

FINANCE COMMITTEE

September 13, 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. **Dr. Nye, FLCC**

9:15 a.m. **Sodus Assessor, Nathan Mack**

Wayne County Property Exemption

9:25 a.m. **Information Technology, Matt Ury**

REPORT [IT_Report September 2022.docx](#)

TRANSMITTAL:

- Purchase wide format printer [IT09RES1- PURCHASE WIDE FORMAT PRINTER FOR GIS MAPS.doc](#)

9:35 a.m. **Auditor, Kristen Scott**

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

TRANSMITTAL:

- Execute contract for independent audit services [AUDIT09RES01 ACCEPT PROPOSAL_EXECUTE CONTRACT FOR INDEPENDENT AUDIT SERVICES.doc](#)

9:45 a.m. **Purchasing, Kaleigh Flynn**

NO BUSINESS

9:45 a.m. **Real Property Tax, Karen Ambroz**

REPORT: [RPT 08 22 Monthly Report.doc](#)

TRANSMITTAL:

- Establish town equalization rates for 2023 County taxes [RPT01RES01EqRates.DOC](#)

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

Budget update

10:05 a.m. **Treasurer, Patrick Schmitt**

REPORT: [TRE 8. August 2022.docx](#)

Monthly interest earnings

TRANSMITTALS:

- Write off outstanding taxes [TRE09RES01 write off outstanding taxes rev1.doc](#)
- Return property to former owner, refund buyer [TRE09RES02 return property, refund buyer rev1.doc](#)

10:15 a.m. **County Attorney, Dan Connors**

TRANSMITTAL:

- Transfer funds from contingency to Liability and Casualty [CA09RES01 Transfer funds.doc](#)

10:20 a.m. **EXECUTIVE SESSIONS**

- County Attorney, Dan Connors
- Treasurer, Patrick Schmitt - litigation

Wayne County Information Technology Monthly Report

Prepared by Matt Ury

September 6, 2022

Activity:

- 701 new support tickets were submitted in August.
- 12 computer installs were completed.
- The Jail and Emergency Management were switched to the new phone system.
- The ARPA funded security projects continued.
- School taxes were printed and distributed to the districts.

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.

RESOLUTION TRANSMITTAL

Committee No. 1

Date: 9/13/2022

Committee Chair: Supervisor Leonard
Department Head: Matt Ury

AUTHORIZATION TO PURCHASE A WIDE FORMAT PRINTER FOR THE PRINTING AND SCANNING OF GIS AND OTHER MAPS.

WHEREAS; the county has an American Rescue Act funded project to convert all county maps from AutoCAD to the ESRI GIS environment; and

WHEREAS, the county will have a need to print color maps as well as scan maps into the system. And;

WHEREAS, the current wide format printer is twelve years old, does not have color capability and is end of life; now, therefore, be it

RESOLVED, the Director of Information Technology is authorized to expend ARPA funds from the AutoCAD map conversion project to purchase a wide format printer from Toshiba Business Solutions for a not to exceed amount of \$27,000 using Omnia contract R191103.

Budgeted: yes, no Proposed Cost: \$27,000 Reimbursed Amount _____ County cost \$27,000

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 Office's Report

Finance Committee

September 13th, 2022

Invoices Audited; 1,648

Invoices Approved and Paid; 1,629

Invoices Denied; 19 invoices were denied payment during the month of August for the following reasons; purchase orders and proper approvals required by the WC Purchasing Policy were not obtained prior to invoice submission (2), the pricing on the invoice does not align with the vendor's contracted amounts (13), the invoice was a duplicate and paid previously (2), proper approvals for payment of invoice were not obtained (1), and invoice does not include sufficient information for authorization (1).

Invoices Altered prior to Approval; a total of 20 invoices were altered prior to approval and payment for the following reasons;

- Invoiced prices were not aligned with contracted rates (9)
- User error; incorrect amount was entered by clerk (4)
- Previous balance on the invoice was paid (1)
- The total hours of service on an invoice was calculated inaccurately (2)
- Mileage was incorrectly totaled (1)
- Sales tax included on an invoice (3)

Audits/Projects worked on in August;

The request for proposals for the County's independent auditing services was issued by the Purchasing Department in July. Questions from potential proposers were responded to in early August. The proposals were due August 19th. The County received a total of four proposals. An evaluation committee was formed and evaluated each of the proposals with the criteria stated in the RFP. I have one resolution in relation to this that I will discuss shortly.

The initial field work on the Civil Office audit was completed. This audit is completed annually at the request of the Sheriff.

The field work for the business associate audit was completed. Our office will request a copy of their compliance plan as strongly recommended by the Office for Civil Rights Security Rule as part of the risk assessment process. These compliance plans are sent to the Compliance Officer for evaluation.

The budget review meeting for the Audit Office's 2023 budget with the County Administrator and Fiscal Assistant was attended in mid-August.

Each of the committee's budget review meetings held in August were attended.

Next on the Agenda;

A report for the business associated audit will be drafted in September. The report and the compliance plans from business associates will be sent to the Compliance Officer for his review and response.

A report for the Civil Office audit will be drafted and sent to the Sheriff's Office for review and response in September.

The remaining committee budget review meetings will be attended.

The field work for the property room audit will begin at the end of September.

The few remaining items necessary for the 2021 external audit will be completed and provided to the County Auditors.



RESOLUTION TRANSMITTAL

Committee No. 1

Date: 9/13/2022

Committee Chair: Supervisor Kim Leonard
Department Head: County Auditor, Kristen Scott

AUTHORIZATION TO ACCEPT PROPOSAL AND EXECUTE CONTRACT FOR INDEPENDENT AUDIT SERVICES FOR WAYNE COUNTY

WHEREAS, the County is in need of independent auditing services for fiscal year 2022; and

WHEREAS, the County's Purchasing Policy requires that a Request for Proposals (RFP) is issued for County expenditures totaling more than \$20,000 in a calendar year; and

WHEREAS, four proposals were received in response to the independent auditing services request for proposals from the following firms:

Drescher & Malecki LLP

30863 William Street, Suite 5,
Cheektowaga, New York 14227
2023 Cost: \$88,500
2024 Cost: \$90,270
2025 Cost: \$92,075
Cumulative Score: 3770 / 5000 points

Mengel Metzger Barr & Co. LLP

100 Chestnut Street, Suite 1200
Rochester, New York 14604
2023 Cost: \$99,650
2024 Cost: \$103,375
2025 Cost: \$107,725
Cumulative Score: 3704 / 5000 points

Bonadio & Co., LLP

171 Sully's Trail
Pittsford, New York 14534
2023 Cost: \$102,900
2024 Cost: \$108,400
2025 Cost: \$113,400
Cumulative Score: 4076 / 5000 points

PKF O'Connor Davies, LLP

500 Mamaroneck Ave,
Harrison, New York 10528
2023 Cost: \$97,000
2024 Cost: \$99,650
2025 Cost: \$103,300
Cumulative Score: 3572 / 5000 points

WHEREAS, an evaluation committee consisting of the County Auditor, County Treasurer, Interim Commissioner of the Department of Social Services, Director of the Behavioral Health Department, and the Deputy Director of the Wayne County Behavioral Health Department/Compliance Officer evaluated the four proposals for experience providing similar services within New York State, experience with Nursing Home audits, proposed work plan to accomplish required services, as well as other criteria listed in the RFP; and

WHEREAS, based on the scoring of the evaluation committee members, and the Purchasing Department's evaluation of the pricing provided by the firms, cumulative results score Bonadio & Co., LLP proposal highest, making it the evaluation team's recommendation to contract with Bonadio & Co., LLP to provide the County's independent auditing services for the fiscal year 2022, with the option to renew for fiscal years 2023 and 2024; now, therefore, be it

RESOLVED, that the Board of Supervisors hereby authorizes the selection of Bonadio & Co., LLP to provide the independent auditing services to the County at the costs previously stated, and the Chairman of the Board of Supervisors is hereby authorized to execute a contract on behalf of the County of Wayne, subject to the County Attorney's approval as to form and content.

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

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: _____

Real Property Tax Services
Activity Report
August 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.

August is school tax bill processing month. V4 backups were requested from the assessors, a local file was created in RPS after checking the accuracy of the file submitted by the assessor.

The department ran cross reference and bank code references for the school tax collectors. STAR check eligibility information was applied once the information was received from NYSDTF. All collectors were provided with all tax bill reports on a zip drive.

There were many challenges this year with the school tax bill processing/printing. School tax bill processing/printing is always a challenge. However, this year seemed far worse than normally. Challenges with the new TCS system made processing/printing a nightmare. My thanks goes out to the IT Department for their commitment to completing the "impossible" task. The extensive additional hours spent figuring out the new system went above and beyond. Although the last school district was not printed until Tuesday, August 29; all of the bills are printed and the respective school districts picked them up prior to the warrant date. We exchanged files with four different counties to produce school tax bills for in county schools. Out of county information was sent to Ontario, Monroe, Cayuga and Seneca counties for processing of out of county school tax bills. There is always a sigh of relief when the school bills are all printed and picked up by the applicable district.

Sales information reports for the months of April – June, for all municipalities, were produced and submitted electronically to NYSDTF.

There were requests for various reports from the public, other county departments, surveyors, assessors and attorneys.

During the month of August, there were 273 transfers of real property processed, updates to the tax maps based on splits and merges and adjusted any boundary corrections. Working on resolving mismatch issues between the SDG, RPS files and the tax maps and on a large tax map adjustment on Leroy Island in the Town of Huron.

Respectfully submitted

Karen Ambroz, CCD

RESOLUTION TRANSMITTAL

Committee No. 1

Date: September 13, 2022

Committee Chair: Supervisor Leonard
Department Head: Karen Ambroz

ESTABLISHING TOWN EQUALIZATION RATES FOR 2023 COUNTY TAXES

RESOLVED, pursuant to Section 804 of the Real Property Tax Law, that the following rates recommended by the County Finance Committee of the Wayne County Board of Supervisors are hereby adopted and established as the County Equalization rates for the towns in Wayne County for the year 2022 to affect the 2023 County taxes:

Arcadia	69.00	Palmyra	100.00
Butler	100.00	Rose	90.00
Galen	95.00	Savannah	97.00
Huron	82.00	Sodus	81.00
Lyons	72.00	Walworth	94.00
Macedon	100.00	Williamson	100.00
Marion	71.00	Wolcott	100.00
Ontario	94.00		

And be it further

RESOLVED, in accordance with the provision of subdivision 2 of Section 804 of the Real Property Tax Law, that within five (5) days of the date of the adoption of this resolution, the Clerk of the Board, shall transmit to each town, on a form prescribed by the State Board of Real Property Services, a written notification of the County equalization rate established for each town.

Budgeted Yes_ No_ Proposed Cost _____ Reimbursable 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: _____



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

- Tax Foreclosure for unpaid 2021 taxes work is starting. Title search work is completed. The last courtesy notice will go out in September and legal mailing will occur in November.
- 2023 Tax Foreclosure parcel count:

Date	Total Parcels

RESOLUTION TRANSMITTAL

Committee No.

Date: 09/13/2022

Committee Chair: Supervisor Leonard
Department Head: Treasurer Schmitt

AUTHORIZATION TO WRITE OFF OUTSTANDING TAXES

WHEREAS, resolution 318-21 authorized the transfer of parcel #62111-00-212778, more commonly known as the Rando Factory, to the Wayne County Regional Land Bank Corporation after the County completed tax foreclosure proceedings on the parcel; and

WHEREAS, the Wayne County Regional Land Bank Corporation did not take ownership of this parcel until January 19, 2022; and

WHEREAS, the Wayne County Regional Land Bank Corporation is tax exempt from Real Property taxes upon the date of transfer; and

WHEREAS, Wayne County was the owner of record from June 15, 2021 when the foreclosure action was completed until January 19, 2022 when the Land Bank took ownership; and

WHEREAS, the 2022 Town and County tax bill needs to be written off since the County cannot pay itself for the unpaid taxes; now therefore be it

RESOLVED, the Wayne County Board of Supervisors authorizes the 2022 Town and County tax bill for parcel #62111-00-212778 to be written off in the amount of \$ 64,372.78; and be it further

RESOLVED, that the Wayne County Regional Land Bank is responsible to pay the WWTP Capital Charge of \$240.00 which must be paid within 30 days of the date of this resolution with no interest.

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.

Date: 09/13/2022

Committee Chair: Supervisor Leonard
Department Head: Treasurer Schmitt

AUTHORIZATION TO RETURN PROPERTY TO FORMER OWNER AND REFUND BUYER

WHEREAS, the County of Wayne obtained title to property located at 130 Hyde Parkway in the Town of Palmyra, tax ID #64111-10-361559 through a Tax Foreclosure proceeding pursuant to a Treasurer's Deed that was executed on June 1, 2022; and

WHEREAS, an error was made during the title search process for this property; and

WHEREAS, a mortgage holder of 130 Hyde Parkway did not receive proper notice of foreclosure; and

WHEREAS, this will result in the county being liable for the balance of the unpaid mortgage; and

WHEREAS, after examination the County Attorney and County Treasurer believe it is in the County's best interest to return this property to the former owner, Carrie Clevenger; and

WHEREAS, John Blazey III purchased this parcel through the tax foreclosure process; and

WHEREAS, he has agreed to return title of the parcel to the county for a full refund of the bid amount of \$103,000 and the buyer's premium of \$6,180.00; now therefore be it

RESOLVED, that the Chairman of the Board of Supervisors is hereby authorized and directed to execute a quit-claim deed conveying title of this property back to the former owner, along with any and all other required paperwork or forms for said parcel, subject to the approval of the form of the deed by the County Attorney; and be it further

RESOLVED, the County Treasurer is authorized to issue a refund to John Blazey III once all necessary documents have been filed.

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: September 13, 2022

Committee Chair: Leonard
Department Head: Connors

AUTHORIZATION TO TRANSFER FUNDS FROM THE CONTINGENT ACCOUNT TO THE LIABILITY AND CASUALTY LINE ITEM IN THE COUNTY ATTORNEY'S BUDGET (A19314.54998)

Brief Explanation:

WHEREAS, the County Attorney's Office had budgeted \$50,000 for 2022 for its Liability and Casualty line item in the County Attorney's budget (A19314.54998) from which repair of County owned vehicles are paid; and
WHEREAS, the County has expended \$49,349 from this line item through September 1, 2022; and
WHEREAS, the County Attorney believe that an additional \$35,000 will be required for the remainder of 2022; now therefore be it
RESOLVED; that the County Treasurer is hereby authorized to amend the 2022 County Budget as follows:

A1990- CONTINGENT FUND GEN:
\$35,000 from .54000 Contractual Expense
A1931 – COUNTY ATTORNEY:
\$35,000 to .54998 Liability & Casualty

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: _____