FINANCE COMMITTEE
November 8th, 2016
8:30 a.m.

Members: Marini, Smith, Miller, Crane, Pagano

8:30 a.m. Approval of previous meeting minutes

8:30 a.m. Resolutions Referred to Committee

9:00 a.m. Treasurer, Tom Warnick

TRANSMITTALS:

- Authorize the County Treasurer to Cancel Checks TRE11RES1.doc
- Authorization for the County Treasurer to have 3+1 Advisors apply for a Local Government Efficiency Grant on behalf of the County and Town of Rose and any other Towns wishing to participate TRE11RES2.doc
- Authorizing County Treasurer to proceed with the Relevy of Unpaid Village and School Taxes TRE11RES3.doc

9:15 a.m. County Attorney, Dan Connors

NO BUSINESS

9:15 a.m. Insurance Specialist, Lindsey Burgess

DISCUSSION:

- Workers' Comp Payment

9:30 a.m. Real Property Tax, Karen Ambroz

REPORT: RPT 10_16_Monthly Report.doc

TRANSMITTALS:

- Authorization to Share Defense Costs for Real Property Tax Assessment Review Proceedings (Article 7 Litigation) RPT01RES1CostShare.doc
- Authorization to Share Defense Costs for Real Property Tax Assessment Review Proceedings (Article 7 Litigation) RPT01RES2CostShare.doc
- Authorization to Create One Full-Time Senior Real Property Tax Service Aide and Abolish One Full-Time Real Property Tax Service Aide in the Real Property Tax Services Department RPT01RES3Position Change.doc
- Authorization to Renew Contract for Complex Commercial/Industrial Appraisal and Consultation Services RPT01RES4_GARContractRenewal.doc

DISCUSSION:

- Litigation Share resolutions res591.15.doc RPT 2016LitigationShare_questions.doc

9:50 a.m. IT Director, Matt Ury

REPORT: IT Monthly Report November 2016.pdf

9:55 a.m. Auditor, Patrick Schmitt

REPORT: Audit11RPT1.doc

10:00 a.m. County Administration

TRANSMITTALS:

- Establishing a Date for Public Hearing on the Use of the Retirement Reserve Contribution Reserve to Reduce Tax Levy Impact of 2017 Wayne County Tentative Budget CAdmin 11 RES2 Public Hearing to Appropriate Retirement Reserve in 2017 Tentative Budget.doc

- Acknowledging Receipt of the 2017 Tentative Wayne County Budget CAdmin10 RES3 Acknowledging Receipt of 2017 Tentative Budget.doc
- Adopting Mortgage Tax Report and Authorizing County Treasurer to Make Payment to Towns and Villages COTB11RES00.NovMortgageTax.doc
- Statement of Levy of Charges for Town Accounts COTB11RES01 SOTA.doc
- Authorization to Accept Bid Fleet Fuel Software Project PW11 RES7 Accept fleet fuel bid.doc

RESOLUTION TRANSMITTAL

Committee No. 1 Date: November 8, 2016

Committee Chair: Patti Marini
Department Head: Thomas Warnick

Transmittal Title: AUTHORZE THE COUNTY TREASURER TO CANCEL CHECKS

Brief Explanation: WHEREAS, numerous checks have been issued and they have not been presented for payment for the year 2015, now therefore, be it

RESOLVED, that pursuant to NYS General Municipal Law, Section 21, the County Treasurer is hereby authorized to cancel the outstanding checks.

Budgeted: yes _ no__x_ Proposed Cost: _____ Reimbursed Amount _____ County cost _____

Departmental transfer $_____ from Account No. _____ to Account No. _____

County Administrator's Review $ Approval: yes ___ no___ by: _____

Human Resources Office Review & Approval: yes ___ no ___ by: _____

Standing Committee: Ayes _____ Nays _____ Date: _____ Signature: _____

Signature/Date Rec'd: _____Clerk, Board of Supervisors

Referred to:
Committee: _____ Ayes _____ Nays _____ Date: _____ Signature: _____

Committee: _____Ayes _____ Nays _____ Date: _____Signature: _____

Revised 1/2008

RESOLUTION TRANSMITTAL

Committee No. 1 Date: November 8, 2016

Committee Chair: Patti Marini
Department Head: Thomas Warnick

Transmittal Title: Authorization for the County Treasurer to have 3+1 Advisors apply for a Local Government Efficiency Grant on behalf of the County and Town of Rose, Galen and any other Towns wishing to participate

Brief Explanation: WHEREAS 3+1 Advisors have identified a grant that would explore the benefits and cost savings to the County and Towns by exploring the degree of benefits each would receive it they implemented a combined investment approach of funds and other banking services.

WHEREAS the Towns could ultimately receive the same level of services as the County by using a combined approach where individually none of the Towns would be large enough to receive these services.

WHEREAS the Town of Rose and Galen have passed a resolution to participate in this study with the County.

WHEREAS 3 plus 1 advisors will be submitting the grant proposal and administering the grant on behalf of the County if the application is denied no fees will be incurred by the County or the Town of Rose or Galen or any other participating Town for the services provided by 3+1 Advisors.

WHEREAS if the application is accepted and funds are awarded to the County the County will not incur any fees other than the fees 3+1 will charge all participating Towns of $9,900 each for Phase I of the project.

WHEREAS the grant will be in the name of the County the participation fees that will be paid by the County on behalf of the participating Towns will be reimbursed to the County by the submitting of vouchers to the state agency awarding the grant funds.

RESOLVED that the County Treasurer or his designee, is hereby authorized to have 3+1 Advisors apply for this grant on the behalf of the County and the Town of Rose and any other participating Town for this exploratory phase and to administer the grant.

RESOLVED the following Revenue and Appropriation lines items are to be created in the County Treasurer's budget:

Revenue:
$19,800.00 A13250 43005 Local Government Efficiency Grant

Appropriation:

$19,800.00 A13254 54195 Local Government Efficiency Grant

Budgeted: yes _ no__x_ Proposed Cost: _____ Reimbursed Amount _____ County cost _____

Departmental transfer $_____ from Account No. _____ to Account No. _____

County Administrator's Review $ Approval: yes ___ no___ by: _____

Human Resources Office Review & Approval: yes ___ no ___ by: _____

Standing Committee: Ayes _____ Nays _____ Date: _____ Signature: _____

Signature/Date Rec'd: _____Clerk, Board of Supervisors

Referred to:
Committee: _____ Ayes _____ Nays _____ Date: _____ Signature: _____

Committee: _____Ayes _____ Nays _____ Date: _____Signature: _____

RESOLUTION TRANSMITTAL

Committee No. 1 Date: 11/08/16 Presented by: Thomas Warnick

Transmittal Title: Authorizing County Treasurer to proceed with the Relevy of Unpaid Village and School Taxes

Brief Explanation: Pursuant to Section 1442 of the Real Property Tax Law and Wayne County Local Law No. 4 (1978) that the amount of delinquent 2016-2017 Village and School taxes remaining unpaid as reported by the Wayne County Treasurer, together with 7% of the amount of principle and interest, is hereby relevied upon the real property on which the same was originally imposed and when collected such relevied amount shall be returned to the Wayne County Treasurer to reimburse Wayne County of the amounts advanced to the respective Villages and Schools in payment of such taxes.

Budgeted: Yes___ No___ Proposed Cost:_____ Reimbursed Amount_____ County Cost_____

Departmental Transfer $_____from Account No_____. To Account No._____

Personnel Office Review & Approval: Yes_____ No_____ By:_____

Standing Committee: Ayes_____ Nays_____ Date_____ Signature_____

Signature/Date Rec'd:_____ Clerk, Board of Supervisors

Referred to:
Committee:_____ Ayes_____ Nays_____ Date_____ Signature_____

Committee:_____Ayes_____ Nays_____ Date_____ Signature_____

Committee:_____Ayes_____Nays_____ Date_____ Signature_____

Real Property Tax Services
Activity Report
October 2016

The Real Property Tax Service Agency maintains and updates tax maps for Wayne County, advises assessors on the preparation and maintenance of assessment rolls, investigates applications for correction of assessment errors and refunds, apportions the county levy among the assessing jurisdictions, calculates tax rates on behalf of the towns, special benefit districts, and various special or delinquent charges and prepares the applicable tax warrant, processes title changes, serves as a member of the Wayne County Agricultural Development Board and provides annual training, administrative support, cooperation and assistance to acting Board of Assessment Review in Wayne County. RPTS works closely with local school business officials as well as village officials in addition to the town officials.

- Attended Finance Committee meeting
- Attended WCAA Monthly Meeting
- Attended the NYSACORPTS Fall Training

October is a relatively slow month in Real Property. The department is preparing to request file backups from all municipalities for the creation of Town and County tax bills. The department continues to experiment with different ideas in an effort to streamline the process.

New York State ORPTS continues to review all vendor proposals submitted for the development of RPS V5. With any luck all proposals will be reviewed and a successful bidder selected by November 3, 2016. The current goal is to have "test towns" up and running with V5 sometime during the Fall of 2018.

New York State ORPTS reports that all checks for the Enhanced STAR that were originally issued incorrectly have been corrected and the checks have been mailed to the property owners that were affected.

2016 is the third and final year of the Tax Freeze checks.

The Tax Relief Credit for upstate New York is estimated to be $185 for 2016 as long as taxing jurisdictions met the requirements. If recipients have not yet received the Tax Relief Credit and Tax Freeze Credit from 2015, they should be receiving one combined check in the Fall of 2016. The Tax Relief Credit will be fully phased in by 2019.

Ken Blake, Peg Churchill and I met on October 14 regarding the 2016 PILOT payments and the anticipated taxable values and estimated PILOT payments for the 2017 budget process.

Currently I am working on an Excel spreadsheet to calculate the amount of payment each PILOT should be paying for County purposes as well as for the PILOT payments the IDA bills annually in September. This spreadsheet will pull information from the already listed tax rate spreadsheet in an attempt to minimize errors in calculation.

At the September Finance Committee meeting I presented the committee with information regarding the solar exemption and explained that the exemption is an "opt out" exemption. If the county does not want the exemption available for consideration, a resolution or local law will need to be approved opting out of the exemption.

The mapping department continues to process monthly transfers and "clean up" parcel boundaries per new survey maps. At times when new survey maps are received, it become obvious a section of a specific municipality needs to be rebuilt based on the new information.

Within the normal scope of our monthly duties the office processed over 250 transfers of real property.

I would like to thank the Board of Supervisors for the opportunity to attend the 2016 NYSACORPTS Conference in Vernon the week of October 17-19. There were several informational sessions presented that provided important information. There were representatives from the Department of Tax and Finance present that tried to address the numerous questions asked. The Real Property Tax attorneys were present to review approved and/or pending legislature this session. The networking with other directors is always valuable.

Respectfully submitted

Karen Ambroz, CCO

RESOLUTION TRANSMITTAL

Committee No. 1 Date: November 15, 2016 Committee Chair: Supervisor Marini
Department Head: Karen Ambroz

Transmittal Title: AUTHORIZATION TO SHARE DEFENSE COSTS FOR REAL PROPERTY TAX ASSESSMENT REVIEW PROCEEDINGS (ARTICLE 7 LITIGATION)

WHEREAS, proceedings to review real property tax assessments are annually commenced against assessing units, namely the Towns of Wayne County; and

WHEREAS, County taxes are based upon assessments established by the assessing units; and

WHEREAS, the County tax levy is, therefore, affected by any court ordered or stipulated reduction in assessed valuation; and

WHEREAS, this Board approved Resolution No. 444-95, amended by Resolution No. 700-06, which was amended by Resolution No. 688-07 which was again amended by Resolution No. 307-10 and subsequently amended by Resolution 591-15 which defined standards and procedures for County participation in litigation involving challenges to real property assessments; and

WHEREAS, a request from the ***Town of Sodus*** has been received by the Real Property Tax Services Director and reviewed and recommended by the Director and the County Attorney; and

WHEREAS, the written request from the Town of Sodus does include statement of fact that the ***Town of Sodus, Village of Sodus and the Sodus Central School District*** have resolved for their respective Board approval to share in the defense costs for Real Property Tax Assessment review Article 7 proceedings; and

WHEREAS, this is an ongoing Real Property Tax Law, Article 7 proceeding, and the assessed valuation of the property initially met the requirements for County participation when the action began, now, therefore, be it

RESOLVED, that the County of Wayne will participate in providing financial assistance for litigation challenges of real property tax assessments per the provisions of Resolution No. 591-15 for the following Town and their respective petition:

Town	Property Owner	Parcel ID#	Index #(s)
Sodus	Sodus Benton Place Estates, LP	68117-08-997922	2016-79798

Budgeted: yes____ no_____ Proposed Cost: _____ Reimbursed Amount _____ County cost _____

Departmental transfer $_____ from Account No. _____ to Account No. _____

County Administrator's Review $ Approval: yes ___ no___ by: _____

Human Resources Office Review & Approval: yes ___ no ___ by:_____

Standing Committee: Ayes _____ Nays _____ Date: _____ Signature: _____

Signature/Date Rec'd: _____Clerk, Board of Supervisors

Referred to:
Committee: _____ Ayes _____ Nays _____ Date: _____ Signature: _____

Committee: _____Ayes _____ Nays _____ Date: _____Signature: _____

Revised 1/2008

RESOLUTION TRANSMITTAL

Committee No. 1 Date: November 15, 2016 Committee Chair: Supervisor Marini
Department Head: Karen Ambroz

Transmittal Title: AUTHORIZATION TO SHARE DEFENSE COSTS FOR REAL PROPERTY TAX ASSESSMENT REVIEW PROCEEDINGS (ARTICLE 7 LITIGATION)

WHEREAS, proceedings to review real property tax assessments are annually commenced against assessing units, namely the Towns of Wayne County; and

WHEREAS, County taxes are based upon assessments established by the assessing units; and

WHEREAS, the County tax levy is, therefore, affected by any court ordered or stipulated reduction in assessed valuation; and

WHEREAS, this Board approved Resolution No. 444-95, amended by Resolution No. 700-06, which was amended by Resolution No. 688-07 which was again amended by Resolution No. 307-10 and subsequently amended by Resolution 591-15 which defined standards and procedures for County participation in litigation involving challenges to real property assessments; and

WHEREAS, a request from the ***Town of Macedon*** has been received by the Real Property Tax Services Director and reviewed and recommended by the Director and the County Attorney; and

WHEREAS, the written request from the Town of Macedon does include statement of fact that the ***Town of Macedon and the Gananda Central School District*** have resolved for their respective Board approval to share in the defense costs for Real Property Tax Assessment review Article 7 proceedings; and

WHEREAS, this is an ongoing Real Property Tax Law, Article 7 proceeding, and the assessed valuation of the property initially met the requirements for County participation when the action began, now, therefore, be it

RESOLVED, that the County of Wayne will participate in providing financial assistance for litigation challenges of real property tax assessments per the provisions of Resolution No. 591-15 for the following Town and their respective petition:

Town	Property Owner	Parcel ID#	Index #(s)
Macedon	SPOON Exhibit Services, Inc	62113-00-397719	2016-79827
Macedon	High Precision Properties, LLC	62113-00-456755	2016-79842

Budgeted: yes____ no_____ Proposed Cost: _____ Reimbursed Amount _____ County cost _____

Departmental transfer $_____ from Account No. _____ to Account No. _____

County Administrator's Review $ Approval: yes ___ no___ by: _____

Human Resources Office Review & Approval: yes ___ no ___ by:_____

Standing Committee: Ayes _____ Nays _____ Date: _____ Signature: _____

Signature/Date Rec'd: _____Clerk, Board of Supervisors

Referred to:
Committee: _____ Ayes _____ Nays _____ Date: _____ Signature: _____

Committee: _____Ayes _____ Nays _____ Date: _____Signature: _____

Revised 1/2008

RESOLUTION TRANSMITTAL

Committees No. 1 Date: November 15, 2016 Committee Chair: Supervisor Marini
Department Head: Karen Ambroz

AUTHORIZATION TO CREATE ONE FULL-TIME SENIOR REAL PROPERTY TAX SERVICE AIDE AND ABOLISH ONE FULL-TIME REAL PROPERTY TAX SERVICE AIDE IN THE REAL PROPERTY TAX SERVICES DEPARTMENT

WHEREAS, the present person in the position of Real Property Tax Service Aide is currently performing the duties more comparable to the Senior Real Property Tax Service Aide; and
WHEREAS, said person has successfully completed the Senior Real Property Tax Service Aide exam and a review of duties has been conducted and determined that the correct classification for the position should be "Senior Real Property Tax Service Aide, which is in the competitive class and is placed in the CSEA Supervisory Unit; now, therefore be it
RESOLVED, that the Board of Supervisors hereby creates one Senior Real Property Tax Service Aide position in the Real Property Tax Services Department effective January 1, 2017.

Budgeted: yes _no Proposed Cost: $ Reimbursed Amount $ County cost $

County Administrator's Review $ Approval: yes ___ no___ by: _____

Human Resources Office Review & Approval: yes ___ no ___ by: _____

Standing Committee: Ayes _____ Nays _____ Date: _____ Signature: _____

Signature/Date Rec'd: _____Clerk, Board of Supervisors

Referred to:
Committee: ____ Ayes ____ Nays ____ Date: _____ Signature: _____

Committee: ____ Ayes ____ Nays ____ Date: _____Signature: _____

RESOLUTION TRANSMITTAL

Committee No. 1 Date: November 15, 2016 Committee Chair: Supervisor Marini
Department Head: Karen Ambroz

AUTHORIZATION TO RENEW CONTRACT FOR COMPLEX COMMERCIAL/INDUSTRIAL APPRAISAL AND CONSULTATION SERVICES

WHEREAS, Resolution 592-15 authorized awarding bid for Complex Commercial/Industrial Appraisal and Consultation Services to GAR Associates, LLC
WHEREAS, the current contract will expire on December 31, 2016; and
WHEREAS, the original contract allows a renewal under current terms and conditions for one (1) additional year; and
WHEREAS, the Director of Real Property Tax Services is satisfied with the working relationship and finished product of GAR Associates, LLC; now therefore, be it
RESOLVED, the Chairman of the Board of Supervisors is hereby authorized to renew the current contract with GAR Associates, LLC subject to the County Attorney's review for Complex Commercial/Industrial Appraisal and Consultation Services for the 2017 calendar year.

Budgeted: yes __no __ Proposed Cost: $____ Reimbursed Amount County cost $_____

Departmental transfer $_____ from Account No. _____ to Account No. _____

County Administrator's Review $ Approval: yes ___ no___ by: _____

Personnel Office Review & Approval: yes ___ no ___ by: _____

Standing Committee: Ayes _____ Nays _____ Date: _____ Signature: _____

Signature/Date Rec'd: _____Clerk, Board of Supervisors

Referred to:
Committee: _____ Ayes _____ Nays _____ Date: _____ Signature: _____

Committee: _____Ayes _____ Nays _____ Date: _____Signature: _____

Wayne County Information Technology Monthly Report

Prepared by Matt Ury

November 1, 2016

Activity:

- 274 tickets were submitted to the help desk in the month of October.
- Budgeted hardware purchasing continued.
- 5 computers were installed.
- Completed Petition of Foreclosure mailing & certification for the Treasurer's Office
- Connected fiber network to 911 for RECS Satellite.
- Extended phone network to the Highway Dept. for expansion.
- Installed network switches in multiple buildings.
- Worked on view changes in the county camera system.
- Network server software updates.
- Implemented new security measures for outside network access.
- Worked with the Nursing Home on a backup plan for the EMR software.

Current projects:

- 911, Office of the Sheriff- CAD, RMS and Mobile software.
- Cell phone signal amplification -Health Services Building, Public Safety Building.
- Network switch replacement.
- Disaster recovery planning.
- Create county wide training curriculum for the Munis financial system.
- Expansion of security platform.
- Update phone hardware in the highway campus to accommodate expansion.
- Develop new compliance training software
- Develop a method to track training and immunizations for the Nursing Home.

11/4/16

Finance Committee Meeting:

Resolution:

Discussion Items:

Monthly Report:

Approved: 1,862 invoices totaling $3,508,818.33
Savings: $3,861.52
Duplicate Payment: $0.00
Contract payments withheld: $45,182.10

Non-Audit Report Work Completed:

Completed Audit:

SHERIFF'S OFFICE EVIDENCE/PROPERTY ROOM

Date: 10/25/16

Scope: The County Auditor examined the internal controls for the Sheriff's Office Evidence/Property Room for the period of 1/1/15-12/31/15 for items brought in during 2015.

Objectives: The objective of this audit was to review internal controls and to ensure compliance with policies and procedures. This audit addressed the following related questions:

-Are proper controls in place to reduce the risk of lost or stolen items?
-Are items properly tracked?
-Are the policies and procedures followed?

Report:
This Internal Audit is done annually at the request of the Sheriff.

The Sheriff's Office uses "The Crime Fighter BEAST" evidence management system to track evidence and property. When evidence or property is collected by deputies it is brought to the evidence locker room at the Public Safety Building, items are then tagged with the required information (case #, description, etc.) and then placed into a locker. When Deputies close the locker they must take the key out of the locker door and put it through a small hole in the locker's door, so that the key is dropped into the locker and is now secured. Then the Evidence Technician is able to open the lockers from inside the evidence room to remove the contents then logs the evidence into the BEAST system and secures it in the designated location within the Evidence Room. The Sheriff's Office maintains a smaller evidence room upstairs behind the evidence lockers and a larger room in the basement of the Public Safety Building. All evidence/property rooms have key fob entry to allow and deny access to specific employees and track access as well. Wayne County Sheriff's Office Investigator Sgt. Kevin Kuntz is the assigned Evidence Technician which puts him in charge of the Evidence/Property Room per policies.

Evidence/ Property Inventory:
We requested a listing of all items that came into the room during calendar year 2015, along with their current status. We divided the list into 5 categories; Cash/Currency, Returned to Owner, Destroyed, Long Term Storage, and Still in Custody items. At the request of the Sheriff we audit all Cash/Currency items. Any item that was counted in a previous audit and had not been opened since we did not recount. The chart below details the number of items tested in each of the four categories.

Category	Number of Selected Items
Cash/Currency	33
Returned to Owner	2
Destroyed	2
Long Term storage	11
Still in Custody	56
Total Sample Size	104

The County Auditor and Internal Audit Clerk opened all evidence bags containing cash in the presence of Investigator Kuntz and counted the contents, Investigator Kuntz then re-sealed bags in our presence. The 33 Cash/Currency items had a determined value of approximately $17,624.69. After counting all 33 items on the inventory record all were accounted for. Our only concern were that 3 of the evidence bags were not properly sealed to maintain proper chain of custody.

For items returned to owner or destroyed we tested to ensure proper documentation existed to show who the item was returned to or a receipt documenting the destruction. All proper documentation was present to use for review.

For items in long term storage and still in custody we physically located the item to ensure it was still present and that it could be located. All items were located.

Policies and Procedures:
We reviewed General Order: #261-03 dated 12/31/03. The topic of this General Order is "To establish policy and uniformity of procedure in reference to all property that may come into the official possession of any member of the Wayne County Office of Sheriff" The policy states, "Property that is found, confiscated or otherwise obtained by any officer of the Wayne County Office of Sheriff, while acting in an official capacity, must be reported. In most circumstances the property will be turned into property management, along with the appropriate property receipt, for future recognition and legal disposition. Any alternate storage location will be appropriately reported to property management. (This does not include property obtained from persons entering the jail for incarceration purposes.)"

We found that no updates had been done as recommended in the previous audit.

Recommendations:

1) The amount of Cash/Currency being kept in the Evidence/Property Room is of concern. Cash poses one of the biggest risks for misappropriation. We met with the District Attorney after doing our Count of Cash/Currency; in most cases proper documentation of the cash/currency collected will be sufficient for his office to prosecute cases. This would allow for the funds to be deposited into the bank and checks could be drawn on the account to disburse of the money; when the District Attorney notifies the Sheriff's Office that is appropriate to do so. We recommend that the Sheriff draft a policy outlining procedure for handling cash evidence/property; and further that a procedure be developed to ensure good communication between the District Attorney's Office and Sherriff Office regarding the disposition of Cash Evidence.

2) Increase usage of features within the BEAST system that are currently not being used. Increasing the use of technology can reduce the human capital cost needed to maintain the Evidence/Property Room. We reviewed features of the BEAST system on their website and found that with the right additional equipment the system could generate exception reports if something is not in the right location or not scanned during an annual inventory. It appears that the software has the capability of connecting to a wireless scanner to assist with tracking items.

3) Non-evidence items should be disposed of in accordance with Policies of the Evidence/Property room based on the items value.

4) Evidence Room Policies and Procedures in General Order: #261-03 should be reviewed and updated.

Patrick Schmitt
County Auditor
10/25/16

SHERIFF'S OFFICE CIVIL OFFICE

Date: 9/14/16

Purpose: This audit is performed annually at the request of the Sheriff to ensure that proper internal controls are in place and procedures are being followed.

Interviewed: Julianna Lake – Account Clerk
Cindy Tyler – Account Clerk
Lt. Steve Sklenar

Examined: 1/1/15-12/31/15 Daily Cash receipt logs, cash receipt books, January 2015- December 2015 Bank Statements, and general internal control questions.

Previous Internal Audit Recommendations: All previous internal audit recommendations has been sufficiently addressed.

Program:

Bank Statement Reconciliations:

Bank Statements were tested to ensure that all transactions on the bank statement were supported with proper documentation. The months of January, April, July, and October were selected for a detailed review tracing deposits to deposit slips and checks to check stubs with the bank statement. It was found that the Actual LNB statement is not printed off and the LNB Statement Detail Report is. Through the course of our audit work in other departments we have found the Statement Detail Report to not be reliable as it can have transactions on it that have not actually posted to the official monthly statement, pending EFT transactions or checks in the clearing process. Below is a list of our findings:

January:
- LNB balance: $118,336.14
  Civil office balance: $115,059.51
  * It appears that a deposit for credit card payments is missing

-No account clerk sign off on the reconciliation

April: No issues found

July: No account clerk sign off
October:
Issues with correct ending bank balance identified:
Per the LNB Statement Detail Report:

Beg. Balance:	$114,541.19
Credits	$130,901.29
Debits	$(105,253.38)
End Balance:	$139,939.21

Beg. Balance + Credits – Debits = $140,189.10
Auditors Note: *This is a reason we do not trust these reports, it includes pending items*

Cash Receipt Books:

Cash receipt books were selected at random to review receipts for the following; date, whom the funds were received from/for, amount, account type (i.e. income execution (most common)), and signature. The Civil Office uses pre-printed, triplicate, pre-numbered cash, and carbon copy cash receipts. 24 receipt books 2015 were provided to use, we tested 6 of them for compliance. Below is a list of receipt books reviewed in detail and any findings:
-Book #8051-8100
-Book #8301-8350
- Found 1 receipt that was issued then taken back, but "VOID" was not written on the white copy that was retained.

-Book #8501-8550
-Book #8651-8700
-Book #8901-8950
-Book # 9151-9200
-Customer Copy of Voided receipt was retained.

Daily Receipt Journals
For the period of 1/1/15 – 12/31/15 a random selection of 15 days journals were pulled and reviewed for the following: supporting check stubs or check information and the yellow portion of the cash receipt were with the receipt journal and matched the journal. Below is a list of the days selected and any findings:

1/15/15
2/13/15 – No sign off done
2/20/15
3/23/15
5/11/15
5/29/15
6/19/15
7/24/15
8/13/15
8/24/15
9/17/15 – Only 1 signature present
10/23/15
11/25/15
12/2/15
12/23/15

General Internal Control Questions
It was determined that both clerks collect cash and checks received through the window or by mail. All cash and checks received through the window are receipted using the receipt books previously described. Lt. Sklenar has electronic access to the bank account and retrieves electronic copies of the bank statements at the end of each month. Julianna prepares the bank reconciliation after receiving the bank statement from Lt. Sklenar, both sign and date the bank statement after reconciliation. Julianna prepares the disbursements, for all funds received by the Civil office, one check run a month is done with approximately 150 to 200 checks in it .The Civil Office does have its own bank account and a check is written once a month to transfer funds to the county for items such as poundage, mileage, and fees collected for Civil Officer Services.

<u>Recommendations</u>

1) The actual official LNB bank statement should be used for bank reconciliations not the Statement Detail Report.

Thank you,
Patrick Schmitt, CFE
County Auditor
10/12/16

RESOLUTION TRANSMITTAL

Committee No: 1 **Date: 11/8/2016** **Committee Chair: Patti Marini**
Department Head: Rick House

Transmittal Title: ESTABLISHING A DATE FOR PUBLIC HEARING ON THE USE OF THE RETIREMENT CONTRIBUTION RESERVE TO REDUCE TAX LEVY IMPACT OF 2017 WAYNE COUNTY TENTATIVE BUDGET

Brief Explanation:

WHEREAS, the Tentative Budget for the County of Wayne for the fiscal year beginning January 1, 2017, will be presented to the Board of Supervisors on November 15, 2015; and

WHEREAS, the Tentative Budget will propose to utilize the $58,826.93 balance of the Retirement Contribution Reserve; now, therefore, be it

RESOLVED, pursuant to Section 359 of the County Law of the State of New York as follows:

SECTION 1. A public hearing on the use of the Retirement Contribution Reserve shall be held in the Supervisors' Chambers at the County Court House, 26 Church Street, Lyons, New York, on Tuesday, December 6, 2016 at 7:00 p.m.

SECTION 2. At least fifteen (15) days' notice of such hearing shall be given by the Clerk of the Board of Supervisors by posting such notice on the bulletin board in the County Court House and by publication of such notice in the official newspapers of the County.

SECTION 3. The notice of public hearing shall include a statement of the amount of the Retirement Contribution Reserve that is proposed to be utilized in the 2017 Tentative Budget to reduce the impacts of Retirement Contribution costs on the Property Tax Levy.

Budgeted: No Proposed Cost: $58,826.93 Reimbursed Amount $0 County Cost $58,826.93

County Administrator's Review $ Approval: yes ___ no___ by: _____

Personnel Office Review & Approval: yes ___ no ___ by: _____

Standing Committee: Ayes _____ Nays _____ Date: _____ Signature: _____

Signature/Date Rec'd: _____Clerk, Board of Supervisors

Referred to:
Committee: _____ Ayes _____ Nays _____ Date: _____ Signature: _____

Committee: _____Ayes _____ Nays _____ Date: _____Signature: _____

RESOLUTION TRANSMITTAL

Committee No: 1 **Date: 11/8/2016** **Committee Chair: Patti Marini**
Department Head: Rick House

Transmittal Title: ACKNOWLEDGING RECEIPT OF THE 2017 TENTATIVE WAYNE COUNTY BUDGET

WHEREAS, the Budget Officer presented the Clerk of the Board with the 2017 Tentative Wayne County Budget on November 15, 2016; and

WHEREAS, the Deputy Budget Officer has made a presentation on the 2017 Tentative Budget for the fiscal year beginning January 1, 2017 to the Board of Supervisors; now, therefore, be it

RESOLVED, that the Board of Supervisors hereby acknowledges the receipt of the 2017 Tentative Wayne County Budget as presented.

County Administrator's Review $ Approval: yes ___ no___ by: _____

Personnel Office Review & Approval: yes ___ no ___ by: _____

Standing Committee: Ayes _____ Nays _____ Date: _____ Signature: _____

Signature/Date Rec'd: _____Clerk, Board of Supervisors

Referred to:
Committee: _____ Ayes _____ Nays _____ Date: _____ Signature: _____

Committee: _____Ayes _____ Nays _____ Date: _____Signature: _____
COTB11RES01

RESOLUTION TRANSMITTAL

Committee No. 1 Date: November 2016 Committee Chairperson: Patti Marini

Transmittal Title:

ADOPTING MORTGAGE TAX REPORT AND AUTHORIZING COUNTY TREASURER TO MAKE PAYMENT TO TOWNS AND VILLAGES

Brief Explanation:

WHEREAS, the Finance Committee of the Wayne County Board of Supervisors has filed a report showing the mortgage tax monies received by the Wayne County Treasurer during April 1, 2016 to September 30, 2016, and recommend payment to the Villages and Towns as apportioned in such report as follows:

TOWN	TOWN SHARE	VILLAGE	VILLAGE SHARE	TOTAL
Arcadia	57,481.67	Newark	24,070.44	81,552.11
Butler	6,359.76	Wolcott	346.03	6,705.79
Galen	16,279.01	Clyde	3,595.21	19,874.22
Huron	32,962.80		0.00	32,962.80
Lyons	22,211.47		0.00	22,211.47
Macedon	91,206.10	Macedon	6,077.25	97,283.35
Marion	28,819.36		0.00	28,819.36
Ontario	110,444.21		0.00	110,444.21
Palmyra	39,909.10	Palmyra	5,058.05	44,967.15
Rose	15,303.09		0.00	15,303.09
Savannah	11,594.58		0.00	11,594.58
Sodus	39,461.91	Sodus Sodus Pt.	2,755.60 6,181.36	48,398.87
Walworth	104,287.43		0.00	104,287.43
Williamson	56,860.50		0.00	56,860.50
Wolcott	13,766.63	Red Creek Wolcott	670.54 1,514.77	15,951.93
TOTAL	**646,947.61**	**50,269.25**	**50,269.25**	**697,216.86**

now, therefore, be it

RESOLVED, that the Mortgage Tax Report submitted by the Finance Committee is hereby accepted, the recommendation for payments to the Villages and Towns contained in such report is hereby adopted, and the County Treasurer is hereby authorized and directed to make such payments pursuant to the report.

Budgeted: yes **X** no ___ Proposed Cost: _____ Reimbursed Amount _____ County cost _____

County Administrator Approval: yes ___ no___ by: _____

Fiscal Manager Approval: yes ___ no___ by: _____

Standing Committee: Ayes _____ Nays _____ Date: _____ Signature: _____

Signature/Date Rec'd: _____Clerk, Board of Supervisors

Committees referred to:

Committee: _____ Ayes _____ Nays _____ Date: _____ Signature: _____

RESOLUTION TRANSMITTAL

Committee No. 1 Date: Nov 2016

Committee Chair: Patti Marini
Dept. Head: Sandy Sloane, Clerk

STATEMENT OF LEVY OF CHARGES FOR TOWN ACCOUNTS

WHEREAS, the Clerk of the Board has prepared the annual statement of accounts that are chargeable back to the towns within the County of Wayne for the period from November 1, 2015 through October 31, 2016; now, therefore, be it

RESOLVED, that the County Treasurer is hereby authorized and directed to levy the following Statement of Town Accounts on the 2017 tax rolls upon the taxable property of the respective towns liable for the payment of such accounts:

STATEMENT OF TOWN ACCOUNTS - NOVEMBER 1, 2015 THROUGH OCTOBER 31, 2016

Town of Arcadia						
Cablevision Franchise Tax					3,606.96	
2016 Tax Roll Excess and Deficit					-0.70	
Erroneous Taxes	Res #	Name	Year	Amount		
	169-16	DeVolder, Lisa A	2016	255.68		
	182-16	Vanderwall, Elinor	2015	28.62		
	182-16	Vanderwall, Elinor	2014	30.13		
	181-16	Vanderwall, Elinor	2016	68.12		
	24-16	Millstone Properties	2016	160.47		
	RS8	Kline, Phillip	2016	261.97		
	RS8	Kline, Phillip	2016	260.66		
	RS8	Kline, Phillip	2016	261.97		
	RS8	Kline, Phillip	2016	551.36	1,878.98	**5,485.24**
Town of Butler						
Cablevision Franchise Tax					0.00	
2016 Tax Roll Excess and Deficit					0.46	
Erroneous Taxes					0.00	**0.46**
Town of Galen						
Cablevision Franchise Tax					605.07	
2016 Tax Roll Excess and Deficit					1.27	
Erroneous Taxes	Res #	Name	Year	Amount		
	169-16	WCIDA	2016	4.93		
	170-16	Decker Living Trust	2015	68.87	**73.80**	**680.14**
Town of Huron						
Cablevision Franchise Tax					1,170.06	
2016 Tax Roll Excess and Deficit					-2.07	
Erroneous Taxes	Res #	Name	Year	Amount		
	169-16	Irizarry, Milton/Carmen	2016	299.76	299.76	**1,467.75**
Town of Lyons						
Cablevision Franchise Tax					1,571.56	
2016 Tax Roll Excess and Deficit					0.32	
Erroneous Taxes	Res #	Name	Year	Amount		
	536-14	Cancel-Roll Section 8		710.97		
	169-16	WC Historical Society	2016	$ 61.70		
	169-16	WC Historical Society	2016	$ 19.40		

	169-16	WC Historical Society	2016	$ 34.25	**826.32**	**2,398.20**
Town of Macedon						
Cablevision Franchise Tax					2452.40	
2016 Tax Roll Excess and Deficit					0.14	
Erroneous Taxes					0.00	
					2,452.54	**2,452.54**
Town of Marion						
Cablevision Franchise Tax					1,995.53	
2016 Tax Roll Excess and Deficit					1.76	
Erroneous Taxes	Res #	Name	Year	Amount		
	169-16	MCA Land Company	2016	402.83		
	169-16	MCA Land Company	2016	$ 448.06		
	169-16	Copp,Darrell/Emily	2016	458.06		
		Cancel-Roll Section 8		$ 251.80	1,560.75	**3,558.04**
Town of Ontario						
Cablevision Franchise Tax					2,172.88	
2016 Tax Roll Excess and Deficit					0.83	
Erroneous Taxes	Res #	Name	Year	Amount		
	182-16	Aman, Scott	2016	79.54		
Court Order Matter		Tractor Supply	2010-14	11406.44	11,485.98	**13,659.69**
Town of Palmyra						
Cablevision Franchise Tax					2,370.74	
2016 Tax Roll Excess and Deficit					-0.41	
Erroneous Taxes					0.00	**2,370.33**
Town of Rose						
Cablevision Franchise Tax					183.84	
2016 Tax Roll Excess and Deficit					0.23	
Erroneous Taxes					0.00	**184.07**
Town of Savannah						
Cablevision Franchise Tax					320.64	
2016 Tax Roll Excess and Deficit					0.02	
Erroneous Taxes	Res #	Name	Year	Amount		
	181-16	County of Wayne	2016	185.26		
	182-16	T/Savannah	2016	206.69		
	182-16	T/Savannah	2016	4.62		
	182-16	T/Savannah	2016	54.09		
	182-16	T/Savannah	2016	1.85		
	182-16	T/Savannah	2016	352.83		
	182-16	T/Savannah	2016	1,323.31		
	182-16	T/Savannah	2016	14.42		
	182-16	T/Savannah	2016	2.36		
	182-16	T/Savannah	2016	8.35		
	182-16	T/Savannah	2016	5.45		
	182-16	T/Savannah	2016	25.14		
	182-16	T/Savannah	2016	2.36		
	182-16	T/Savannah	2016	306.53		
	182-16	T/Savannah	2016	27.43		
	182-16	Clyde-Sav CSD BOE	2016	4.90		
	182-16	Clyde-Sav CSD BOE	2016	43.02		

	182-16	Clyde-Sav CSD BOE	2016	2,732.04		
		Cancel Tax	2016	88.19	5,388.84	**5,709.50**
Town of Sodus						
Cablevision Franchise Tax					2,521.75	
2016 Tax Roll Excess and Deficit					-0.40	
Erroneous Taxes	Res #	Name	Year	Amount		
	169-16	Toor, Bruce/Karen	2016	371.67		
	290-16	Phillips, Don/Kathl	2016	64.21	435.88	**2,957.23**
Town of Walworth						
Cablevision Franchise Tax					1,730.16	
2016 Tax Roll Excess and Deficit					0.33	
Erroneous Taxes					0.00	
					1,730.49	**1,730.49**
Town of Williamson						
Cablevision Franchise Tax					1,992.90	
2016 Tax Roll Excess and Deficit					-0.88	
Erroneous Taxes	Res #	Name	Year	Amount		
		Cancel Tax	2016	165.90	165.90	**2,157.92**
Town of Wolcott						
Cablevision Franchise Tax					1,256.75	
2016 Tax Roll Excess and Deficit					-0.31	
Erroneous Taxes	Res #	Name	Year	Amount		
	169-16	Vil/Red Creek	2016	7.94		
	169-16	Vil/Red Creek	2016	13.65		
	169-16	Wright, Linda	2016	45.67		
	182-16	Bernetski, Robert		156.73	223.99	**1,480.43**

Budgeted: yes____ no_____ Proposed Cost: _____ Reimbursed Amount _____ County cost _____

Departmental transfer $_____ from Account No. _____ to Account No. _____

County Administrator's Review $ Approval: yes ___ no___ by: _____

Human Resources Office Review & Approval: yes ___ no ___ by:_____

Standing Committee: Ayes _____ Nays _____ Date: _____ Signature: _____

Signature/Date Rec'd: _____Clerk, Board of Supervisors

Referred to:
Committee: _____ Ayes _____ Nays _____ Date: _____ Signature: _____

Committee: _____Ayes _____ Nays _____ Date: _____Signature: _____

Committee No. 3 Date: November 2, 2016 Committee Chair: Ken Miller

Department Head: Kevin Rooney

Transmittal Title: **AUTHORIZATION TO ACCEPT BID FOR FLEET FUEL SOFTWARE PROJECT**

Brief Explanation:

WHEREAS, the Clerk of the Board of Supervisors has duly advertised for bids for the Fleet Fueling software Project for the County Highway Department, and the bids were opened on September 8, 2016 at 2:00 p.m. and the following bids were received:

THE PUMP DOCTOR	**$ 23,114.12**
TRAK ENGINEERING INC	**$ 32,931.34**
CORTLAND PUMP AND EQUIPMENT	**$14,939.75**

And,

WHEREAS, the Superintendent of Public Works has questioned Cortland Pump and Equipment for specifications relating to their bid and Cortland Pump and Equipment has not provided this information, and

WHEREAS, the Superintendent of Public Works suggests that the bid from Cortland Pump and Equipment not be considered, now, therefore, be it

RESOLVED, that the bid submitted by The Pump Doctor of Eden, NY with the bid price of $ 23,114.12 for the work associated with the Fleet Fueling Software project, in accordance with the specifications, is hereby accepted; and be it further

RESOLVED, that the Chairman of the Wayne County Board of Supervisors is hereby authorized and directed to execute a contract on behalf of the County of Wayne, subject to the County Attorney's approval as to form and content with THE Pump Doctor for $ 23,114.12 in accordance with the bid acceptance.

Budgeted: yes X no Proposed Cost: $23,114.12 Reimbursed Amount $ 0 County Cost $23,114.12

Departmental transfer $__0_____ from Account No. _____ to Account No. _____

County Administrator's Review & Approval: yes ___ no___ by: _____

Human Resources Office Review & Approval: yes ___ no ___ by: _____

Standing Committee: Ayes _____ Nays _____ Date: _____ Signature: _____

Signature/Date Rec'd: _____Clerk, Board of Supervisors
Referred to:
Committee: _____ Ayes _____ Nays _____ Date: _____ Signature: _____

Committee: _____Ayes _____ Nays _____ Date: _____Signature: _____