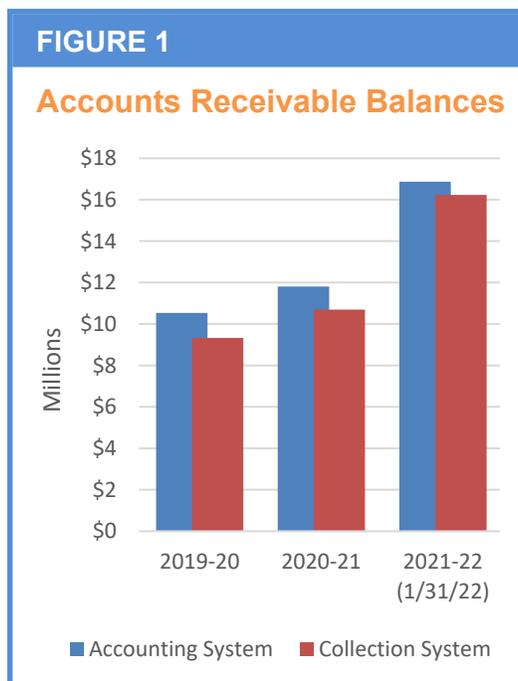
The Controller did not provide an explanation why he did not reconcile accounts receivable balances or provide guidance or oversight of the reconciliation

process. The Deputy Controller maintained a spreadsheet to compare specific accounts receivable balances<sup>5</sup> from the accounting system to the collection system's customer accounts at the end of each month. However, she relied on the balances from the collection system's unpaid report, which included receivable balances as of the run date of the report instead of the effective date of the report. This resulted in receivable balances including activity outside of the accounting period that was being reported.

In addition, the spreadsheet reconciliations were not updated for any subsequent adjusting journal entries from the accounting system. The Deputy Controller told us she reduced the water, sewer and refuse receivables in the accounting system by \$533,615 in 2019-20 and by \$161,126 in 2020-21 by posting adjusting journal entries to match the receivable balances to the unpaid reports from the collection system. However, there was no documentation to support these adjustments to ensure the adjusted amounts were correct. Furthermore, there was no evidence anyone else reviewed the adjusted amounts for accuracy or approved them before the Deputy Controller recorded the adjustments.

We also found large variances between the receivable account codes maintained in both systems. In total, the receivable balances in the accounting system exceeded the collection system balances (See Figures 1 and 2).

...[T]he receivable balances in the accounting system exceeded the collection system balances.



5 City, county, and school taxes; refuse billing; water and sewer residential billing

The largest receivable variance was in the city tax receivable account codes. As of January 31, 2022, the total city tax receivable balance in the accounting system exceeded the collection system balance by \$680,662. The Deputy Controller had identified and corrected previous errors in the collection system when she found that collections were recorded in the wrong account codes. However, support for these corrections was not maintained to identify the details of the errors and subsequent corrections. Furthermore, the relevy amounts for water, sewer and refuse charges prior to July 1, 2021, were incorrectly recorded as revenue in the general fund when the current year's city tax receivable journal entries were posted. As a result, the receivable balance was erroneously increased by \$553,283 in the 2020-21 fiscal year, because these amounts had already been recorded as revenues in the water, sewer and refuse funds (Figure 3).

The lack of adequate oversight, including investigation of any identified receivable variances in a timely manner, allowed numerous errors and irregularities to occur and remain uncorrected. As a result, the receivable balances in the accounting system are not supported. Additionally, the receivable balances in the accounting system were not complete because they did not include all receivable account codes from the collection system.



### What Do We Recommend?

The Council should:

1. Ensure that the Controller establishes adequate collection policies and procedures for collections.
2. Ensure the Controller provides adequate oversight of the Treasurer's office collections.

The Controller should:

3. Provide adequate oversight of collections as required by the City charter.

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4. Establish policies and procedures for collecting, recording and depositing collections.
  5. Ensure the principal account clerk:
    - a. Maintains detailed daily collection reports.
    - b. Reconciles daily collections to supporting documentation.
    - c. Periodically verifies all daily transactions were uploaded in the accounting system.
    - d. Accurately records accounts receivable adjustments in the collection system after getting appropriate approval, and maintains adequate supporting documentation on file.
  6. Ensure collection system deficiencies from this report are addressed to:
    - e. Allow recorded receipts to be printed.
    - f. Allow detailed receipt reports to be generated after transactions have been uploaded in the accounting system.
    - g. Remove the option to purge, reset or skip receipt numbers.
    - h. Record the proper payment type for all collections.
    - i. Accurately generate unpaid account receivable reports.
  7. Ensure someone from the Controller's office reviews and posts all entries in the accounting system.
  8. Ensure Treasurer's office staff:
    - j. Have only the necessary collection system access rights to perform their daily duties.
    - k. Do not have access to post journal entries in the accounting system.
    - l. Are properly trained to record transactions accurately and maintain adequate supporting documentation and collection system reports on file.
  9. Ensure accounts receivable codes are properly set up in the collection system by the principal account clerk and reviewed and approved by someone from the Controller's office.

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10. Ensure accounts receivable balances from the collection system are reconciled monthly to the accounting system and all identified variances are investigated and corrected in a timely manner.

# Appendix A: Treasurer's Office Collection Process

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The Treasurer's office consists of a principal account clerk and two account clerks. All three clerks receive collections from customers and record transactions in the collection system. The clerks record two types of receipts in the collection software system: general receipts and collection receipts. General receipts are entered when there is no related receivable account (e.g., golf course receipts, building permits, recreation department receipts, bulk pick-up, etc.). Collection receipts are entered and applied to billed receivable accounts (e.g., city taxes, county taxes, installment agreements, water and sewer charges, etc.). Generally, the clerks create receipt batches within the system that are identified with their initials and enter receipts into the batches. Certain receipts are entered in separate batches to differentiate the types of receipts and to facilitate an easy reference. For example, separate batches are entered for mortgage company payments, checks received in the mail and web payments.

At the end of each day, all cash and checks collected are locked in the Treasurer's office safe. The next morning, the principal account clerk generates daily reports from the collection system, for the prior day, and reconciles the entered receipts to cash, checks and credit card reports from the prior day. Next, she generates a web payment report for the prior day and uploads any online tax payments into the collection system with the prior day's payment date. Then, she generates and prints an updated daily report for the prior day and confirms the web payments were accurately uploaded into the collection system.

One of the Treasurer's office clerks counts the cash, and then prepares and initials the deposit tickets. Another employee from the Controller's office performs a second count of the cash and initials the deposit tickets, to confirm the count is accurate. After the count has been verified by the Controller's office, the cash and deposit tickets are placed in a sealed deposit envelope, and the clerk responsible for the prior day's collection verification is escorted, by a police officer, to the bank to drop off the deposit envelope. Received checks are scanned in and deposited remotely as soon as the principal account clerk reconciles the prior day's collections.

Upon completion of the daily reconciliation, the principal account clerk uploads the daily collection journal entries from the collection software system to the accounting system. The principal account clerk prepares a daily envelope for each collection day, which includes printed daily summary reports from the collection system, supporting documentation for the receipts (e.g., tax stubs, parking summons, check stubs, etc.), deposit tickets, remote deposit reports, credit card reports, web payments reports, and any other supporting documentation which the clerks deemed necessary to keep on file.

# Appendix B: Response From City Officials

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## **CITY OF AMSTERDAM, NEW YORK**

Office of the Mayor

Mayor Michael Cinquanti

June 5, 2023

NYS Office of the State Comptroller  
Division of Local Government and School Accountability  
110 State Street, 12<sup>th</sup> floor  
Albany, NY 12236

To Whom it May Concern:

This letter is being sent in response to your review report on the City of Amsterdam's Treasurer's Office Collections. The report lists several key findings about the collection process, and this letter will explain the steps that the city has taken to address those findings.

Controller Oversight of Collections: The position of Controller in the City of Amsterdam recently changed from an elected position to an appointed position. The new Controller, Louise Biron, who was appointed in February, is taking steps to ensure proper continued oversight of the collections process. She has reviewed the processes currently in place with staff and has confirmed that many of your recommendations were implemented soon after you conducted your fieldwork. For example, the user permissions in our software system were adjusted so that the Treasurer's office staff only have the necessary access rights. The software system setting was changed to prevent accidental purging of cash receipts. Additionally, the principal account clerk runs detailed daily receipt reports and compares them to the daily activity to ensure that payment types tie out exactly to the amounts recorded. Daily reports are also reviewed to make sure no transactions are posted to a prior period in error. Furthermore, the deputy controller reviews checking account activity online every day to match up every deposit to the general ledger.

Some of your recommendations have not been implemented yet, because of deficiencies within our software system. One such recommendation is ensuring that the proper payment type is recorded for all payments. Our software support representative confirmed that when payment detail comes in as an electronic file (i.e. escrow tax payments) the payment type option is limited to cash, even if the payment is actually made by check. There is a daily reconciliation process now in place to compensate for this limitation.

Large unreconciled accounts receivable variance: The financial software currently in use by the city is comprised of two separate and distinct components (one for accounting and one for collections). Daily transfers of data between each component are required. A prior year tax levy entry error (possibly from 2017-18) created a large discrepancy between the collection and accounting programs. Additional recording entry errors occurred until 2021, making reconciliation even more difficult. The annual levy is

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mcinquanti@amsterdamny.gov



This audit brought to our attention gaps we were not aware of. We have begun steps to implement the corrective actions noted above and are committed to ensuring that sound fiscal practices are consistently adhered to at ALCS.

Sincerely, 

Beth Robertson  
Board Chair

***“One Leader Changes Everything”***

ALCS High School • 19 Hackett Blvd. • Albany, New York 12208  
ALCS Middle School • 75 Park Avenue • Albany, New York 12202  
Phone (518) 694-5300 • Fax (518) 694-5307  
[www.albanyleadership.org](http://www.albanyleadership.org)

## Appendix C: 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 City officials and employees to gain an understanding of the Treasurer's office collection process and the Controller's oversight.
- We reviewed the City charter and interviewed City officials and employees to determine whether there were cash receipt policies and procedures.
- Using our professional judgment, we selected a sample of 15 days, during our audit scope period, based on high dollar amount collections, different payment types and descriptions. We tested all collections from the selected dates to determine whether the collections were adequately supported, deposited in a timely manner and intact, and whether payment type was indicated on the supporting documentation. We reviewed the reports from the collection system and supporting documentation from the daily envelopes, other supporting documentation not included in the daily envelopes (i.e., installment agreements, building permit applications, mortgage processing companies files and reports), detailed receipt report files from the collection system, bank statements, deposit tickets and deposit slips.
- We selected a sample of 20 reversed collection receipts, totaling \$24,442, and 24 negative general receipts, totaling \$308,285, recorded during our audit period, based on high dollar amounts, descriptions and payment types. We interviewed the clerks and reviewed applicable supporting documentation to determine whether the receipts were adequately supported.
- We reviewed collection system access reports to determine the access rights for the three clerks in the Treasurer's office.
- We obtained detailed receipt report files from the collections system. We interviewed City officials, employees, and representatives from the collection system vendor to determine the possible reasons for the identified gaps in receipt numbers within our audit period.
- We selected a sample of 20 adjustments to accounts receivable balances, totaling \$282,761, in the collection system based on high dollar amounts and descriptions. We reviewed collection system reports, accounting system journal entries and available supporting documentation (e.g., collection system reports, code invoices, bankruptcy information, and correspondence with the Assessor's office) to determine whether the adjustments were appropriate, adequately supported, and accurately uploaded in the accounting system.

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- We reviewed all billed receivable accounts from the accounting system and the collection system for our audit period. We grouped the accounts per type of receivable (i.e., city taxes, county taxes, school taxes, installment agreements, refuse charges, water rents, sewer rents and vacant property fees), reviewed all related adjusting journal entries from the accounting system and compared the receivable balances between both systems. We interviewed the Deputy Controller to gain an understanding of the accounts receivable reconciliation process and the provided oversight as well as the reasons for the receivables variances between both systems.

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 Council 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 Council to make the CAP available for public review in the City Clerk's office.

## Appendix D: Resources and Services

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### **Regional Office Directory**

[www.osc.state.ny.us/files/local-government/pdf/regional-directory.pdf](http://www.osc.state.ny.us/files/local-government/pdf/regional-directory.pdf)

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

[www.osc.state.ny.us/local-government/publications](http://www.osc.state.ny.us/local-government/publications)

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

[www.osc.state.ny.us/local-government/fiscal-monitoring](http://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](http://www.osc.state.ny.us/local-government/publications)

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

[www.osc.state.ny.us/local-government/resources/planning-resources](http://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/files/local-government/publications/pdf/cyber-security-guide.pdf](http://www.osc.state.ny.us/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.state.ny.us/local-government/required-reporting](http://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](http://www.osc.state.ny.us/local-government/publications)

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[www.osc.state.ny.us/local-government/academy](http://www.osc.state.ny.us/local-government/academy)

## Contact

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