

FINANCE COMMITTEE

September 14, 2021

8:30 a.m.

Members: Leonard, Bender, Groat, Verkey, Robusto

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

8:30 a.m. Resolutions Referred to Committee

8:45 a.m. Treasurer, Patrick Schmitt

DISCUSSION: Title searches

REPORTS: [TRE August 2021 Monthly Report.docx](#)

TRANSMITTALS:

- Tax enforcement fees [TRE09RES01 tax enforcement.doc](#)
- Nullify agreement to collect taxes from Land Bank [TRE09RES02 nullify agreement to collect taxes from Land Bank.doc](#)
- Remove parcel from public auction [TRE09RES03 Remove parcel from public auction.doc](#)

9:05 a.m. Information Technology, Matt Ury

REPORT: [IT Report September 2021.docx](#)

9:10 a.m. County Attorney, Dan Connors

NO BUSINESS

9:10 a.m. Auditor, Kristen Scott

REPORT: [AUDIT AUGUST 2021 REPORT.pdf](#)

Sheriff's Civil Audit [Civil Office 2020 -Final.pdf](#)

9:15 a.m. Purchasing, Kaleigh Flynn

NO BUSINESS

9:15 a.m. Real Property Tax, Karen Ambroz

REPORT: [RPT 08_21 Monthly Report.doc](#)

TRANSMITTALS:

- Establish town equalization rates for 2022 county taxes [RPT01RES01EqRates.DOC](#)
- Abolish tax map technician/create senior tax map technician [RPT01RES03Senior Tax Map Technician 2022REV1.doc](#)

9:25 a.m. Fiscal Assistants, Ken Blake/ Brian Sams

Budget update

TRANSMITTAL:

- Amend 2021 budget for Supplemental Medicaid Upper Payment Limit Payments [COTB0901 Amend budget for Medicaid Upper Payment Limit to DTCs & IGT.docx](#)
 - [2018 Clinic UPL-Wayne.pdf](#) [2018 Wayne County Providers.pdf](#)

9:45 a.m. Land Bank, Mark Humbert

Update



County of Wayne
Office of the County Treasurer

Post Office Box 8
Lyons, New York 14489-0008

Patrick J. Schmitt, CFE

COUNTY TREASURER

315-946-7441

WWW.CO.WAYNE.NY.US

- During the month of August, 45 contracts were started for unpaid 2020 and 2021 taxes to help taxpayers avoid Tax Foreclosure.
- Bonadio completed the lost revenue calculation for the County (to be distributed at committee).
- ARPA SLT-1880 Compliance Interim Reporting was completed and filed on 8/25/21.
- Tax Foreclosure Moratorium extended to 1/15/22 for commercial properties
- County Payroll Bank account was hit with 8 fraudulent checks totaling \$7,457.15.

RESOLUTION TRANSMITTAL

Committee No. _____

Date: 9/14/21

Committee Chair: Supervisor Leonard
Department Head: Treasurer Schmitt

AUTHORIZATION OF TAX ENFORCEMENT FEES FOR CALENDAR YEARS 2022, 2023, AND 2024

WHEREAS, New York State Law allows the County Treasurer to charge a tax enforcement fee of \$150.00 or more on each parcel in the property tax foreclosure process; and

WHEREAS, this fee helps offset the costs involved of the foreclosure; now, therefore, be it

RESOLVED, that the tax enforcement fee to be added by the County Treasurer is:

2022 Calendar Year- \$150

2023 Calendar Year- \$150

2024 Calendar Year- \$150

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: 9/14/21

Committee Chair: Supervisor Leonard
Department Head: Treasurer Schmitt

AUTHORIZATION TO NULLIFY AGREEMENT TO COLLECT TAXES ON PARCELS FROM PROCEEDS OF SALE

WHEREAS, the Wayne County Regional Land Bank previously agreed to reimburse Wayne County for taxes owed on parcels 67113-00-322367 and 62111-00-212778 from proceeds of the sales of both parcels; and

WHEREAS, the County Treasurer has determined that this agreement is no longer necessary as the proceeds from the Wayne County Auction concluded on August 11, 2021 are sufficient to cover the outstanding taxes due on both parcels; now therefore, be it

RESOLVED, that the Board of Supervisors authorizes the reimbursement agreement between Wayne County and the Wayne County Landbank to be voided subject to the approval of the County Attorney.

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: 9/14/21

Committee Chair: Supervisor Leonard
Department Head: Treasurer Schmitt

AUTHORIZATION TO REMOVE REAL PROPERTY PARCEL FROM THE PUBLIC AUCTION AND RETAIN FOR PUBLIC PURPOSES

WHEREAS, property located at Pine View Drive in the Town of Macedon (Parcel ID #63113-00-076866) was subject to 2019 tax liens and foreclosed upon by the County Treasurer; and

WHEREAS, this parcel is a non-conforming lot, the County will work with the Town of Macedon in the future, to determine an appropriate use for this parcel; and

WHEREAS, the County Treasurer has requested that this parcel remain the property of the County of Wayne; now therefore be it

RESOLVED, that parcel 63113-00-076866 be removed from the Wayne County Auction and the ownership remain as the County of Wayne.

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

September 9, 2021

Activity:

- 455 support tickets were entered in August.
- 8 computers were installed.
- Work continued on security enhancements countywide.
- Processed and printed school tax bills.
- The new county website launched, work continues.

Current projects:

- Create countywide training curriculum for the Munis financial system.
- Expansion of security platform.
- Document imaging- shared services project.
- 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.

Audit Department Report

Finance Committee

September 14th, 2021



Invoices Audited; 1,406

Invoices Approved and Paid; 1,406

Invoices Denied; 0 invoices were denied payment during the month of August;

Invoices Altered prior to Approval; 8 invoice amounts were altered prior to approval and payment for the following reasons;

Amounts included on invoice were paid previously

Incorrect amount entered

Incorrect mileage rate

Audits/Projects worked on in August:

The County Auditor attended a two day webinar titled 'Auditing for Internal Fraud' presented by the Association of Certified Fraud Examiners.

The Purchasing Policy/Contract Module training was held on Thursday, August 5th with the assistance of the Purchasing Department and the County Attorney's Office.

The Audit Office's proposed 2022 budget was discussed with the County Administrator's Office.

The current Wayne County Travel Policy reviewed and updated to conform to recommendations provided by the NYS Comptroller's Office. These revisions to the policy will also formally adopt the current procedures and provide clarification to portions of the policy we receive many questions on.

The response to the Civil Audit that is completed at the request of the Sheriff was finalized.

Next on the Agenda:

The preliminary work for the Business Associate Audit completed annually for the Compliance Office will be completed immediately after the information is supplied to our office by the Compliance Officer.

It is the goal of the Audit Office to begin the field work for the audit of the Jail in September. This audit was not completed in 2020 due to time constraints as a result of COVID-19 pandemic.

The Internal Audit Clerk will continue the audit of the County's vendor files.

County's Purchase Card Policy will be reviewed and updated in the upcoming months. This policy/manual has not been updated since 2016 therefore this policy will require a complete rewrite.



Date: 8/25/2021

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
Lieutenant Matt Ryndock

Examined: 1/1/2020 – 12/31/2020 Daily Cash receipt logs, cash receipt books, January 2020 - December 2020 Bank Statements, and general internal control questions.

Previous Internal Audit Recommendations: All previous internal audit recommendations have 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 February, March, June, and September were selected for a detailed review tracing deposits to deposit slips and checks to check stubs with the bank statement. All bank reconciliations that were reviewed were both signed and dated by three employees.

February: No issues found

March: The bank reconciliation was completed and signed by three employees on April 14th, 2020. The current cash collection policy requires that all bank reconciliations are completed within five business days of the bank statement availability.

June: No issues found

September: No issues found

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)), method of payment, and a signature. The Civil Office uses pre-printed, triplicate, pre-numbered carbon copy cash receipts. All cash and checks received through the window are receipted using the receipt books previously described. A paper receipt is not created for payments that arrive by mail. A total of ten receipt books were reviewed for compliance. Below is a list of receipt books reviewed in detail and any findings:

- Book # 14001 – 14050
- Book # 14101 – 14150

14133 amount written in pen (not through carbon copy) on paper on pink receipt. It is possible that a different amount was written on the white and yellow copies.

- Book # 14201 – 14250
- Book # 14251 – 14300
14292 date is “4/” no day or year filled in
- Book # 14351 – 14400
14359 date was either incorrect or out of sequence; receipt 14358 was dated 5/8/2020, receipt 14359 was dated 5/1/2020, and receipt 14360 was dated 5/11/2020
- Book # 14451 – 14500
- Book # 14501 – 14550
- Book # 14601 – 14650
14602 check number written in pen, not carbon copied, therefore only on the pink receipt, not the yellow or the white receipt.
- Book # 14051 – 14700
14694 voided but the yellow copy of the receipt was not retained
- Book # 14751 – 14800

Daily Receipt Journals

For the period of 1/1/20 – 12/31/20 a random selection of fourteen 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. All of the daily receipt journals that were reviewed had the recommended two signatures, unless noted below. Below is a list of the days selected and any findings:

1/8/2020
 2/19/2020; 1 signature and date
 3/2/2020; 1 signature and date
 4/8/2020
 5/11/2020
 6/5/2020
 6/26/2020; 1 signature and date
 7/8/2020
 8/26/2020
 9/28/2020; 1 signature and date
 9/29/2020; no signatures, dated once
 10/13/2020; 1 signature and date
 10/30/2020
 11/30/2020; 1 signature and date

Internal Control Summary

It was determined that both clerks collect cash and checks received through the window and by mail. All cash and checks received through the window are receipted using the receipt books previously described. A paper receipt is not created for payments that arrive by mail. Lt. Ryndock 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 Lieutenant Ryndock. Julianna, Cindy and Lt. Ryndock, all 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 100 - 115 checks in it. Cindy prepares the daily deposit and it is signed off by both Julianna and Cindy. During Cindy or Julianna’s absence, either Lt. Ryndock, Deputy Ross, Deputy Fiorito, or Chief Deputy Milby will review the daily deposit and sign off. Two signatures are recommended on each daily deposit. The Civil Office has 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 Office services.

Recommendations

- 1) Accounts clerks must ensure that the receipts are filled out entirely and accurately.
- 2) Resolution No. 523-13 states that all county bank accounts should be reconciled within five business days of availability of the bank statement unless a written notification to the supervisor is made with a reason for the delay. One of the bank reconciliations that were reviewed as part of the audit were not conducted within this time frame. It is recommended that procedures should be implemented to adhere to the county cash collection policy. It is further recommended that if a notification to the supervisor with reasoning for the late preparation of the bank reconciliation is made that a copy of the written notification is attached to the bank reconciliation.

Managements Response

The following response was received from Sheriff Virts on 8/17/2021;

Date: 8/05/2021 Management Responses in RED

Date: 7/29/2021 of Civil Office Draft

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 Lieutenant Matt Ryndock

Examined: 1/1/2020 – 12/31/2020 Daily Cash receipt logs, cash receipt books, January 2020 - December 2020 Bank Statements, and general internal control questions.

Previous Internal Audit Recommendations: All previous internal audit recommendations have 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 February, March, June, and September were selected for a detailed review tracing deposits to deposit slips and checks to check stubs with the bank statement. All bank reconciliations that were reviewed were both signed and dated by three employees.

February: No issues found

March: The bank reconciliation was completed and signed by three employees on April 14th, 2020. The current cash collection policy requires that all bank reconciliations are completed within five business days of the bank statement availability. **Due to Covid one of the Senior Account Clerks was on furlough, hence the delay and having the requirement met that it be dated and initialed by both Senior Account Clerks and Lt. Ryndock within 5 business days of the bank statement being available. Resolution No. 523-13 wasn't followed with written reasoning for the delay. Lt. Ryndock now has the written response, see attachment page 1, and have placed the same in with the March bank reconciliation to be in compliance.**

June: No issues found

September: No issues found

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)), method of payment, and a signature. The Civil Office uses pre-printed, triplicate, pre-numbered carbon copy cash receipts. All cash and checks received through the window are receipted using the receipt books previously described. A paper receipt is not created for payments that arrive by mail. A total of ten receipt books were reviewed for compliance. Below is a list of receipt books reviewed in detail and any findings:

- Book # 14001 – 14050
- Book # 14101 – 14150

14133 amount written in pen (not through carbon copy) on paper on pink receipt. It is possible that a different amount was written on the white and yellow copies. **Pen was used to make amount clearer to read, see attachment page 2 (report from soft code that shows that Keeley Davis always pays \$100) see attachment page 3 (the yellow and pink copies of the receipt)**

- Book # 14201 – 14250
- Book # 14251 – 14300

14292 date is “4/” no day or year filled in **Overlooked**

- Book # 14351 – 14400 14359 date was either incorrect or out of sequence; receipt 14358 was dated 5/8/2020, receipt 14359 was dated 5/1/2020 **Overlooked should have been 5/11/21 see attachment page 4 (report from soft code showing 5/11/21)** , and receipt 14360 was dated 5/11/2020

- Book # 14451 – 14500
- Book # 14501 – 14550
- Book # 14601 – 14650

14602 check number written in pen, not carbon copied, therefore only on the pink receipt, not the yellow or the white receipt. **Deputy took the payment and only checked the check box and overlooked writing the check #, Senior Account Clerk saw that and filled in the check #, see attachment page 5**

- Book # 14051 – 14700

14694 voided but the yellow copy of the receipt was not retained **per recommendation from previous civil audit the yellow copy is to be retained with the daily receipts and not in the receipt book, which this was see attachment page 6**

- Book # 14751 – 14800

Daily Receipt Journals

For the period of 1/1/20 – 12/31/20 a random selection of fourteen 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. All of the daily receipt journals that were reviewed had the recommended two signatures, unless noted below. Below is a list of the days selected and any findings: **2 signatures should only appear when only one Senior account Clerk is working as when they are both working one prints the report and their initials and date appear computer generated at the top of the journal and the other Senior Account Clerk dates and initials in pen at the bottom. If only one senior account Clerk is working then their initials and date will be at the bottom of the journal along with either Lt. Ryndock’s, Deputy Ross’s or Chief Deputy Milby’s**

1/8/2020

2/19/2020; 1 signature and date **Both Senior account Clerks worked**

3/2/2020; 1 signature and date **Both Senior account Clerks worked**

4/8/2020

5/11/2020

6/5/2020

6/26/2020; 1 signature and date **Both Senior account Clerks worked**

7/8/2020

8/26/2020

9/28/2020; 1 signature and date **Both Senior account Clerks worked**

9/29/2020; no signatures, dated once **overlooked in writing the one set of initials and date as Both Senior account Clerks worked**

10/13/2020; 1 signature and date **Both Senior account Clerks worked**

10/30/2020

11/30/2020; 1 signature and date **Both Senior account Clerks worked**

Internal Control Summary

It was determined that both clerks collect cash and checks received through the window and by mail. All cash and checks received through the window are receipted using the receipt books previously

described. A paper receipt is not created for payments that arrive by mail. Lt. Ryndock 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 Lieutenant Ryndock. Julianna, Cindy and Lt. Ryndock, all 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 100 - 115 checks in it. Cindy prepares the daily deposit and it is signed off by both Julianna and Cindy. During Cindy or Julianna's absence, either Lt. Ryndock, Deputy Ross, Deputy Fiorito, or Chief Deputy Milby will review the daily deposit and sign off. Two signatures are recommended on each daily deposit. The Civil Office has 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 Office services.

Recommendations

- 1) Accounts clerks must ensure that the receipts are filled out entirely and accurately.
- 2) Account clerks must retain all three carbon copies of a voided receipt.
- 3) Resolution No. 523-13 states that all county bank accounts should be reconciled within five business days of availability of the bank statement unless a written notification to the supervisor is made with a reason for the delay. One of the bank reconciliations that were reviewed as part of the audit were not conducted within this time frame. It is recommended that procedures should be implemented to adhere to the county cash collection policy. It is further recommended that if a notification to the supervisor with reasoning for the late preparation of the bank reconciliation is made that a copy of the written notification is attached to the bank reconciliation.

The attachments referenced in the response can be reviewed upon request

Kristen Scott
County Auditor
8/25/2021

Heidi Kronbeck
Internal Audit Clerk
8/25/2021

Real Property Tax Services
Activity Report
August 2021

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 rates and getting required information from the collectors/business managers. With many of the school district's business managers moving from school district to school district annually, it was difficult verifying the information the schools provide is correct. There is also the challenge of actually being able to contact anybody at this school district this time of year. We exchanged files with four different counties to produce school tax bills for in county schools. This is the first year that Wayne County only printed the school bills for in county schools. Files were sent to the counties to process the out of county school bills. Both Monroe and Ontario County printed bills for school districts within their county where there are properties within Wayne County. After several phone calls and some trying moments, all of the bills were printed prior to the warrant date of September 1. There were difficulties again this year in converting the information in to the Munis format. Every year there are problems with "manipulating" RPS information to fit the Munis format; creating a delay in processing. There is always a sigh of relief when the school bills are all printed and picked up by the applicable district.

This is the first school tax bill cycle where Wayne County provided the counties with out of county schools an electronic file for the specific county to print the tax bills. It seems as though the school districts would be able to balance easier if all of the information was coming from the same county. There is currently consideration to include out sourcing the tax bill printing in the future. All pertinent information would still come from Real Property in an electronic format. The physical printing of the bill would no longer be printed in IT.

Staff produced the sales information report for the months of April – June for all municipalities. The report was produce and submitted electronically to NYSDTF.

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

The department is down to one Tax Map Technician due to medical leave. It is challenging for the remaining tax map technician to process the recorded transfers of property and respond to phone requests in a timely manner. During the month of August, there were numerous transfers of real property processed, updates to the tax maps based on splits and merges and adjusted any boundary corrections.

Respectfully submitted

Karen Ambroz, CCD

RESOLUTION TRANSMITTAL

Committee No. 1

Date: September 14, 2021

Committee Chair: Supervisor Leonard
Department Head: Karen Ambroz

ESTABLISHING TOWN EQUALIZATION RATES FOR 2022 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 2021 to affect the 2022 County taxes:

Arcadia	78.00	Palmyra	89.00
Butler	98.00	Rose	100.00
Galen	100.00	Savannah	100.00
Huron	97.00	Sodus	92.00
Lyons	78.00	Walworth	100.00
Macedon	80.00	Williamson	86.00
Marion	84.00	Wolcott	95.00
Ontario	100.00		

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: 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

Date: September 14, 2021

Committee Chair: Supervisor Leonard
Department Head: Karen Ambroz

AUTHORIZATION TO ABOLISH ONE TAX MAP TECHNICIAN AND CREATE A SENIOR TAX MAP TECHNICIAN POSITION IN REAL PROPERTY TAX

WHEREAS, Real Property Tax currently has two tax map technicians within the department; and

WHEREAS, it has become necessary to have a specific point of contact to provide better communication, prioritize workloads to assure deadlines are met, and to generally supervise the tax map section within the Real Property Tax Department, and

WHEREAS, the Director of Real Property Tax believes that a current Tax Map Technician shows supervisory skills on a daily basis by leading the mapping section in all aspects of the job title and is in a position where such supervisory skills should be recognized; and

WHEREAS, the Director of Real Property Tax has requested that the Human Resources Department classify a new County position that describes the needed duties to be performed; and

WHEREAS, The Director of Human Resources has classified the position of Senior Tax Map Technician, Position Number 51938, be placed within the CSEA Supervisory Unit, Grade 7; therefore, be it

RESOLVED, that one full time Senior Tax Map Technician position be entered into the 2022 budget to be filled promotionally from within the Real Property Tax Department after January 1, 2022.

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

Date: 9/14/2021

**Committee Chair: Kim Lenard
Department Head: Rick House
Prepared by: Ken Blake**

Transmittal Title: AUTHORIZATION TO AMEND THE 2021 BUDGET FOR SUPPLEMENTAL MEDICAID UPPER PAYMENT LIMIT (UPL) PAYMENTS AND AFFIRM PAYMENT

Brief Explanation:

WHEREAS, Wayne County has been informed that monies will be made available for supplemental Medicaid Upper Payment Limit (UPL) payments to Diagnostic and Treatment Centers (DTCs), one of which is in the Wayne County Mental Health department; and

WHEREAS, the Wayne County Mental Health department UPL amount of \$303,318.98 is for State fiscal year 2018-2019 and will be distributed on or about Wednesday, September 29, 2021; and

WHEREAS, the payment is for County operated freestanding clinics licensed under Articles 31 and 32 of the NYS Mental Hygiene Law, for the period April 1, 2018 through March 31, 2019; and

WHEREAS, each County is responsible for transferring the local share of 50% to the State no later than Wednesday, September 22, 2021 prior to the corresponding 100% payment being released to the County; and

WHEREAS, the 2021 Wayne County Budget did not anticipate the UPL revenue to the County, the County Appropriation for the County 50% local share payment to the State, nor the 50% net gain to the County for the portion of the UPL not funded by the County 50% local share payment; now, therefore be it

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

A4300 Mental Health

(Revenues)

\$303,317.98 to 45096 Misc. Income-IGT

A6102 MMIS Medical Assistance

(Appropriations)

\$151,658.99 to 54000 Contractual Expenses

and be it further

RESOLVED, that the County Treasurer is authorized to pay the non-federal share on the date specified by the New York State Medicaid Financial Management Office.

Budgeted: No Proposed Cost: \$151,658.99 Reimbursed Amount \$303,318.98 County Gain \$151,658.99

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: _____



Department
of Health

KATHY HOCHUL
Governor

HOWARD A. ZUCKER, M.D., J.D.
Commissioner

LISA PINO, M.A., J.D.
Executive Deputy Commissioner

September 8, 2021

Mr. Patrick Schmitt
Treasurer
Wayne County
16 William St.
PO Box 8
Lyons, NY 14489

Re: Clinic UPL SFY 2018-19

Dear Mr. Schmitt:

The purpose of this letter is to inform you that Upper Payment Limit (UPL) payments for Diagnostic and Treatment Centers (DTCs) have been approved for county operated DTCs and mental hygiene clinics for State Fiscal Year 2018-19 in accordance with State law,

2018 Clinic UPL

In accordance with the authorizing provisions of Chapter 58 of the Laws of 2010 §3-b, CMS' approval of the 2018 Clinic Upper Payment Limit calculation, and State Plan Amendment #18-0029, the Department of Health is authorized to make payments to county operated freestanding clinics licensed under Articles 31 and 32 of the NYS Mental Hygiene Law, for the period April 1, 2018 through March 31, 2019.

The full CMS approved amount of \$5.4 million has been allocated to each qualifying county operated diagnostic and treatment center. This amount is based upon the ratio of reported clinic visits made by patients eligible for federal financial participation under Title XIX of the federal Social Security Act, for all eligible facilities for the appropriate period.

Pursuant to the authorization cited above, Wayne County operated freestanding clinics listed in the enclosed schedule are scheduled to receive a payment totaling \$303,317.98.

Payment Instructions

Wayne County is responsible for contributing an Intergovernmental Transfer (IGT) of the non-federal share of the clinic UPL payment. **An IGT payment of \$151,658.99 is due to the State no later than Wednesday, September 22, 2021.** Upon receipt of the non-federal share, the payment will be made on or about Wednesday, September 29, 2021.

Payment instructions for same day wire to the NYS Department of Health are as follows:

Key Bank New York State General Checking Account
ABA # 021300077
Account #329681090026
Detail: DOH 2018 CLINIC UPL

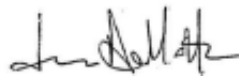
Please be advised that the federal government may audit certain payments under Medicaid State Plan Amendments recently approved by the Centers for Medicare and Medicaid Services (CMS) including this payment. This could result in future disallowance of federal financial participation and recoupment of payments if an audit finds a violation of §1903(a)(1) of the Social Security Act. CMS has taken the position that a violation occurs when providers do not retain 100% of Medicaid payments or are required to return a portion of these payments to New York State, local government or any other intermediary organization.

Therefore, it is incumbent upon you to ensure that your providers continue to retain the full value of their future Medicaid payments. However, this requirement in no way prohibits a public provider from reimbursing their sponsoring local government for appropriate expenses incurred by the local government on behalf of the public provider.

Although the State does not have direct control of these relationships and is not authorized or required to monitor these financial transactions, the State has highlighted to CMS that close financial relationships exist between local governments and their public providers. New York State has taken the position that it would be inappropriate for the federal or state government to restrict such transactions.

If you have any questions concerning the information in this letter, or are unable to meet any of the terms or conditions, please email shaneeva.norbi@health.ny.gov.

Sincerely,



James DeMatteo
 Director
 Medicaid Financial Management

Enclosure

cc: Ms. Ellen Wayne, Commissioner
 Ms. Wendy Dawkins, NYS DOH
 Ms. Laura Van Valkenburg, NYS DOH
 Ms. Shaneeva Norbi, NYS DOH
 Mr. Mark Shutts, NYS DOH

2018 Clinic UPL Payment Schedule by Provider

Provider ID	Provider Name	County Name	County Share Amount	Federal Share Amount	Total Gross Payment Amount
03369317	WAYNE CNTY COMMUNITY SRV BRD	WAYNE	151,658.99	151,658.99	303,317.98
			151,658.99	151,658.99	303,317.98