

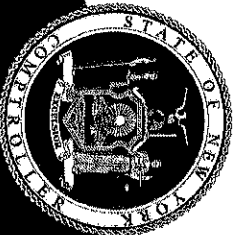
DIVISION OF LOCAL GOVERNMENT AND SCHOOL ACCOUNTABILITY

REPORT OF EXAMINATION | 2019M-116

# Town of Alexandria

## Water and Sewer District Financial Condition

DECEMBER 2019



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

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# Report Highlights

Town of Alexandria

## Audit Objective

Determine whether the Town officials effectively managed the financial condition of the water and sewer districts by reasonably estimating budgets and ensuring positive financial results.

## Key Findings

Town officials did not effectively manage the financial condition of the water and sewer districts. We found the following:

- Officials did not budget accurately nor raise sufficient revenues to fund water and sewer operations, which resulted in five districts incurring unplanned operating deficits annually.
- Five of the seven water and sewer districts had deficit fund balances ranging from \$13,620 to \$113,900 as of December 31, 2018. These deficit fund balances ranged from 14 to 217 percent of 2019 budget appropriations.
- Officials relied on interfund advances to finance operations in the five districts during the past three years. The Board did not approve these advances, which totaled more than \$312,000 at the end of 2018.

## Key Recommendations

- Review water and sewer billing rates annually and revise them as necessary to ensure sufficient revenues are generated to cover expenditures.
  - Develop reasonable revenue and expenditure estimates and monitor the budgets throughout the year.
  - Develop a plan to address the negative fund balances in the water and sewer districts and repay the interfund loans.
- Town officials agreed with our recommendations and indicated they planned to initiate corrective action.

## Background

The Town is located in Jefferson County. The Town is governed by an elected Town Board (Board) composed of four members and a Town Supervisor (Supervisor). The Board is responsible for the overall management and oversight of financial operations, including adopting the annual budget and establishing water and sewer user charges. The Supervisor serves as the chief executive officer and budget officer. The Town Clerk is responsible for billing and recording water and sewer user charges. Town officials contracted with a certified public accounting firm to assist the Supervisor with maintaining the financial records and reports.

The Town has five water districts (Carnegie Bay, Edgewood, Otter Street, Redwood and Route 12) serving approximately 373 customers and two sewer districts (Redwood and Route 12) serving approximately 235 customers.

### Quick Facts

Population	4,061
Employees and Officials	34
2018 Water Districts Appropriations	\$426,143
2018 Sewer Districts Appropriations	\$234,073

## Audit Period

January 1, 2017 – December 31, 2018. We extended our audit period back to January 1, 2016 to review the financial trends and also reviewed the 2019 adopted budget.

# Water and Sewer District Financial Condition

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## What Is Sound Financial Condition?

Sound financial condition may be defined as the ability to balance recurring expenditure needs with recurring revenue sources while providing the desired level of services on a continuing basis. The board and town officials are responsible for the financial planning and management necessary to maintain the town's financial condition.

This includes developing structurally balanced budgets based on expected results of operations. Fund balance (which represents resources remaining from prior years) is a key measure of financial condition. Town officials should ensure that the level of fund balance maintained is sufficient to provide adequate cash flow to guard against unanticipated and anticipated expenditures or revenue shortfalls.

A town in sound financial health can consistently generate sufficient, recurring revenues to finance anticipated expenditures, and maintain sufficient cash flow to pay bills and other obligations when due, without relying on interfund advances.<sup>1</sup> To effectively manage the financial condition of water and sewer districts, a board must ensure billing rates are sufficient to cover the cost of operations. The board should monitor the budget during the year and approve all inter-fund advances before they are made by the supervisor.

## Five Water and Sewer Districts Had Deficit Fund Balances

Town officials did not effectively manage the financial condition of five water and sewer districts, which led to deficit fund balances ranging from about \$13,620 to \$113,900 at the end of 2018.<sup>2</sup> These deficits were significant, given the size of the annual budgets and the number of customers billed by each district.

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<sup>1</sup> In accordance with New York State General Municipal Law, Section 9-a, any advances must be repaid (along with applicable interest) by the close of the year in which the advances are made.

<sup>2</sup> The remaining two water districts (Oter Street and Redwood) have maintained positive fund balances for the past three completed years.

**Figure 1: Water and Sewer District Deficit Fund Balances – As of December 31, 2018**

District	Customers	Deficit Fund Balance	2019 Budgeted Appropriations	Deficit Fund Balance as a Percentage of 2019 Appropriations
Redwood Sewer	220	(\$113,898)	\$137,150	(83%)
Route 12 Sewer	15	(\$14,467)	\$106,140	(14%)
Route 12 Water	38	(\$46,875)	\$105,540	(44%)
Edgewood Water	1	(\$22,872)	\$10,518	(217%)
Carnegie Bay Water	10	(\$13,629)	\$9,118	(149%)

Four of the five districts had deficit fund balances before 2016 and those deficits continued to increase because the districts experienced unplanned operating deficits totaling between \$13,600 and \$56,000 for the 2016 through 2018 years combined. The districts experienced recurring operating deficits because the Board approved unrealistic budgets.

Figure 2: Water and Sewer District Operating Results<sup>a</sup> and Deficit Fund Balances

District	2016	2017	2018
<b>Redwood Sewer</b>			
Beginning Deficit Fund Balance	(\$57,932)	(\$100,120)	(\$115,552)
Operating Surplus (Deficit)	(\$42,188)	(\$15,432)	\$1,654
Ending Deficit Fund Balance	(\$100,120)	(\$115,552)	(\$113,898)
<b>Route 12 Sewer</b>			
Beginning Surplus (Deficit) Fund Balance	\$12,375	(\$8,073)	(\$9,702)
Operating Deficit	(\$20,448)	(\$1,629)	(\$4,765)
Ending Deficit Fund Balance	(\$8,073)	(\$9,702)	(\$14,467)
<b>Route 12 Water</b>			
Beginning Deficit Fund Balance	(\$17,143)	(\$31,842)	(\$49,537)
Operating Surplus (Deficit)	(\$14,699)	(\$17,695)	\$2,662
Ending Deficit Fund Balance	(\$31,842)	(\$49,537)	(\$46,875)
<b>Edgewood Water</b>			
Beginning Deficit Fund Balance	(\$6,899)	(\$18,382)	(\$26,648)
Operating Surplus (Deficit)	(\$11,483)	(\$8,266)	\$3,776
Ending Deficit Fund Balance	(\$18,382)	(\$26,648)	(\$22,872)
<b>Carnegie Bay Water</b>			
Beginning Deficit Fund Balance	(\$7)	(\$1,990)	(\$8,812)
Operating Deficit	(\$1,983)	(\$6,822)	(\$4,817)
Ending Deficit Fund Balance	(\$1,990)	(\$8,812)	(\$13,629)

a. For operating results, operating surplus (deficit) equals total revenues less total expenditures for the year.

### Officials Overestimated Revenues in the Adopted Budgets

The actual amount of water and sewer revenues fell short of the budget estimates during each of the past three years.<sup>3</sup> For example, actual sewer charges in the Redwood sewer district fell short of budgeted revenues by a combined \$58,561 or 16 percent from 2016 through 2018 and water charges in the Route 12 water district were \$38,000 or 18 percent less than estimates for 2017 and 2018 (Figure 3).

<sup>3</sup> Each district charges its property owners based on an annual uniform rate referred to as an equivalent dwelling unit. The water districts also charge based on metered water use, and separately charge certain properties not connected to water service.

Figure 3: Water and Sewer Revenues – Budget-To-Actual Comparison

District	2016	2017	2018
<b>Redwood Sewer</b>			
Estimated Revenues	\$124,446	\$124,260	\$127,933
Actual Revenues	\$95,242	\$97,794	\$125,042
Under Budget	(\$29,204)	(\$26,466)	(\$2,891)
<b>Route 12 Sewer</b>			
Estimated Revenues	\$76,033	\$101,108	\$106,140
Actual Revenues	\$79,002	\$101,995	\$101,375
Over (Under) Budget	\$2,969	\$887	(\$4,765)
<b>Route 12 Water</b>			
Estimated Revenues	\$64,700	\$101,192	\$111,430
Actual Revenues	\$84,196	\$80,586	\$94,014
Over (Under) Budget	\$19,496	(\$20,606)	(\$17,416)
<b>Edgewood Water</b>			
Estimated Revenues	\$12,454	\$13,817	\$14,404
Actual Revenues	\$1,519	\$3,084	\$9,354
Under Budget	(\$10,935)	(\$10,733)	(\$5,050)
<b>Carnegie Bay Water</b>			
Estimated Revenues	\$6,554	\$7,917	\$8,301
Actual Revenues	\$5,314	\$2,809	\$1,682
Under Budget	(\$1,240)	(\$5,108)	(\$6,619)

The Supervisor and a Board member told us that revenue estimates were not based on historical data for each district. Rather, officials projected revenues at amounts to match budgeted expenditures. As a result, the adopted budgets often included increases in estimated revenues even though the districts did not meet their revenue projections in prior years and the water and sewer rates remained unchanged or substantially the same.

Officials told us that the Board did not annually review billing rates and revise them as needed to help ensure charges were sufficient to cover the cost of water and sewer services. For example, the Redwood sewer district began 2016 with a deficit fund balance of \$57,932, which nearly doubled to \$115,522 after two consecutive years of operating deficits.

Further, despite revenue shortfalls and increasing deficits, the Board did not approve a rate increase for this district until mid-2018 when it increased the annual equivalent dwelling unit (EDU) rate from \$450 to \$650. With this rate increase in effect for half the year, the district generated a small operating surplus of \$1,654, which reduced the deficit fund balance to \$113,898 at the end of 2018.

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Similarly, rates in the Route 12 water district have remained unchanged since the inception of the district in 2015 despite the district experiencing operating deficits in 2016 and 2017 that led to a \$49,537 deficit fund balance at the end of 2017. This deficit fund balance remained substantially the same (\$46,875) at the end of 2018.

Further, based on our discussions with officials and a review of certain accounting and billing records, inaccurate water meter readings may have contributed to the revenue shortfalls in the water districts. We conducted a separate audit of the Town that focused on the Redwood water and sewer district charges and identified various deficiencies involving the water meter readings used.<sup>4</sup> Because the officials used the same billing system for all water districts, some deficiencies we identified in this report may have also impacted other water district charges.

For example, the Edgewood water district, with a hotel as its only customer, experienced significant revenue fluctuations over the past three years despite billing rates remaining fairly constant.<sup>5</sup> Although the hotel is operational year round, records indicate the Town billed for 80 gallons of water, for charges totaling \$54 in the January and April 2017 quarterly billings. However, during the same quarterly billing periods in 2018, the Town billed the hotel for 330,000 gallons of water, or \$2,535. Officials told us that they were unaware why this occurred.

Additionally, in June 2018 the water operator found that incorrect meter readings were being recorded for a campground located in the Route 12 water district because the wrong multiplier was being used.<sup>6</sup> This likely resulted in more than 1 million gallons of water use, or \$4,902 that was not billed in the January 2017 through April 2018 billings. After identifying the error, Town officials provided this customer with a revised bill in November 2018 to recover \$2,769 of these charges.

When procedures are not in place to ensure meter readings are accurate, the Town is susceptible to lost revenues due to under billed water use. During our audit fieldwork in 2018, officials were working with an outside consultant to improve their meter reading procedures for the water districts.

We reviewed the 2019 adopted budget to determine the reasonableness of revenue estimates in the five water and sewer districts. While the estimated revenues of \$137,150 for the Redwood sewer district were reasonable based on the EDU rate and number of billed EDUs in the district, it appears the Board continued to overestimate revenues in the budgets of other districts.

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4 Refer to our report *Town of Alexandria – Redwood Water and Sewer District Charges (2019M-90)* at [www.osc.state.ny.us/localgov/audits/index.htm](http://www.osc.state.ny.us/localgov/audits/index.htm)

5 In 2017, the Board increased water rates by 1 percent (from \$7.56 to \$7.64 per 1,000 gallons of water use) and remained the same through the end of 2018.

6 After remote meter readings are downloaded into the computerized billing software, a multiplier (e.g., 100, 1,000, or 10,000) is then applied in the system to the meter reading to calculate water use (volume).



For example, the Board budgeted \$105,540 for water charges in the Route 12 water district, which was about \$11,500 (12 percent) more than the actual revenue received in 2018. It also budgeted \$9,118 for water charges in the Carnegie Bay water district while actual revenues averaged \$3,268 over the prior three years (2016 to 2018). If the Town does not realize the water and sewer charge revenues budgeted in 2019, the deficit fund balances in these districts may continue to increase.

### Overspent Appropriations Contributed to the Operating Deficits

In addition to regularly overestimating revenues over the past three years, officials overspent appropriations in all five districts in 2016 and three districts in 2017. This contributed to the unplanned operating deficits those years. We compared actual expenditures to the appropriations in the 2016 adopted budget (Figure 4).

Figure 4: Appropriations – Budget-to-Actual Comparison

District	Appropriations	Actual Expenditures	Amount Over Budget	Percentage Over Budget
Route 12 Water	\$64,700	\$98,896	(\$34,196)	(53%)
Route 12 Sewer	\$76,033	\$99,450	(\$23,417)	(31%)
Redwood Sewer	\$124,446	\$137,463	(\$13,017)	(10%)
Carnegie Bay Water	\$6,554	\$7,297	(\$743)	(11%)
Edgewood Water	\$12,454	\$13,002	(\$548)	(4%)

We reviewed the 2016 adopted budgets and expenditure records and determined the causes of the most significant dollar variances in three districts.

- The Route 12 water district's first full-year of operations was in 2016. The district reported about \$48,303 for water transportation and distribution contractual costs that were not included in the adopted budget. About \$30,000 of these unbudgeted costs were for the purchase of water from the Village of Alexandria.
- Town officials have an intermunicipal agreement with the Town of Orleans (Orleans) for the operation of the Route 12 sewer district that requires the Town pay its share of costs to Orleans based on the number of EDUs in the district. Although these costs should have been relatively easy to calculate, the Board underestimated the EDU costs by \$23,417 (31 percent). Officials were unable to explain why the appropriations for this district were projected so low and attributed the difference to a potential error.
- The Town overexpended appropriations for contractual expenditures (utilities and supplies) by about \$30,000 in the Redwood sewer district. While the Town spent less than budgeted in other appropriation accounts, this led to the district exceeding total appropriations by about \$13,000.

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Although the Board received monthly budget-to-actual reports that showed the overdrawn appropriations accounts during the year, it did not make timely budget modifications to address the overages. In February 2017, the Board amended the 2016 budget to correct the overdrawn accounts by transferring funds from the unexpended balances of other line items and appropriating additional fund balance when the total appropriations were exceeded.

However, only one district (Route 12 sewer district) began 2016 with available fund balance (Figure 1) and that fund balance was not sufficient to finance the increase in appropriations. As a result, the year-end budget to actual reports did not provide a true picture of the budget variances in each appropriation account because the budgets were modified to align with the actual results, even though additional funding was unavailable.

The Board increased appropriations for most districts in the 2017 adopted budget. However total expenditures exceeded appropriations in the following three districts: Redwood sewer district - \$8,470 (7 percent), Route 12 sewer district - \$2,516 (2 percent) and Carnegie Bay water district - \$1,714 (22 percent). Similar to the prior year, the Board approved budget modifications for 2017 overdrawn accounts in January 2018 and relied on appropriated fund balance to increase the total appropriations in the Route 12 sewer district and Carnegie Bay water district, despite having no fund balance available at the beginning of 2017. In 2018, the Town did not overspend total appropriations in any of the districts.

Timely detection of budget shortfalls allows the Board to take action earlier to address overspending. Recognizing shortfalls earlier allows it the opportunity to identify whether the issue is an ongoing problem that could impact the succeeding year's budget or a temporary shortfall.

### **Officials Relied on Interfund Advances To Fund Water and Sewer District Operations**

Town officials relied on interfund advances (loans) from other districts and funds (primarily from the general and highway funds) to address the need for cash for five districts. Although GML allows for advances between funds, these advances are intended to be short-term loans to be repaid by the end of each year and not used as long-term deficit financing.

However, these districts did not generate sufficient revenues to fund expenditures. As a result, the balances due to other funds or districts continued to be carried over from year-to-year. In addition, during our audit period, we were presented with no evidence that these advances were approved by the Board, as required by law. Therefore, the Board may not be fully aware of the extent to which these water and sewer districts have been relying on loans from other funds.

Figure 5: Year-End Advances Due to Other Funds and Districts

District	2016	2017	2018
Redwood Sewer	\$157,613	\$117,364	\$143,020
Route 12 Sewer	\$65,884	\$40,694	\$60,091
Route 12 Water	\$49,360	\$57,972	\$71,229
Edgewood Water	\$24,086	\$26,649	\$23,688
Carnegie Bay Water	\$1,990	\$8,876	\$14,589
<b>Totals</b>	<b>\$298,913</b>	<b>\$251,555</b>	<b>\$312,617</b>

As a result of the Board's failure to properly manage the water and sewer district finances, officials relied on advances to meet current obligations. Because these advances, to a great extent continued for several years, taxpayers who reside outside the boundaries of these districts are in effect subsidizing the water and sewer operations of these districts.

Unless the Board develops a plan to eliminate the fund balance deficits in these water and sewer districts, the districts will need to continue to rely on advances from other funds. This could eventually jeopardize the financial condition of those funds should the loans remain unpaid.

### What Do We Recommend?

The Town officials should:

1. Review the water and sewer billing rates annually and revise them as necessary to generate sufficient revenues to cover expenditures.
2. Develop reasonable revenue and expenditure estimates for the water and sewer districts, and monitor and adjust the budget if the anticipated results may not be achieved.
3. Develop a plan to address the negative fund balances in individual water and sewer districts which includes provisions to repay the outstanding interfund loans as soon as possible.
4. Ensure budget modifications are made timely throughout the year and fund balance is not appropriated to increase appropriations unless it is available.
5. Ensure meter readings are accurate and reliable and procedures are in place to follow up on discrepancies.

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The Supervisor should:

6. Obtain Board approval for inter-fund advances before funds are transferred.

# Appendix A: Response From Town Officials

## SUPERVISOR

Brent H. Sweet

Town Clerk

Jessica Hudson



OF THE THOUSAND ISLANDS

Supr. of Highways

Mike Tibbles

Deputy Clerk

Cheri VanBrocklin

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James VanCour

Barclay & Dannon

## Appendix A – Response from Town of Alexandria Officials: 2019M-116

The Town of Alexandria is in receipt of Draft Report 2019M-116, and generally agrees with the findings concerning deficit fund balances, overestimated revenues in past adopted budgets, and overspent appropriations, all of which have contributed to operating deficits in its several water and sewer funds. The Town Board further agrees that the Town has historically not done a good job of effectively managing those funds. That is why this particular Town Board has concentrated much of its collective efforts on these issues for the past 2 years. Indeed, OSC's observations and comments will be extremely helpful as the Board continues its emphasis on correcting the Town's procedures and monitoring its EDUs, water and sewer rates, and billing practices to ensure fair treatment to the users of its water and sewer systems and provide future stability to the funds which serve those users. Recognizing the long-standing issues in the districts, the Town has hired experienced consultants to assist town officials in the area of budgeting and another consultant to assist in water/sewer district oversight.

The Town of Alexandria started in 2018 to review the water and sewer rates annually. In 2017 and 2018 the town examined the Redwood sewer financials extensively because the "due to general A" amount was a large number (over \$100,000) and the sewer district for years had been running in deficit. Redwood sewer had a couple small rate increases which did not suffice to cover the yearly deficits. After closer examination it was discovered that the Redwood sewer district had been losing EDU'S since 1992 and no rate adjustment or analysis was performed for years. The supervisor in 2018 started having meetings and examining why the revenues were not comparable to projections in not only Redwood sewer district but also other town water and sewer districts. During 2018 and 2019 multiple factors were revealed that contributed to the special districts operating with deficits. Many of the factors had to do with Town of Alexandria billings not being accurate. For example, some district customers were not being billed the benefit assessment, the capital assessment and or usage while others were being overbilled. Another error was found that in all the water districts some customers water readings were not computed with the proper multiplier which resulted in many of those customers being underbilled. The comptroller's audit team was made aware of our problem and that we hired a water district consultant to help correct these deficiencies. Some customers usage was multiplied by 100 and it should have been multiplied by 10,000. We then for the first time ever reprogrammed all meters in all water districts to produce readings using the same multiplier (to the gallon) not one of the five (5) previous multipliers (1, 10, 100, 1000, 10,000) that may have been used.

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The Town of Alexandria is an equal opportunity provider, employer and lender.

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**SUPERVISOR**  
Brent H. Sweet

**Supt. of Highways**  
Mike Tibbles

**Deputy Supervisor**  
Ronald Thomson  
**Director of Finance**  
Michael Fayette  
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Barclay & Damon

The Redwood sewer district, Rt 12 water district and Edgewood water district all had operating deficits for 2016 and 2017. Those districts all had operating surpluses in 2018. The current board is in the process of examining and adjusting the current rate structure in all districts to bring the projected revenues in line with the projected expenditures. The town board has been monitoring expenditures in the districts in trying to balance these districts budgets. The town water and sewer districts are closely monitored and regulated by the NYS Department of Health and the NYS Department of Environmental Conservation respectively.

The town has ascertained many expensive repairs/upgrades and replacements that are necessary with equipment that is ten to twenty-seven years old. That is a prime reason that the town needs to build fund balances in those special districts in order to afford repairs/upgrades and replacements without using interfund advances. As figure 1, page 4 exhibits the fund balances for the special districts have negative balances which burdens the yearly expenditures when the need arises for repairs and upgrades. Figure 2 on page 5 clearly shows the town decreased the operating deficit (headed in the right direction) in 4 of the 5 special districts from 2017 to 2018.

In conclusion the Town of Alexandria board has become fully aware of the financial stress the special districts have incurred for years and the board is determined to balance the water and sewer districts budgets, thus beginning the building of much needed and required fund balances. The town board has also revamped the budget process and now relies on recent years data to project revenues and expenditures also realizing that in order to have a balanced budget from a deficit budget, expenditures must be decreased or revenues must be increased by increasing rates or users.

*Sincerely: The Town of Alexandria Town Board, November 27, 2019*

*BH Sweet*  
TOWN OF ALEXANDRIA Supervisor

(Page 2 of 2)

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## Appendix B: Audit Methodology and Standards

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We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law. To achieve the audit objective<sup>7</sup> and obtain valid audit evidence, our audit procedures included the following:

- We interviewed Town officials to gain an understanding of the processes for budget development, review of financial reports and overall water and sewer operations.
- We reviewed and analyzed the water and sewer district financial records and reports, including annual budgets, balance sheets and budget status reports, to identify financial condition concerns.
- We reviewed and compared adopted water and sewer budgets to operating results to determine whether budgets were realistic and followed up on significant variances.
- We reviewed water and sewer billings and water rates to determine whether they were sufficient for related expenditures.
- We reviewed Board minutes during our audit period to determine whether interfund advances were approved and we reviewed financial records to determine whether these advances were repaid.
- We reviewed the 2019 budget to determine whether officials made corrections to address the operating deficits in the water and sewer districts.

We conducted this performance audit in accordance with GAGAS (generally accepted government auditing standards). 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.

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<sup>7</sup> We also issued a separate audit report, *Town of Alexandria – Redwood Water and Sewer District Charges* (2019M-90).

# Appendix C: Resources and Services

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## **Regional Office Directory**

[www.osc.state.ny.us/localgov/regional\\_directory.pdf](http://www.osc.state.ny.us/localgov/regional_directory.pdf)

**Cost-Saving Ideas** – Resources, advice and assistance on cost-saving ideas  
[www.osc.state.ny.us/localgov/costsavings/index.htm](http://www.osc.state.ny.us/localgov/costsavings/index.htm)

**Fiscal Stress Monitoring** – Resources for local government officials experiencing fiscal problems  
[www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm](http://www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm)

**Local Government Management Guides** – Series of publications that include technical information and suggested practices for local government management  
[www.osc.state.ny.us/localgov/pubs/lstacctg.htm#figmg](http://www.osc.state.ny.us/localgov/pubs/lstacctg.htm#figmg)

**Planning and Budgeting Guides** – Resources for developing multiyear financial, capital, strategic and other plans  
[www.osc.state.ny.us/localgov/planbudget/index.htm](http://www.osc.state.ny.us/localgov/planbudget/index.htm)

**Protecting Sensitive Data and Other Local Government Assets** – A non-technical cybersecurity guide for local government leaders  
[www.osc.state.ny.us/localgov/pubs/cyber-security-guide.pdf](http://www.osc.state.ny.us/localgov/pubs/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/localgov/finreporting/index.htm](http://www.osc.state.ny.us/localgov/finreporting/index.htm)

**Research Reports/Publications** – Reports on major policy issues facing local governments and State policy-makers  
[www.osc.state.ny.us/localgov/researchpubs/index.htm](http://www.osc.state.ny.us/localgov/researchpubs/index.htm)

**Training** – Resources for local government officials on in-person and online training opportunities on a wide range of topics  
[www.osc.state.ny.us/localgov/academy/index.htm](http://www.osc.state.ny.us/localgov/academy/index.htm)



## Contact

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