

FINANCE COMMITTEE

July 12, 2022

9:00 a.m.

Members: Leonard, Bender, Groat, Robusto, Van Laeken

9:00 a.m. Approval of previous meeting minutes

9:00 a.m. Resolutions Referred to Committee

9:05 a.m. Human Resources, Chris Kalinski

TRANSMITTAL:

- Ratify Sheriff Teamster Correction Unit 2022-2026 [HR2022 07Res4 Ratify SHERIFF TEAMSTER CORRECTION Unit 2022 - 2026.doc](#)

9:10 a.m. County Administrator, Rick House

TRANSMITTAL:

- Contracts for Wayne County Fair booths [COTB07RES01 WCFAIR.doc](#)

9:15 a.m. Purchasing, Kaleigh Flynn

NO BUSINESS

9:15 a.m. Information Technology, Matt Ury

REPORT: [IT Report July 2022.docx](#)

9:20 a.m. Real Property Tax, Karen Ambroz

REPORT: [RPT 06 22Monthly Report.doc](#)

TRANSMITTALS:

- Accept bids for real property parcels [RPT01RES1AdjOwner-Bids.doc](#)
- Accept bids for real property auction sale [RPT01RES2Auction2022.DOC](#)

DISCUSSION: Tax bill outsourcing

9:40 a.m. Auditor, Kristen Scott

REPORT: [AUDIT JUNE 2022 MONTHLY REPORT.docx](#)

TRANSMITTAL:

- Increase contract amount for consulting services [CA07RES01 INCREASE CONTRACT CONSULTING SERVICES.doc](#)

DISCUSSION: STOP DWI audit report [AUDIT Stop DWI 2021 Final Report.doc](#)

9:55 a.m. Fiscal Assistant, Brian Sams

Budget update

10:05 a.m. Land Bank, Mark Humbert

Update

10:15 a.m. Treasurer, Patrick Schmitt

REPORT: [TRE 7. July.docx](#)
[TRE Submitted Interest Schedule.xlsx](#)

TRANSMITTAL:

- Create and abolish positions [TRE07RES01.doc](#)

EXECUTIVE SESSION

10:35 a.m.

County Attorney, Dan Connors

EXECUTIVE SESSION

RESOLUTION TRANSMITTAL

HR07 RES4
Committee No. 1

Date: July 12, 2022

Committee Chairperson: Kim Leonard
Department Head: Chris Kalinski

AUTHORIZATION TO RATIFY AND FUND COLLECTIVE BARGAINING AGREEMENT WITH THE TEAMSTERS LOCAL 118, CORRECTIONS UNIT

WHEREAS, Wayne County ("the County") and the Teamsters, Local 118, ("the Union") have negotiated a collective bargaining agreement ("the Agreement") establishing terms and conditions of employment for the five (5) year period commencing January 1, 2022 and ending December 31, 2021; and

WHEREAS, the Union's Contract Negotiation Committee has reviewed the provisions of said Collective Bargaining Agreement and the Union's membership voted on July 7, 2022 to ratify the tentative agreement; and

WHEREAS, the County's Contract Negotiation Committee has reviewed the material changes in the tentative agreement with the Board of Supervisors; now, therefore, be it

RESOLVED that the Agreement is hereby approved and ratified by the Board of Supervisors and the Chairman of the Wayne County Board of Supervisors is hereby authorized and directed to execute the Agreement on behalf of the County of Wayne, subject to the review and approval of the County Attorney as to form and content.

Budgeted: yes no Proposed Cost: Reimbursed Amount County cost

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

County Administrator's Review: Date:

Human Resources Office Review: yes no N/A Signature:

County Attorney Review: yes no N/A Signature:

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: 7/12/22

Committee Chair: Leonard

AUTHORIZATION TO EXECUTE CONTRACTS FOR THE 2022 WAYNE COUNTY FAIR

WHEREAS, several Wayne County Departments have requested to rent booths at the 2022 Wayne County Fair scheduled for August 8-12, 2022; and

WHEREAS, the cost for each booth space is based upon quantity of booths, location, utility hook ups, extra worker passes and a 10% late fee after July 1; now, therefore be it

RESOLVED, that subject to Standing Committee approval, the Chairman of the Wayne County Board of Supervisors is hereby authorized and directed to execute contracts on behalf of the County of Wayne, subject to the County Attorney's approval as to form and content, with the Union Agricultural Society at Palmyra for rental booths for the following County Departments for the 2022 Wayne County Fair:

<u>DEPARTMENT</u>	<u>QTY/Booth</u>	<u>\$5/Extra Passes</u>	<u>Utilities</u>	<u>TOTAL</u>
Wayne County Tourism	1 Booth (240.00)	6 passes (30.00)	N/A	\$294.00
Wayne County Nursing Home	1 Booth (240.00)	0	\$50/Electric	\$314.00
Wayne County Public Health	2 Booths (480.00)	2 passes (10.00)	\$50/Electric	\$588.00
Wayne County Mental Health Dept.	2 Booths (480.000)	2 passes (10.00)	\$50/Electric	\$588.00

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

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

County Administrator's Review: _____ Date: _____

Human Resources Office Review: yes ___ no ___ N/A ___ Signature: _____

County Attorney Review: yes ___ no ___ N/A ___ Signature: _____

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

July 6, 2022

Activity:

- 515 new support tickets were submitted in June.
- 22 computer installs were completed.
- Plans are being developed to restructure the IT department to improve efficiency and security.
- The ARPA funded security projects continued.

Current projects:

- Expansion of security platform.
- Phone system upgrade.
- Sheriff/E911 Shift Scheduling roll out PossWeb as primary software to Supervisors.
- County Clerk – convert Records Management database to Laserfische.
- Multifactor authentication for financial and medical departments.
- Board of Elections security enhancements.
- Switch replacements 2024.
- Access point upgrade 2023.
- Server and storage upgrade 2023.

Real Property Tax Services
Activity Report
June 2022

Our mission is to fulfill the requirements of New York State Laws and Regulations and to provide services for assessors and local government officials to achieve and maintain equitable assessments throughout Wayne County

Our Agency is here to serve you, ready to answer your questions, and address your concerns. Technical and professional assistance is available to county departments, local governments, school districts, taxpayers and the public for all aspects of real property assessment and taxation.

Through the Director and staff, the Wayne County Real Property Tax Services Agency takes great pride in the services we provide to all of Wayne County. This agency maintains the data related to the generation and publication of town, county, village and school assessment rolls, tax rolls and tax bills. We also publish tax maps.

The assessors provided a V4 backup to create the local file for the running of the Final Assessment Roll. Final Assessment rolls were printed and available prior to July 1. All 2022 final assessment roll information is available on the Wayne County website effective July 1. Assessor's annual reports (AR) for were printed for the assessors. The assessor's must sign the final AR and send to NYSDTF. Annual Oaths from the assessors were received, to be included with the final rolls.

There has been continuous communication with Collar City Auctions regarding the annual Real Property Tax auction. The auction closed on June 30, 2022. There were a total of 27 parcels with a total number of 173 registered bidders. The bidding began promptly at 10 AM. At approximately 10:19 AM, the on-line platform crashed. There was an approximate 6 minute glitch where the platform was dark. Unfortunately when the platform restarted, it began with the first parcel, which had already closed, and allowed the bidding to continue. In all, there were a total of 5 parcels that had similar instances. There were many phone calls, to both myself and the auction company, regarding the situation. The auction company will be on site July 11 to collect deposits/full payment for all parcels sold. Final payments will be due on July 27 by 3 PM.

2023 budget preparation has begun. Still waiting on final figures from IT and B&G along with some outside vendor on subscription renewal costs.

I have been working with Purchasing, IT and Supervisor Leonard on tax bill outsourcing and the "standards" that will established for the tax bill processing timeline. All Supervisors were notified that this would be a topic of discussion at the July Finance meeting and their comments/concerns are welcome. There will be a meeting, at a later date, in July for all the collectors to voice their comments/concerns with a possible resolution being presented at the August BOS meeting.

The tax map technicians processed 318 transfers during the month of June.

Respectfully submitted

Karen Ambroz, CCD

RESOLUTION TRANSMITTAL

Committee No. 1
Leonard

Date: July 19, 2022

Committee Chair: Supervisor

Ambroz

Department Head: Karen

ACCEPTING BIDS FOR CERTAIN REAL PROPERTY PARCELS

WHEREAS, pursuant to direction from the Finance Committee, the Real Property Tax Director offered to adjoining landowners certain real property parcels which were listed as part of the 2020 foreclosure; and

WHEREAS, bids were requested from adjoining property owners on a total of two (2) parcels with a total of two (2) bids being received, as listed below; and

WHEREAS, the bids have been opened and reviewed by the Finance Committee with each recommending that the bids set forth below be accepted; now, therefore, be it

RESOLVED, the Board of Supervisors has determined that it is in the best interest of the County to accept bids set forth below and such bids are hereby approved; the Chairman of the Board of Supervisors is hereby authorized and directed to execute a quit-claim deed and other required transfer documents for each parcel, subject to the approval of the form by the County Attorney, and to affix the seal of the Board of Supervisors to such deeds; the County Treasurer is hereby authorized and directed to record and deliver the respective deed upon receipt of the payments set forth below:

TOWN	PROPERTY ID	BIDDER	BID PRICE
Town of Williamson (seq #2001590)	67117-05-084763	East Williamson Free Methodist Church PO Box 409 E. Williamson, NY 14449	\$ 5,000
Town of Butler (seq #2000268)	76115-00-055598	Merrell Dairy, LLC 5015 Route 89 Wolcott, NY 14590	\$ 500

Budgeted: yes ___ no ___ Proposed Cost: ___0___ Reimbursed Amount _____ County cost ___0___

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

County Administrator's Review: _____ Date: _____

Human Resources Office Review: yes ___ no ___ N/A ___ Signature: _____

County Attorney Review: yes ___ no ___ N/A ___ Signature: _____

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

July 12, 2022

Committee Chair: Supervisor Leonard
Department Head: Karen Ambroz

ACCEPTING BIDS FOR REAL PROPERTY AUCTION SALE

WHEREAS, pursuant to Resolution No. 234-22 and later amended by Resolution No. 250-22 certain properties acquired by the County by tax deed were sold at public auction sale held June 30, 2022; now, therefore, be it

RESOLVED, that the Board of Supervisors have determined that it is in the best interest of the County to accept the bids listed below and such bids are hereby approved and accepted; the Chairman of the Board of Supervisors is hereby authorized and directed to execute a quit-claim deed, along with any and all other required paperwork or forms for each parcel, subject to approval of the form of the deed by the County Attorney, and to affix the seal of the Board of Supervisors to such deeds; and the County Treasurer is hereby authorized and directed to record and deliver the respective deed upon receipt of the payments required by the terms and conditions of sale:

TOWN	SEQ #	TAX MAP #	BIDDER	BID PRICE
ARCADIA	2000009	67111-18-282056	Kulika Kim 1 Oxbow Rd. Fairport, NY 14450	\$ 25,000
ARCADIA	2000179	68114-00-172914	Stephanie Boerman 5851 Clark Rd Newark, NY 14513	\$ 55,000
ARCADIA	2000188	68114-13-221388	Sandra VerStraete 117 Rotterdam Rd Sodus, NY 14551	\$ 6,000
ARCADIA	2000190	68114-13-223373	Tiffany Hayes 3642 Fairville Maple Ridge Rd Newark, NY 14513	\$ 17,000
ARCADIA	2000207	69111-00-373356	Nabraska Countryman 7721 McMullen Rd Lyons, NY 14489	\$ 3,000
BUTLER	20005285	77114-00-632252	Stephen Plucinik PO Box 35 Rose, NY 14542	\$ 10,000
HURON	2000520	73119-07-724768	Jan Brewster 37 Browns Grove Scottsville, NY 14546	\$ 3,000
MACEDON	2000713	61112-00-257847	Sandra VerStraete 117 Rotterdam Rd Sodus, NY 14551	\$ 78,000
MACEDON	2000753	62111-08-866909	Marian Smich 1137 State Rd Webster, NY 14580	\$ 61,000
V. PALMYRA	2000925	64111-10-361559	John Blazey III 1200 Vienna Rd Palmyra, NY 14522	\$103,000
ROSE	2001029	72115-00-247828	Timothy Cretin 4870 Edmonds Rd N. Rose, NY 14516	\$ 6,000

ROSE	2001030	72115-00-436450	Dustin Smith 5323 South St Sodus, NY 14551	\$ 76,000
SODUS	2001320	70116-00-097486	Dustin Smith 5323 South St Sodus, NY 14551	\$ 39,000
V. SODUS PT	2001351	70119-19-709161	Richard Bateman 11462 Turnpike Rd Clyde, NY 14433	\$ 10,000
WALWORTH	2001523	63115-00-766098	David Scheer 125 N. Main St Newark, NY 14513	\$327,000
WILLIAMSON	2001548	65117-12-933532	Michael Decker 7074 Salmon Creek Rd Williamson, NY 14589	\$ 10,000
WILLIAMSON	2001561	65118-00-986586	Christine Fitch 4545 Harborview Williamson, NY 14589	\$ 83,000
V. WOLCOTT	2001603	75117-11-701571	Kirt Shaner 6648 E. Port Bay Rd Wolcott, NY 14590	\$ 4,000
V. WOLCOTT	2001604	75117-11-746519	Cortny Dunn 3869 Buffalo St Marion, NY 14505	\$ 6,000
WOLCOTT	2001663	75119-00-714673	David E Kern 5774 E. Townline Rd Williamson, NY 14589	\$ 55,000
V. WOLCOTT	2001689	76117-13-015395	Gregory Thomas 43 Sergeant St Sodus, NY 14551	\$ 45,000
WOLCOTT	2001725 2001726 2001728	76119-00-744661 76119-00-766658 76119-00-770647	David Dreverman 7733 E. Port Bay Rd Wolcott, NY 14590	\$ 36,000
ROSE	2001062	74114-05-223963	Judy LaValley 6768 Sloop Landing Rd Wolcott, NY 14590	\$ 36,000
GALEN	2000342	72112-14-345259	David Tulley 8 Joy St Lyons, NY 14489	\$ 66,000
GALEN	2000343	72112-18-296218	David Tulley 8 Joy St Lyons, NY 14489	\$ 38,000

Budgeted: yes ___ no___ Proposed Cost: ___0___ Reimbursed Amount _____ County cost ___0___

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

County Administrator's Review: _____ Date: _____

Human Resources Office Review: yes ___ no ___ N/A ___ Signature: _____

County Attorney Review: yes ___ no ___ N/A ___ Signature: _____

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: _____

Audit Department Report

Finance Committee

July 12th, 2022



Invoices Audited; 1,609

Invoices Approved and Paid; 1,604

Invoices Denied; 5 invoices were denied payment during the month of June for the following reasons; signatures/approvals required by the WC Purchasing Policy were not obtained prior to invoice submission, documentation required for invoice is missing, a purchase order is required for this expense, and two invoices were duplicates and were paid previously.

Invoices Altered prior to Approval; a total of 8 invoices were altered prior to approval and payment for the following reasons;

- Invoiced prices were not aligned with contracted rates
- Incorrect mileage rate used for invoice calculation
- The total hours of service on an invoice was calculated inaccurately
- Sales tax included on an invoice
- User error; incorrect amount was entered by department

Invoices Altered and Reentered in the Month; 4 Invoices

Audits/Projects worked on in June:

The STOP DWI audit was sent to the Sheriff's Office. The finalized audit report for the STOP DWI audit will be discussed with the Committee briefly.

Work continued on the Business Associate audit. The Audit Office has received a response from eleven out of the sixteen vendors included in the audit. The five remaining vendors were sent a final notice for contact.

Attended weekly meetings with the Nursing Home's administrative staff to discuss the Medicaid reimbursement issue that was discussed at the Finance Committee in May. All new developments on this issue were communicated to the external auditors. Efforts to recover the Medicaid reimbursement were researched and the NH has submitted a request to the NYS DOH for recovery of the Medicaid claims related to services provided in both December 2021 and January 2022.

Reviewed and updated the request for proposals for the County's independent auditing services. This is required by the Purchasing Policy due to the total amount spent on this type of service annually.

Next on the Agenda;

The request for proposals for the Independent Auditing Services will be issued in July. The responses will be evaluated in August and we are planning on awarding the contract by resolution in September.

The Audit Office will complete the formulation and entry of the 2023 budget for entry in the County's financial software.

The business associate audit work will continue. This audit depends on responses from several vendors, and therefore can take several months to complete.

RESOLUTION TRANSMITTAL

Committee No. 1

Date: 7/12/2022

Committee Chair: Supervisor Kim Leonard
Department Head: Kristen Scott

AUTHORIZATION TO INCREASE CONTRACT AMOUNT FOR CONSULTING SERVICES IN RELATION TO THE IMPLEMENTATION OF GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT NUMBER 87

WHEREAS, resolution 398-21 authorized the County to contract with Bonadio & Co., LLP for consulting services for the implementation of the Government Accounting Standards Board Statement Number 87 for an amount not to exceed \$10,000; and

WHEREAS, GASB Statement Number 87 requires governments to review and analyze all leases that they are currently a party to and determine the proper accounting application and financial reporting requirements for each lease; and

WHEREAS the objective of GASB Statement 87 is to better meet the informational needs of financial statement users by improving accounting and financial reporting for leases by governments; and

WHEREAS, GASB Statement Number 87 must be fully implemented by the end of the year 2022 to be in compliance with the financial standards of the Governmental Accounting Standards Board; and

WHEREAS, Bonadio & Co., LLP has requested additional funding in excess of the \$10,000 approved by resolution 398-21 due to the amount of leases the County is currently involved in, as well as the complexity of these lease agreements; and

WHEREAS, Bonadio & Co., LLP estimates that an additional \$15,000 is necessary to complete the implementation of GASB 87 and ensure compliance with their accounting reporting standards; and therefore now be it

RESOLVED, that the Chairman of the Board of Supervisors authorizes the amendment of the agreement with Bonadio & Co., LLP subject to the review and approval of the County Attorney as to form and content, to increase the payment for services by \$15,000, for a total amount not to exceed \$25,000, to be billed at the hourly rates proposed in the original contract; and be it further

RESOLVED, that the County Treasurer is authorized to make the following budget adjustments:

A1990 General Fund Contingencies

(Appropriations)

\$15,000.00 from .54000 Contractual Expenses

A13254 General Fund Treasurer

\$15,000.00 to .54520 Consultants

Budgeted: yes ___ no X Proposed Cost: ___\$15,000___ Reimbursed Amount ___\$0.00___ County cost ___\$15,000___

Departmental transfer \$15,000.00 from Account No. A1990 54000 to Account No. A13254 54520

County Administrator's Review: _____ Date: _____

Human Resources Office Review: yes ___ no ___ N/A ___ Signature: _____

County Attorney Review: yes ___ no ___ N/A ___ Signature: _____

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: _____



Date: 6/28/2022

Scope: The County Auditor's office examined the accounts for the STOP-DWI program for the period of 1/1/2021-12/31/2021.

Objectives: The objective of this audit was to review internal controls, and to ensure compliance with policies and procedures of the New York State Special Traffic Options Program for Driving While Intoxicated (STOP-DWI), 15 NYCRR Part 172, as well as policies and procedures adopted by the Wayne County Board of Supervisors. This audit addressed the following questions:

- Were transactions allowable and supported with proper documentation?
- Do proper controls over revenue and expenses exist?
- Are policies and procedures of the STOP DWI program followed?
- Are policies and procedures adopted by the Wayne County Board of Supervisors adhered to?
- Were each of the contractual obligations of vendors fulfilled successfully?

Report:

This internal audit is completed annually at the request of the Sheriff.

Revenue and Expenditure Review:

A sample of expenditures was reviewed to determine if the purchases were in accordance with the NYS STOP-DWI program policies. We reviewed purchases, as well as overtime reimbursement requests from both the local town and village police departments. The review did not find any issues with the sampled expenditures or required documentation.

The general billing feature of the County's financial software, Munis, is used to transfer funds from the STOP-DWI program to the Wayne County Sheriff's Office for the reimbursement of road patrol's overtime hours that meet the STOP-DWI program guidelines. We reviewed the documentation for each of the general billing invoices that were entered to transfer funds from the STOP-DWI program accounts to reimburse the Wayne County Sheriff's road patrol's overtime hours, as well as any itemized listing of personal services forms provided as back up documentation. It was determined that all general billing invoices were calculated accurately and processed appropriately.

In previous audits of the STOP-DWI program, it was noted that interdepartmental transfers did not occur as budgeted between STOP-DWI, District Attorney's Office, and Wayne County Probation. We reviewed the STOP-DWI's general ledger to ensure all interdepartmental transfers did occur during the fiscal year 2021. It was determined that all interdepartmental transfers from STOP-DWI funds to the District Attorney and Probation Offices were processed appropriately in 2021.

We found three budgeted general ledger accounts that did not have any expenditures;

- A33152 52500; Other equipment
- A33154 54485; Travel
- A33154 54503; Alcohol Evaluation and Rehab

The 2021 budget included a total of \$14,600 in the 'Other Equipment' account line. No funds were expensed from this account because no alcohol related patrol, support, and/or equipment repairs were submitted for payment in 2021.

Another budgeted item that did not have any expenditures in 2021 was the Alcohol Evaluation and Rehab account line. It was noted in the previous audit of 2020's STOP DWI Program the prior Sheriff stated that no jail inmate evaluations occurred in 2020 due to the COVID-19 pandemic. Due to the efforts to prevent the spread of COVID-19, no drug and alcohol evaluations were completed in the jail facility in 2021.

There was \$750 budgeted in 2021 for travel related to STOP-DWI program initiatives. There was no travel expenses associated with the STOP-DWI program in 2021 due to COVID-19, and therefore no funds were expensed from this account.

There was one STOP-DWI program related resolution adopted by the Board of Supervisors in 2021. The resolution 137-21 titled "Authorization to Enter into an Agreement with NMS Labs for the Sheriff's Office, Coroner's and District Attorney's Offices" was adopted on March 16th, 2021. This resolution authorized the Sheriff's Office, Coroner's Office as well as the District Attorney's Office to contract with NMS Labs to process toxicology samples for analysis for the Sheriff and Coroner's cases as well as the STOP-DWI program. It was recently determined that a total of more than \$20,000 was spent on this service in 2021, therefore this service is subject to the competitive bidding thresholds set forth in the Purchasing Policy, as well as General Municipal Law 103. The Purchasing Department is working on preparing a bid for these services to fulfill the requirements outlined in the Purchasing Policy. After the successful completion of the procurement procedures a resolution must be completed to authorize these departments to contract with the selected vendor at the proposed rates.

The largest expenditure of the STOP-DWI program is for the contract with the Council on Alcoholism and Addictions of the Finger Lakes for the educational component of the program. The Council on Alcoholism is expected to prepare, coordinate, and provide presentations and educational programs related to the use of alcohol, drugs, and highway safety in Wayne County. The contract provides a general outline of what educational responsibilities the Council agreed to perform for the STOP-DWI program in the years 2020, 2021, and 2022. We reviewed the Council's annual report of Educational Accomplishments for 2021, and compared their report to the vendor's responsibilities listed in the executed contract. This review determined that this vendor did not complete each of the services listed in the contract as a result of complications due to the COVID-19 pandemic.

The 'scope of services' section of the contract for services with the Council on Alcoholism and Addictions of the Finger Lakes states the following; "the Contractor shall be responsible for preparing and offering the following programs: 1. All requests for workshops in Wayne County Senior-Junior High Schools which address alcohol and other drug use/abuse, assembly programs, highway safety, self-esteem, decision making, and related topics, using public and private resources that are intended to aid students to a better understanding of alcohol and drugs and their ability to make a choice and stand by their decisions prior to getting addicted or injured as a result of a wrongful decision. For purposes of this Agreement a workshop is defined as a program where at least six various presentations take place within a school in a period of one or more days." The annual report provided by the Council on Alcoholism states "we are still dealing with some issues from COVID-19 so we had problems getting into the schools for presentations, we are happy however, that we were able to provide many face to face services to Wayne County in 2021." The vendor's contract requires at least six presentations in schools, but due to the limitations for social gathering both in and out of schools, the vendor was unable to meet this contractual obligation set

forth in the contract for acceptable and unanticipated reasons. As a result, the vendor did not successfully fulfill their contractual obligations, but according to financial documentation they were paid their full contractual amount of \$36,000. The vendor did not successfully fulfill their contractual obligations, and therefore the vendor was not entitled the full compensation agreed to in the contract of \$36,000. Although the vendor's reasons for not successfully completing their contractual obligations, due to unforeseen circumstances as a result of the COVID-19 pandemic are understandable, the STOP-DWI program should seek an appropriate amount of reimbursement from the Council on Alcoholism and Addictions of the Finger Lakes to reimburse the STOP-DWI program for services not provided.

Upon further review of the STOP-DWI program's contract with the Council on Alcoholism for the educational component of the program, it was determined that this service is subject to competitive procurement in accordance with the Wayne County Purchasing Policy. The Wayne County Purchasing Policy states "purchase contracts for materials, supplies and equipment involving an estimated County expenditure in excess of \$20,000, and Public Works contracts in excess of \$35,000 within a calendar year, shall be awarded only after public advertising soliciting formal bids pursuant to Section 103 of the General Municipal Law." The current contract agreement with the Council on Alcoholism will not terminate until December 31st, 2022. It is recommended that at some point during the year 2022 the STOP-DWI Coordinator should collaborate with the Purchasing Department to competitively procure the educational component of the STOP-DWI program to be in compliance with the Wayne County Purchasing Policy, as well as General Municipal Law, section 103.

Policies and Procedures:

During the course of our Audit we did not note, at any time, that the funding policies of the STOP-DWI program were not followed. The funding policies of the STOP DWI Program provide for appropriate resolution of problems as discovered by monitoring and reviewing.

Recommendations:

1. The general ledger of the STOP-DWI program should be reviewed periodically to ensure all budgeted funds are expensed appropriately. If it is determined that any budgeted funding is no longer necessary it should be excluded from subsequent budgets.
2. The STOP-DWI program should continue to work with the Purchasing Department to competitively procure toxicology services in accordance with the Wayne County Purchasing Policy and section 103 of General Municipal Law.
3. The STOP-DWI Program Coordinator should discuss the failure of Council on Alcoholism to fulfill each of their contractual obligations to the Public Safety Committee and have the committee determine whether the STOP-DWI Program should seek reimbursement from the vendor for the unfulfilled services.
4. The educational component service of the STOP-DWI program must be competitively procured before in 2022 as required by both the Wayne County Purchasing Policy and section 103 of General Municipal Law.

Management Response:

Kristen Scott
County Auditor
6/28/2022

Heidi Barbour
Internal Audit Clerk
6/28/2022



County of Wayne
Office of the County Treasurer
Post Office Box 8
Lyons, New York 14489-0008

Patrick J. Schmitt
COUNTY TREASURER

315-946-7441

WWW.CO.WAYNE.NY.US

- The Treasurer’s Office and County Attorney’s Office are working together to pursue legal action to collect the remaining payroll funds that were not paid back by employees.
- The Judgment of Foreclosure was signed on May 23, 2022. The deeds for these properties were signed June 1, 2022.
- \$273,297.87 in taxes were written off for properties auctioned off and given to the Landbank.
- On June 29th 1,999 courtesy mailings were sent by first class mail to property owners for unpaid 2022 and prior year taxes. This is the first courtesy mailing for the 2021 tax foreclosure process.
- 2020 Tax Foreclosure parcel count:

Date	Total Parcels
12/31/21	234
1/31/22	217
2/28/22	202
3/31/22	124
4/29/2022	41
6/1/2022	28

	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total	Budget	Difference (Under) / Over
General Fund (A)	\$ 391.44	\$ 5,110.07	\$ 196,947.99	\$ 26,276.01	\$ 111,254.23	\$ 237,988.14	\$ 76,769.22	\$ 73,923.23	\$ 178,694.22	\$ 123,897.55	\$ 229,222.47	\$ 140,421.34	\$ 1,400,917.91	\$ 520,500.00	\$ 880,417.91
Highway Fund (D)	\$ 22.66	\$ -	\$ 1.11	\$ -	\$ 2.41	\$ 1.36	\$ 0.14	\$ -	\$ 1.26	\$ 11.95	\$ -	\$ 11.03	\$ 51.92	\$ 200.00	\$ (148.08)
Highway Machine Fund (DM)	\$ 14.61	\$ 5.58	\$ 10.95	\$ 12.09	\$ 13.83	\$ 63.41	\$ 30.29	\$ 24.67	\$ 2.97	\$ 96.79	\$ 131.86	\$ 34.18	\$ 441.23	\$ 200.00	\$ 241.23
Nursing Home Fund (E)	\$ 39,815.67	\$ 56,765.25	\$ 35,023.90	\$ 65,394.86	\$ 58,064.61	\$ 64,688.52	\$ 70,486.21	\$ 20,072.28	\$ 91,769.53	\$ 28,113.88	\$ 26,083.34	\$ 65,238.33	\$ 639,116.38	\$ 350,966.00	\$ 288,150.38
Capital Project Fund (H)	\$ 5,203.13	\$ 15,625.72	\$ 44.77	\$ 13,640.01	\$ 168.64	\$ 1,880.71	\$ 160.53	\$ 9,235.34	\$ 92.53	\$ 2,899.56	\$ 2,977.46	\$ 4,049.07	\$ 55,977.47	\$ 27,831.66	\$ 28,145.81
Work Comp Fund (S)	\$ 11,985.38	\$ 16,321.91	\$ 30.75	\$ 17,697.77	\$ 20,261.28	\$ 3,614.89	\$ 18,070.59	\$ 18,892.98	\$ 15,066.87	\$ 6.16	\$ 8,014.05	\$ 27,001.65	\$ 156,964.28	\$ 30,000.00	\$ 126,964.28
	\$ 57,432.89	\$ 93,828.53	\$ 232,059.47	\$ 123,022.74	\$ 190,565.00	\$ 308,237.03	\$ 173,536.98	\$ 130,148.50	\$ 285,627.38	\$ 155,025.89	\$ 267,229.18	\$ 236,755.60	\$ 2,253,469.19	\$ 929,697.66	\$ 1,324,747.60

	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Total	Budget	Difference (Under) / Over
General Fund (A)	\$ (887.63)	\$ 157,882.18	\$ 20,119.83	\$ 35,151.98	\$ 28,173.77	\$ 208,287.17	\$ 97,411.93	\$ 12,328.15	\$ 189,493.91	\$ 30,269.94	\$ 2,021.42	\$ 224,261.27	\$ 1,004,533.92	\$ 775,500.00	\$ 229,033.92
Highway Fund (D)	\$ 11.31	\$ -	\$ -	\$ -	\$ -	\$ 0.07	\$ -	\$ 0.03	\$ -	\$ 6.99	\$ 0.94	\$ 34.53	\$ 53.87	\$ 200.00	\$ (146.13)
Highway Machine Fund (DM)	\$ 49.84	\$ 19.64	\$ 9.26	\$ 0.76	\$ 18.70	\$ 1.95	\$ 5.05	\$ 3.57	\$ 6.10	\$ 7.42	\$ 5.00	\$ 16.61	\$ 143.90	\$ 200.00	\$ (56.10)
Nursing Home Fund (E)	\$ 37,977.15	\$ 4,295.66	\$ 41,306.34	\$ 23,131.93	\$ 57,203.33	\$ 20,438.28	\$ 50,565.82	\$ 22,466.25	\$ 3,061.57	\$ 1,867.76	\$ 1,061.29	\$ 16,007.93	\$ 279,503.31	\$ 500,000.00	\$ (220,496.69)
Capital Project Fund (H)	\$ 19,476.89	\$ 37.06	\$ 1,276.49	\$ 127.52	\$ 235.51	\$ 148.14	\$ 161.85	\$ 114.67	\$ 114.79	\$ 135.06	\$ 147.25	\$ 130.45	\$ 22,105.68	\$ 88,066.33	\$ (65,960.65)
Work Comp Fund (S)	\$ 28.24	\$ 4,039.25	\$ 20,583.39	\$ 24.10	\$ 22.49	\$ 15.97	\$ 15.37	\$ 7,985.06	\$ 1,323.80	\$ 16.21	\$ 15.81	\$ 9,620.40	\$ 43,690.09	\$ 140,000.00	\$ (96,309.91)
	\$ 56,655.80	\$ 166,273.79	\$ 83,375.31	\$ 58,436.29	\$ 85,653.80	\$ 228,891.58	\$ 148,160.02	\$ 42,897.73	\$ 194,020.17	\$ 32,303.38	\$ 3,271.71	\$ 250,091.19	\$ 1,350,030.77	\$ 1,503,966.33	\$ (153,935.56)

	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Total	Budget	Difference (Under) / Over
General Fund (A)	\$ 4,105.77	\$ 6,519.98	\$ 136,506.18	\$ 79,760.83	\$ 16,836.24	\$ 65,763.64	\$ 103,907.68	\$ 10,566.03	\$ 142,636.70	\$ 39,626.26	\$ (7,261.38)	\$ 199,146.64	\$ 798,194.57	\$ 700,300.00	\$ 97,894.57
Highway Fund (D)	\$ 69.29	\$ 34.49	\$ 13.14	\$ 5.42	\$ 0.89	\$ 5.67	\$ 9.28	\$ 1.52	\$ 5.24	\$ 8.27	\$ 20.27	\$ -	\$ 173.48	\$ 100.00	\$ 73.48
Highway Machine Fund (DM)	\$ 23.11	\$ 10.66	\$ 3.48	\$ 3.62	\$ 3.16	\$ 3.22	\$ 2.99	\$ 5.51	\$ 5.00	\$ 12.00	\$ 13.97	\$ -	\$ 86.72	\$ 200.00	\$ (113.28)
Nursing Home Fund (E)	\$ 214.65	\$ 5,115.25	\$ 3,513.94	\$ 4,121.04	\$ 127.60	\$ 1,920.41	\$ 639.67	\$ 2,019.94	\$ 245.07	\$ 1,691.50	\$ 260.05	\$ 1,627.73	\$ 21,496.85	\$ 500,000.00	\$ (478,503.15)
Capital Project Fund (H)	\$ 139.80	\$ 93.62	\$ 67.27	\$ 55.01	\$ 50.99	\$ 46.60	\$ 38.84	\$ 37.42	\$ 33.41	\$ 31.14	\$ 28.65	\$ 12.26	\$ 635.01	\$ 110,172.01	\$ (109,537.00)
Work Comp Fund (S)	\$ 23.23	\$ 401.23	\$ 1,115.85	\$ 34.02	\$ 33.27	\$ 28.35	\$ 25.13	\$ 180.66	\$ 490.33	\$ 20.74	\$ 3,186.00	\$ 824.46	\$ 6,363.27	\$ 150,000.00	\$ (143,636.73)
	\$ 4,575.85	\$ 12,175.23	\$ 141,299.86	\$ 83,979.94	\$ 17,052.15	\$ 67,767.89	\$ 104,623.59	\$ 12,811.08	\$ 143,415.75	\$ 41,389.91	\$ (3,752.44)	\$ 201,611.09	\$ 826,949.90	\$ 1,460,772.01	\$ (633,822.11)

56.61% of total Budget

	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Total	Budget	Difference (Under) / Over
General Fund (A)	\$ 7,277.46	\$ 1,078.90	\$ 167,995.61	\$ 7,183.05	\$ 40,662.80	\$ 189,141.36	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 413,339.18	\$ 976,070.42	\$ (562,731.24)
Highway Fund (D)	\$ 14.73	\$ 23.17	\$ 23.44	\$ 12.59	\$ 4.61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78.54	\$ 100.00	\$ (21.46)
Highway Machine Fund (DM)	\$ 9.30	\$ 6.44	\$ 16.69	\$ 8.87	\$ 4.06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43.36	\$ 100.00	\$ (56.64)
Nursing Home Fund (E)	\$ 192.72	\$ 176.39	\$ 134.04	\$ 1,152.06	\$ 13,231.93	\$ 7,508.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,396.04	\$ 200,000.00	\$ (177,603.96)
Capital Project Fund (H)	\$ 296.95	\$ 1,035.38	\$ 7.76	\$ 2,170.80	\$ 9,028.71	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,539.60	\$ -	\$ 12,539.60
Work Comp Fund (S)	\$ 25.86	\$ 22.58	\$ 510.17	\$ 45.19	\$ 57.92	\$ 2.97	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 664.69	\$ -	\$ 664.69
	\$ 7,817.02	\$ 2,342.86	\$ 168,687.71	\$ 10,570.56	\$ 62,990.03	\$ 196,653.23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 449,061.41	\$ 1,176,270.42	\$ (727,209.01)

38.18% of total Budget

RESOLUTION TRANSMITTAL

Committee No. 1

Date: 7/12/22

Committee Chair: Supervisor Leonard
Department Head: Treasurer Schmitt

AUTHORIZATION TO CREATE TWO FINANCE CLERK POSITIONS, AND ABOLISH TWO ACCOUNT CLERK POSITIONS IN THE COUNTY TREASURER OFFICE

WHEREAS, there are currently two Account Clerk positions in the County Treasurer’s office; and
WHEREAS, one Account Clerk position became vacant as of July 7th, 2022; and
WHEREAS, a review of the job duties was completed by the County Treasurer; and
WHEREAS, the duties and responsibilities were submitted to Human Resource Director for review and classification; and
WHEREAS, the Human Resource Director provided a classification of Finance Clerk; and
WHEREAS, the County Treasurer wants to abolish both Account Clerk positions and create two Finance Clerks; and
WHEREAS, the incumbent Account Clerk meets the qualifications for appointment to the Finance Clerk position; now therefore be it
RESOLVED, that the County Treasurer is authorized to abolish two Account Clerk positions (pay-grade 10) in the Wayne County Treasurer’s Office effective, July 21st, 2022; and be it further
RESOLVED, that the County Treasurer is authorized to create two Finance Clerk positions (pay-grade 13) in the Wayne County Treasurer’s Office effective, July 22nd, 2022; and be it further
RESOLVED, that the County Treasurer is authorized to amend the 2022 County Budget as follows

A1325 County Treasurer

(Appropriations)
\$30,155.00 from .51122 Account Clerk
\$31,250 to .51717 Finance Clerk

A1990 Contingency Fund

(Appropriations)
\$1,095.00 from .54000 Contractual Expense

Budgeted: yes no X Proposed Cost: \$1,095.00_ Reimbursed Amount \$0.00 _ County cost _\$1,095.00

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

County Administrator’s Review: _____ Date: _____

Human Resources Office Review: yes ___ no ___ N/A ___ Signature: _____

County Attorney Review: yes ___ no ___ N/A ___ Signature: _____

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: _____