



Sullivan County Charter Review Commission Meeting

October 21, 2015 at 6:00 PM

Present: Steve Altman, Paul Burckard, Bruce Ferguson, Sandra Johnson Fields, Dave Forshay, Fred Harding, Bill Liblick, Brian McPhillips, Larry Richardson, Norman Sutherland, Ken Walter

Absent: Peg Harrison

Others Present: Nancy Buck, County Treasurer, Angela Chevalier, County Auditor, Ed Homenick, Real Property Tax Director

The Sullivan County Charter Review Commission Meeting was called to order by Co-Chairperson Larry Richardson at 6:07 pm.

Co-Chairperson Richardson stated that everyone knows that Ray Nargizian resigned from the Board and at this moment, there has not been a replacement name.

APPROVAL OF SEPTEMBER 16, 2015 MINUTES:

Mr. Ferguson stated that there was one misstatement from Joe Todora at the last meeting and he was not sure if it made it into the minutes or not. He stated that the Medicaid expenses to the County were \$2.2 million and they are actually \$22 million and he repeated that several times so if it is in there please make that change.

With that correction, Mr. Walter made a motion to accept and approve the September 16, 2015 minutes, seconded by Mr. Forshay, motion carried, 10-0, with Mr. Harding abstaining as he was not part of the Committee in September, and Mrs. Harrison absent.

OLD BUSINESS:

Meeting Dates:

Co-Chairperson Richardson stated that there was discussion last month regarding meeting dates through 2015 and he inquired if everyone was going to go with the third Wednesday in November and December. All members present were all in agreement with November 18th, and December 16th and the change in the meeting room to the Committee Room in the Legislature.

Budget Request Response:

Co-Chairperson Richardson read an email that all the Co-Chairs received this afternoon from the County Manager. The County Manager included \$10,000 in the Legislature's budget for 2016, line item A1010-40-

4013 (Legislative Office Contract Line), and that the Committee has an opportunity to discuss the budgeted amount with the Legislature before the adoption of the budget if they so choose.

Mr. Liblick inquired what the Committee requested. Co-Chairperson Richardson stated \$35,000. Mr. Walters stated that we can always go to any one of the scheduled Budget meeting and speak to the Legislature, the scheduled Public Hearings are the least effective way, and we would want to give input at the Committee level.

Mr. Burckard stated that every one of the members got a copy of what was presented. He asked that each of the members pick up the phone and call our Legislator that appointed us to this Commission and have a conversation regarding the amount of money that we originally requested. He is not sure what exactly is going on here and he hopes that it is not what he thinks it might be, otherwise some of us will be very upset. That is not remotely close to covering us later on if we are going to be going out and doing what we need to do for a mandatory referendum. We want to make that very clear to each of our Legislative representatives that put us on the committee. They asked us to do this job, up to the point we are spending every penny of our own money for gas, telephone calls, etc. and we are all doing it out of our own pockets. Committee members agreed with Mr. Burckard.

Future Presenters:

Co-Chairperson Richardson inquired if the members have given any thought to who we may want to come to present.

Mr. Burckard stated that he can fill everyone in on a few things; they previously spoke about the County Clerk because uniquely he has been the elected Treasurer, appointed County Manager and now the elected County Clerk. Mr. Burckard called Dan Briggs to see if he could attend the November meeting but he can't, he can make the December meeting. He continued that they discussed having the Sheriff and the District Attorney so if everyone is in agreement with that, he can call both of them to see if they can make the November meeting. A list of people that they may want to have at the next meeting, they spoke about Ed McAndrew, DPW Commissioner, Cathy Paty, Roberta Lockwood, Commissioner of Planning, Elliot Outerback, Robert Green, Dick Riesling, Assemblywoman Aileen Gunther, Mike Hein, Ed Diana, and David Fanslau.

The members agreed that all of them would be great to have come to speak. Co-Chairperson Richardson stated that he had put down a few other names as well such as, BOCES Superintendent, College President, Soil and Water, past Charter members, Town Supervisors, Highway Superintendents, Partnership for Economic Development. There are many names over the next year to have come to our meetings.

Mr. Altman stated that the Commissioner of Jurors, George Cooke also has a lot of experience.

Mr. Burckard inquired if everyone wants him to try the Assemblywoman first to see if she can make it and then if either the Sheriff or District Attorney can't make it he will backfill.

Mr. Liblick inquired about Senator Bonacic. Mr. Burckard stated that he will try him as well, they may choose not to come because of what the committee is doing and they may choose not to step into that.

Mr. Altman stated that we should limit the amount of time of each of the presentations as well. Mr. Liblick stated that he thinks some of the past presenters are more technical so they were longer but once we get to other presenters it is not going to be as detailed.

Posting of Minutes:

Co-Chairperson Richardson inquired of Ms. Huck if the minutes will be posted on the website. Ms. Huck informed the members that the minutes currently are posted on the website, and that they are trying to from this point forward post the audio as well to the website because the minutes will not be verbatim.

Mr. Ferguson inquired where we can locate the minutes on the website. Ms. Huck stated that under **Departments->Charter Review Commission->Minutes (left hand side)**.

Co-Chairperson Richardson stated that although the previous minutes were very long but they were very beneficial to have in print.

Follow-up:

Co-Chairperson Richardson stated that when Steve Acquario gave his presentation there were a few things that he said he would follow-up on, one being the information on the term limits and the issue was if there were any towns that had term limits or staggered limits and I have not seen anything come back. He did send an email to Terri Waverla to see if she had his contact information to contact him. Ms. Huck stated that she would email Mr. Acquario's contact information to Co-Chairperson Richardson in the morning.

NEW BUSINESS:

County Treasurer Presentation:

County Treasurer Nancy Buck gave an overview of the Treasurer's Office and their functions. County Treasurer Buck read from a handout that she presented to the Charter Review Commission and handed out to the members a presentation previously presented to the Legislature on the job duties of the Treasurer's Office, *please see attached*.

Mr. Harding inquired how large the staff in the Treasurer's Office is.

County Treasurer Buck stated that including herself there are 13.

Mr. Harding stated that he wonders what would happen if someone without experience was elected to this position. He knows that Ms. Buck has a lot of experience.

County Treasurer Buck stated that a lot of elected officials, that's what they are, elected officials, and they understand workings of a department. The day that she started, the Real Property Supervisor retired and she learned that job really fast. Mr. Burckard was there and he helped her. NYSAC contacts her on Real Property issues, they consider her their expert, and that is the biggest honor when they call her to ask her to help with other counties. County Treasurer Buck continued to state that to answer the question, she is a very hands-on type of a person, there is nothing beneath her and there is nothing that she won't do. As they have lost people, with budget cuts, etc., she has taken on more work. So the question was what would happen without her in her position and she stated that the County would be in a lot of trouble. There are a lot of things on the list that she handed out that no one knows how to do but her. She is the only one who does the stumpage, and all the 480A.

Mr. Altman inquired if there was going to be an income stream through the Treasurer's Office from the casino.

County Treasurer Buck stated that they are hoping that when that happens there will be a lot of money coming into the County. She stated that they collect all the money from all the offices that collect money, they bring it to the Treasurer's to deposit the money, she goes banking every day. Audit will audit the vouchers and input the information and then the Treasurer's cuts the checks. There are things that go through Treasurer's that don't go through Audit such as paying the bonds, interest, and Medicaid, but 95% of everything that gets paid out goes through Audit.

Mr. Liblick inquired if the Medicaid bills change on a weekly basis.

County Treasurer Buck stated that they used to change but what they did a couple of years ago was the State capped it so it's the same for the whole year. There will be one or two weeks where you will be paying more to catch-up but it is capped.

Mr. Ferguson inquired if it was true that there was going to be a major reduction in Medicaid expenses to the County. He was looking at a report from Orange County in the Times Herald Record a couple weeks ago. Mr. Ferguson read some of the information contained in the article from his computer.

County Treasurer Buck stated that she has not gotten any notice from the State on that yet.

Co-Chairperson Richardson inquired how Mrs. Buck would improve how the County Treasurer interacts with the rest of the County government.

County Treasurer Buck stated that not only her but her entire office has an open door policy. One of the job duties that she read earlier was about the New World implementations, that is something that their IT Department should be doing but because one of her employees in accounting decided that she would do it because they hold the General Ledger and she is helping them implement it. Right now they are implementing for Risk Management and her office has been doing a lot of the manual work implementing it and it balances the work so that office can get up and running and they are taking the heat for it by doing all the work. That is not the only one they are doing, they are just an open door they will help anyone at any time.

Co-Chairperson Richardson inquired if Mrs. Buck was training a deputy, that seems to be very important with all that they do.

County Treasurer Buck stated that yes she is but she has someone that has been there a couple of months. She continued by stating that she is a worker and her office is an open door, they help any office and she does stay in contact with Josh, Scott and the Legislators. She asks to be on all committees that she can get on, she is at every committee meeting except when she does the banking. She feels that this position needs to be at all committee meetings and understand any fiscal implications that may be coming from them.

Mr. Liblick stated that maybe that means that the County Treasurer position should not be an elected position and should maybe be a Comptroller's Office because of these reasons. When it comes to voting, it can possibly be on popularity and not a vote on someone who has the expertise as Mrs. Buck has.

Mr. McPhillips stated that he will piggyback off of what Mr. Liblick said and state that it works fine now because Mrs. Buck has a good working relationship and you are open to dealing with the County Manager but say that Mrs. Buck doesn't get voted in based on a popularity contest what shape would the government be in with someone who wasn't willing to work with the County Manager.

County Treasurer Buck stated that life is a gamble, we have been waiting for how many years for a casino and we are still waiting.

Mr. Forshay stated that for instance something happens to Mrs. Buck what is next.

County Treasurer Buck stated that she has a staff and she does have a Deputy that can sign. When Ira Cohen passed away a year ago, he passed on a Sunday and she went in to the office on Monday it was business as usual, they went to the banks, they needed to get her signature on all the checks and they took care of it. The one thing that they had to do was stop their foreclosure and start over because it had his name on it.

Mr. Burckard stated that he is going to ask Mrs. Buck the same questions he has been asking all of the presenters. He stated that Mrs. Buck has been at it a long time as Ira's Deputy and now in her position as the County Treasurer and she has seen the workings of the Legislature and the County Manager form of government. He inquired if Mrs. Buck feels that the form of government as it is today, is the appropriate form of government for Sullivan County, or does she think that we should be looking at something different.

County Treasurer Buck stated that she believes that the form of government that the County has right now should stay right now. She thinks that we have a lot of things going on that are going to impact us in so many ways and to try to bring in a County Executive to build a government and try to understand everything that is going on at this point is absolutely wrong. Five years from now I may change my mind or think that it should be revisited but I am strongly, adamantly opposed to something happening right now with everything going on in Sullivan County.

Mr. Burckard stated that having said that hold off on a County Executive, possibly five years or some other point if they agree, that is something that they have discussed before even if they decide to do it. When is the right time to do it? That is critical because of everything that is going on with the County. He continued to state that if Mrs. Buck is advocating to keep the County Manager, he inquired what Mrs. Buck thought of the balance between the Legislature and the County Manager, is the balance of power between the two where it should be or should the Legislature be more powerful and the Manager weaker or should the Manager be more powerful and the Legislature weaker.

County Treasurer Buck stated that she thinks that the County Manager should have more power, that is the person that works every day in that office that works with the departments, that knows what is going on. We have good Legislators and we have ones that show up maybe three days a month and how much do they really know. The County Manager is the one that knows what is really going on and to give that person the right power, she believes the County would run much smoother.

Mr. Burckard stated that they have the ability to make a very substantial difference, they can re-write the Charter and the Code to substantially weaken the Legislature and greatly strengthen the County Manager and they won't get ever where an Executive would be but they could get a little taste of it by making the County Manager much more powerful than he is at this point, he inquired if that is what Mrs. Buck is stating.

County Treasurer Buck stated absolutely, she feels that it is an important thing to do and she is not saying that a someday a County Executive might not be a good thing here, she in theory likes it but she is just not ready for it to be in Sullivan County at this time with so much going on. She does believe that the County Manager should have more power over the Legislators so that he or she can do their job better.

Mr. Burckard thanked Mrs. Buck for her candor.

Mr. Liblick inquired besides the casino, what is going on in Sullivan County that is so earth shattering that a Charter Review Commission would make a recommendation and that it would take a year to get it discussed so two years down the road, then it would be a referendum and then after the referendum, so they are talking about at least 5 or 6 years before there would be a County Executive for people to vote for it. So what is happening in Sullivan County in 2015 that is so earth shattering.

County Treasurer Buck stated that she realizes that. She believes that the County will have an influx of people for jobs and we are going to lose people in this government because we pay terrible wages here and hopefully the new resorts that are proposed to come will have decent wages. I hate to see us lose important people in this County but we are going to lose employees and it is going to be a very serious thing.

Mr. Liblick stated that when Mohegan Sun and Foxwoods opened they drew their pool from outside of the county and that is how it is today. We are talking about this county and what is going to happen, what are we doing exactly to get people these types of jobs that we are talking about that we are going to lose a pool from the county. When you look at county employees they are getting the health insurance and pensions and a lot of the private sector does not offer the health insurance and the pension that they are getting from the county.

County Treasurer Buck stated a lot of young people don't look at health insurance as better than \$5 more an hour they are looking at what they will be making an hour they don't get it unfortunately that is the world we live in.

Mr. Ferguson stated that Elton Harris stated in a previous presentation to the Charter that instead of auctioning off dilapidated properties that will never really be habitable, it would make more sense for the county to those properties and demolish the building and sell a clean buildable lot that would improve the look of the county greatly. He inquired if that was something that Mrs. Buck can do.

County Treasurer Buck stated that she asked the Legislature to give her x amount of dollars of the proceeds from the auction to do exactly that. She talked to Josh last month about getting something formal on a resolution before the end of the year. She would like a percentage from the auction, they are working on that.

Mr. Altman stated that Mrs. Buck mentioned the low salaries in County government and he inquired who she was talking about the Legislators or the department heads.

County Treasurer Buck stated that she is talking about the tax clerks, etc. she is not talking about either one of them, she is talking about civil service staff.

Mr. Altman stated that he owns a business and he has insurance for his staff and a 6% match on a 401K but he doesn't have retirement but he loses employees to the county all the time.

County Treasurer Buck stated that she is not surprised because some people do realize the importance of retirement.

Mr. Altman agreed that as people get older retirement becomes an important thing.

Mr. McPhillips stated that he has spoken to Mr. Harris and Mrs. Buck regarding the demolition aspect of the discussion. He stated that one thing that he worries about is if you have a foreclosure in the Village of Liberty

they are not made whole by the county so it is that much harder to get that property back in the black. What happens is if the county has that ability to knock that building down, they greatly change the landscape of the village and the cost to renovate a building compared to a new cost, they are never going to build that building again. Then they end up have dental worked villages.

County Treasurer Buck stated that at the Real Property Advisory Board meeting, the Village Code Enforcement Officer and two trustees came and they had a discussion on county owned village parcels and the agreement is that they would do the same thing for the village properties that the village is going to do for the county.

Mr. McPhillips stated that he did know that but he is nervous about giving the county car blanch to knock down buildings they want. The second part of his question is that by giving the County Manager more power at what point are you stopping short of him becoming a County Executive that is labeled a County Manager. He also inquired if we were to go to a County Executive form of government is there a way to take the County Treasurer and make it more of a department head where you would be more secure in your job that whoever the County Executive is that Mrs. Buck's job would be protected.

County Treasurer Buck stated that in my mind that the people of Sullivan County are who I work for, even as a Deputy. What Mr. McPhillips described my boss would be making decisions that she has to watch out for herself every time she does or says anything, I am not an independent person anymore, I am just a worker, do your work and keep your mouth shut or you will lose your job.

Mr. Altman and Mr. McPhillips stated that if Mrs. Buck was civil service she would then be protected.

County Treasurer Buck stated but then you have to worry about tests.

Mr. McPhillips added that if they have someone with her expertise then the test should be a no brainer.

Mr. Walters stated that there will come a point when she will not be in that position and then the question is how do you fill it.

Mr. Liblick stated how do you fill it either way.

Mr. Walters stated that at least with an elected position, we have the choice every four years to say either you go or stay.

Mr. McPhillips stated then you are dealing with a popularity contest with someone who is dealing with the finances of the county.

Co-Chairperson Richards stated that this issue is going to come up over and over again. He then thanked Mrs. Buck for attending and stated that she provided very valuable information to them.

7:10 pm- County Treasurer Buck exited the meeting at this time.

County Auditor Presentation:

County Auditor Angela Chevalier stated that she has been employed by the County for 20 years, she started as a Staff Auditor, became the Deputy Auditor and in 2009 she became the County Auditor.

County Auditor Chevalier gave an overview of the Audit and Control Department and their functions. Mrs. Chevalier read from a handout that she presented to the Charter Review Commission, *please see attached*.

Mr. Liblick inquired if her position is Civil Service.

County Auditor Chevalier stated yes her position is Civil Service, she did have to take a test. It is independent though, she is protected by Civil Service. At the last Charter as the Deputy County Auditor, she was asked to make a statement and she suggested that the County Auditor position be changed from being under the County Manager to being under the Legislature to give the office a stronger independence and they took that into consideration and they did make that change, she believes in 2007.

Mr. Liblick inquired if Mrs. Chevalier thinks that everything should stay.

County Auditor Chevalier stated that she does, she does not feel that money going out the door should have anything political attached to it. I am a very black and white person, these are the rules and the laws that she has to follow them and it should not matter if people like me or not want to vote for me.

Mr. McPhillips inquired if the Civil Service position was created at the request of the Charter Commission or was it always a title but just never filed.

County Auditor Chevalier stated that she believes that the form of government was a County Administrator at one time and that office used to handle the payments and there was a budget office and an expenditure office out of that. She believes that there was a problem and there were some issues that occurred and they decided to go with a County Manager and create the Legislature, and they created a County Auditor position which she believes was created in 1995.

Mr. McPhillips stated that that title created under Civil Service was always there but they never utilized it until the 2007 change or was it created.

County Auditor Chevalier stated that in 1995 the County Auditor position was utilized.

Mr. McPhillips asked if the County Treasurer position exists under Civil Service now but it is just not being utilized by the County.

Mr. Liblick stated that he does not think that they utilize that, it is an elected position.

Mr. Burckard stated that Mrs. Buck did mention that there are a few counties that kept the Treasurer position with the Executive but the reality is that if we go to a County Executive there will be no elected Treasurer. The form of government for the County Auditor would also change if they go to an Executive. There is a gray area in an independent entity that has the ability to do what she does and not be controlled by someone else. Having someone else in that position that goes beyond that and creates a difficulty in a County Executive form of government. In Ulster County it is a Comptroller position.

Mr. McPhillips inquired if we change the form of government what would Civil Service do because she is protected.

Mr. Burckard stated only if they perpetuate it in the form that it is now.

County Auditor Chevalier stated that they would have to keep her in the Charter.

Co-Chairperson Richardson stated that there are a lot of counties that have an elected Executive and an Elected Comptroller.

County Auditor Chevalier stated it is the reality of restructuring government.

Mr. Burckard stated that it is clear in the Charter and Code that there is the authority to have a Deputy if the Legislature funds it.

County Auditor Chevalier stated that she does not have a Deputy, they just restructured, they set up a satellite office in Liberty at DFS. She now has two Accounts Payable Coordinators because one is setup in Liberty. We did that because if you look at the budget half of it is DFS and there have been a lot of payment issues over the years because the state system spits out checks prior to it hitting her office there was a lot of void and reissue. They are now doing this to audit the vouchers before the checks are printed. She does feel that they are largely represented where so much money is expended. So she does not have a Deputy, she has two Accounts Payable Coordinators, they do not have degrees but they have worked with her for long periods of time.

Mr. Liblick inquired if the Deputy position was not filled when she was promoted.

County Auditor Chevalier stated that she believes when she took office they lowered the position from a Deputy to an Accounts Payable Coordinator. At that time, they filled the Coordinator position with the Principal who had been in her office for over 10 years and was pretty well trained in it, she does act as her Deputy but she doesn't have Deputy powers.

Mr. Liblick inquired if she was going to try to get a Deputy because the Code provides it.

County Auditor Chevalier stated that she knows the Code does but especially with the current County Manager and the Board, they have taken suggestions seriously and they did just do a big deal by allowing her this other position and to have two offices. Even if you take someone in with a four-year degree, it takes a lot to learn the functions of an office, she could do it but it is a lot of money and time to invest in that. She believes now they get the best bang for their buck so to speak. She feels that they have a pretty good structure for what they do. It would be nice to have someone, if the board so wished to do more departmental reviews, that person would be doing those duties. She stated that they do work very closely with the County Manager and they all have an open door policy.

Mr. Burckard inquired if Mrs. Chevalier thinks that the current form of government from her perspective is appropriate for the County.

County Auditor Chevalier stated that she does, she is not a political person so she likes people being hired based on their merits. She feels that a strong County Manager that has the education, background and experience is more valuable to her than someone who is going to get the popularity vote. As far as she knows, you can't say you can run for Executive but you have to have this type of experience. She is not political and very black and white so she is comfortable with this form. The current County Manager has learned as he has moved up and is real knowledgeable and it is important to have someone who isn't just placed there for popularity.

Mr. Burckard inquired to follow-up, the relationship between the Legislature and the County Manager, strong or weaker or leave it where it is.

County Auditor Chevalier she does feel that the County Manager should have a little more power but to what degree she can't answer. Sitting in the Committee meetings, when she sees something that she sees as very important being stopped, altered or postponed because there may be a political hidden agenda that bothers her. There is certain decisions that she does not feel should always have to go to the board, for an example budget modification that is something the County Manager should be able to do on his own on daily operations.

Mr. McPhillips inquired if one of the reasons Mrs. Chevalier didn't want a Deputy is the fact that they could then defund the position the next year.

County Auditor Chevalier stated no because once a position is created they can't just take it out, they would have to abolish it first. She is comfortable with her staffing the way that it is unless they wanted them to conduct more audits.

Mr. McPhillips inquired what her involvement is with the County Manager does he understand what her office does.

County Auditor Chevalier stated that yes she believes he understands exactly what her office does. They used to meet more regularly but they do have brief phone calls or quick emails but they have come to know the functions so well that they don't need to meet as frequently but they do communicate between offices on a constant basis with staff.

Mr. Ferguson inquired where to find the contracts on the County website. He also inquired about the discussion at the debate this afternoon and inquired if Mrs. Chevalier knew what they were talking about regarding something called Empire that posts contracts for over 100 municipalities.

County Auditor Chevalier stated that she was not sure about Empire.

Contracts on the County Website are located at www.co.sullivan.ny.us ->Departments->Purchasing->Contract Database (located on the left hand side in the green box)

Co-Chairperson Richardson stated that in most cases when there is an elected County Executive one of the first things that he does is ask for every department heads resignation on his desk and then they decide whom they are going to hire after that.

Mr. Liblick stated to Mrs. Chevalier that she had made a statement earlier about a popularity contest, the difference between an elected County Executive and the private sector is you work for the public, the difference is its leadership and accountability. The problem that many people have right now is they feel that there is no leadership in this county and no accountability and transparency. When you look at someone who elects a Governor, Senator and President they are representing the people and the people make the determination on the people that are running that they feel are the most qualified, at the end of the day the public goes into vote; they decide. When we look at these terms that we are using like popularity contest he feels that they are belittling the public of Sullivan County by saying that they are not intelligent enough to make an independent choice when candidates come forward, just in case they do say that they would like to look into a County Executive.

County Auditor Chevalier stated that she does understand his interpretation and by no means does she mean to belittle them. She feels like so many people don't even get out and vote, so many don't honor their right to vote, people died for that right.

Mr. Liblick inquired who should lead the County Manager that is the question the nine members of the Legislature hire the Manager and the Legislature are hired by the people of Sullivan County. They are saying that the nine members of the Legislature should lose their authority and give more authority to the person that they are hiring.

County Auditor Chevalier stated that she doesn't feel that there should be this overflow of power but she does think that there are times when politics gets in the way. With the County Manager you're going to say that they expect him to have an MBA and expect him to have this experience. I am big on experience and capability to be able to do something, and when your elected you cannot set qualifications. They can actually hire a Comptroller that has no accounting experience and that is scary to her.

Mr. Walters stated that Mrs. Chevalier made the comment about the budget modifications for a long time they went in there and they finally came up with a policy and now it is up to the discretion of the department head. It bothers me just as much when they have a vacant position and they have to come in and beg to fill the position. I feel that it is in their budget they should be able to run their division. As far as transparency, and he feels they should put this in the Charter based upon open meetings law that all those agencies have to have live video of all their meetings and archive them. He thinks that they should recommend that the Legislature adopt into the Charter that all committee meetings and full board meetings should be broad web casted and archived. If people want to know what their government is doing they can do that while making dinner, etc.

Co-Chairperson Richardson stated that he hears this undercurrent sometimes as they go around about contracts, what is the policy regarding contracts.

County Auditor Chevalier stated that they have a procurement policy and they should get that information from the Purchasing Director or the County Manager. She believes that up to \$49,999 they can go into contract for services without a formal RFP process, you still need certain quotes and such, and then you can go out for professional services and RFP. They can then say this is everything that I need you to do as a professional, give me your qualifications and best price. You don't have to pick the lowest price because someone else may be more qualified. For Bids, it is a different dollar amount, she doesn't know the bid amount but with a bid you must go with the lowest bidder, those specs go out and they are closed sealed private bids and they are opened and then things are awarded. That is all done through the Purchasing Department and she would suggest that if they wanted to know any more information they should speak with Kathy Jones the Purchasing Director.

Mr. Altman stated that Mrs. Chevalier mentioned something earlier about retirement and he inquired if there are different levels or lengths of service for different levels of retirement.

County Auditor Chevalier stated that she doesn't know a ton about the retirement system, that would be something for Personnel to answer but she will tell them that there are different tiers and each tier has a different benefit and retirement attached to it. Mr. Burckard may be able to expand on that a little bit.

Mr. Burckard stated that benefits are not only about retirement, it is also hospitalization and other things. You get a vested right after 10 years and then as you go down the road whether you are in management or part of the

Department of Public Works how the contracts are written and whether or not you have a contributory share to health insurance and all these other kinds of things can vary between contracts. There are a lot of other variables that are involved in that.

Mr. Altman stated that somewhere there is a number of how much it costs to fund those retirees.

County Auditor Chevalier stated that somewhere in that financial packet that the County Treasurer had showed them there is a note on the retirement system and there is a requirement to actually record what that future liability will be. There is a new GASB requirement that is going to be coming out which they will have to start to book that liability, so it is going to start effecting their financials very soon.

Co-Chairperson Richardson asked if there were any more follow-up questions for Mrs. Chevalier and no one had any more questions. Co-Chairperson Richardson thanked Mrs. Chevalier for attending and providing them with this information.

Closing Member Comments:

Mr. Walters stated that in the budget every year it tells you what the liability is of retirement.

Mr. Ferguson stated that he thinks they should add Kathy Jones and Co-Chairperson Richardson stated Human Resources to the list of who they should speak with.

Mr. McPhillips stated that the Chair of the Legislature is the only required signature on a contract.

Mr. Burckard stated not necessarily, from a school district situation the Chief Executive Officer of the school district is the President of the Board of Education, the School Superintendent is the Chief Executive Officer of the School Board. When it comes to the County, the Chief Executive Officer is the Chair of the Legislature however, depending on how State law is written and whether there is an allow ability for the Legislature to designate to the County Manager, the Chair of the Legislature doesn't necessarily have to sign all of the contracts.

Mr. McPhillips inquired if that is something that should be simplistic.

Mr. Burckard stated that no because one of the problems with county government that makes it more complex is because it is interconnected to the State so it is not that simple.

Mr. Walters stated that there are many resolutions that go before the Legislature that authorize the County Manager to sign the contracts. It does go through the Legislature to get a looksee, they know about it and then the designate the signature to the County Manager.

NEXT MEETING ANNOUNCEMENT:

November 18, 2015 at 6:00 PM *New Location- Legislative Committee Room*

ADJOURNMENT:

Mr. Altman made a motion to adjourn the meeting, seconded by Mr. Forshay, meeting adjourned at 7:59 pm.


Michelle Huck, Secretary

In the County of Sullivan's Charter § C5.01.J is one of the most important focal point to discuss tonight. It outlines the Collaboration with the County Manager, County Treasurer and the Commissioner of Management & Budget, regarding the annual estimate of revenues and the certification of the revenues for the budget. With this current form of Government we have a checks and balances systems for our budget. In most Counties that have a County Ex. The Ex appoints the Finance Officer, and that Finance Officer is going to do what his/her boss wants or they could be fired. With Sullivan Counties current form of Government there is a minimal chance of inflating revenues just to balance the budget. I believe that happened years ago, and then the County had to lay people off the following year.

I called NYSAC today and asked Dave Lucas what Counties had both an elected Ex & Treasurer. Off the top of his head he said he knew of at least two Suffolk and Montgomery. He also said that the City of Saratoga Springs also has an elected Mayor, Comptroller and Treasurer.

The County Treasurer is the delinquent tax lien enforcement officer, as mandated by the NYS Real Property Tax Law, Article 11. We collect and enforce delinquent town and county taxes as well as school taxes. For uncollected taxes, we commence, prosecute and consummate foreclosure proceedings, then taking title to unredeemed properties. We manage the properties which we have taken title to until they are sold at public auction (which we also administer). We manage a repurchase program and an installment payment program. We also inspect every property physically, before we take title, in order to virtually eliminate the risk of acquiring an environmental liability(s).

The County Treasurer is the chief fiscal officer of the County, as mandated by the NYS County Law and General Municipal Law. We handle all county monies and maintain and balance over 40 bank accounts. We borrow money in the name of the County and yearly deal with bond rating agencies. We make all payments of interest and principal on outstanding bonds and notes, do weekly wires for Medicaid and other mandated programs, and are responsible for reporting to the County Legislature and County Manager on a regular basis. We collect sales taxes, mortgage taxes, room taxes and real property taxes, stumpage tax, and others.

We alone manage the cash balance, pay debts and sell tax anticipation notes and/or bond anticipation notes. We record and track all revenue and receivables ensuring reporting to the Federal and State governments is accurate and complete.

We file an annual financial report with the NYS Comptroller and an annual audited financial report with the County Legislature. We also assist our independent, outside auditor in the preparation of a single audit regarding federal funding, as required by the Federal Government and the Comprehensive Annual Financial Report with GFOA (which we have one the excellence in accounting for the 15 years that I have been in the Treasurer's office).

To elaborate on the Charter's list of duties, we:

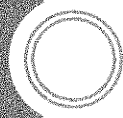
- A. Collect and enforce the County's room tax;
- B. Deposit and administer court and trust fund accounts;
- C. Collect local fees: 911 and cell franchise fees;
- D. Collect and remit bail moneys in felony cases;
- E. Help manage off-book accounts;
- F. Issue certificates of residency for community college students;
- G. Issue tax lien certificates for subdivision filings et al;
- H. Enforce the forest tax exemption program, and calculate and collect rollback penalties as well as calculate and disburse stumpage taxes;
- I. Manage personal property turned over by coroners, pursuant to NYS law;
- J. Approve vouchers for NYS and Federal reimbursements;
- K. Administer decedents' estates when appointed as Public Administrator by Surrogates' Court, pursuant to NYS Estates, Powers and Trusts Law;
- L. Participate in NYS Association of Treasurers, NYSAC (New York Association of Counties), GFOA (Government Finance Officers Association, for Continuing education;
- M. Bill and collect taxes from utilities and other corporations as well as PILOTS for Public Authorities.
- N. Prepare agenda's for RPAB (Real Property Advisory Board) and prepare all deeds and NYS forms required to file the deeds in the private sales and public auction.
- O. Assist department fiscal officers in properly recording and claiming revenues and expenses.
- P. Maintain accurate accountability on all County debt, record State and Federal receivables and track payments.
- Q. Assist all departments on the New World software implementation of additional modules.
- R. Maintain financial accuracy for the entire County's General Ledger.
- S. Track County revenues including sales tax and certify them for the budget process.

Sullivan County Treasurer's Office



OFFICE DUTIES

Sullivan County Treasurer's Office



TREASURER

DEPUTY TREASURER

ACCOUNTING

ROOM TAX

SOLID WASTE

REAL
PROPERTY

TAX

COLLECTION

TAXES

Sullivan County Treasurer's
Office



**ACCOUNTING
DEPARTMENT**

Shared Duties

Rotated Between Clerks



○ Entering

- ✦ Enter all manual check requests that come to Treasurer's (includes all transfers between accounts)
- ✦ Enter county DFS benefits that come down from audit
- ✦ Stuff/mail all checks created

○ Proofing

- ✦ Proof all manual batches added by Treasurer's Office
- ✦ Proof all journals entered
- ✦ Proof Daily Cash Receipts
- ✦ Proof DFS benefits
- ✦ File all daily reports for created (Cash receipt posts, journal posts, EBT/DFS benefits)

○ Posting

- ✦ Print/post all manual checks batches created in Treasurer's Office
- ✦ Print all checks that audit has created for the county
- ✦ Post all journals
- ✦ Post Daily Cash Receipts
- ✦ Post DFS Benefits

Shared Duties

Rotated Between Clerks - Continued



○ Run Payroll

- ✦ Print all County Payroll Checks and Direct Deposits
- ✦ Create, transmit, and verify receipt of Direct Deposit file with bank
- ✦ Print all Vendor checks associated with payroll (insurance, taxes, garnishments, etc)
- ✦ Print/Post all Journals and Reports associated with County Payroll

○ Assists Tax Department

- ✦ Answer phones and assists people at counter in afternoon
- ✦ Assists in mass mailings throughout year

Principal Account Clerk

- Create and Maintain Court & Trust Actions
 - * Confirm that our office was sent necessary certified documents
 - * Call bank to set up new Action number
 - * Record Action in C&T book and on C&T spreadsheet
 - * Record monthly interest for each individual action
- Disburse Court & Trust Action
 - * Confirm that our office was sent necessary certified documents and create check requests to disburse payment
- Maintain all interdepartmental chargeback's
 - * Mail out all chargebacks received to various departments for signatures and account codes
 - * Confirm that returned chargeback's have been signed and proper account codes added
- Maintains Treasurer's Office Budget
 - Processes Treasurer's Office Vouchers
 - Verify Tax Department's cash drawers daily
 - Enter/Track all RMSCO data in spreadsheet

Principal Account Clerk/Room Tax

- Create and Maintain all Room Tax Facilities
 - * Set up any new facility requesting Room Tax status
 - * Check internet for facilities not registered and write letters
 - * Mail out quarterly/annual filing applications for Room Tax to be reported by facility
 - * Track and deposit all Room Tax filings
 - * Correspondence for facilities not filing
- Accept and log property brought to office by Coroners
 - * Deposit money in Trust & Agency Account
 - * Return property or money on deposit of deceased person to next-of-kin
- Once a year begin process to Abandon Unclaimed Funds to NYS
 - * Set up spreadsheets for Civil, Court & Trust, Inmate and Bail funds that are due to be abandoned to state
 - * Write letters via first class mail to owners of said property
 - * Return any funds requested to be returned in the proper manner
 - * After one month do a certified mailing to those required by law
 - * After another 30 days, advertise those properties in 2 newspapers that are required by law
 - * Finalize report and abandon funds to NYS that are still unclaimed by owner
- Track civil and inmate funds sent to Treasurer's by Sheriff's Department
 - * Enter Name, address, and all other information known in database

Principal Account Clerk/Room Tax – Continued

- Place orders for all office supplies needed by department
 - ✦ Enter requisitions in New World
 - ✦ After Nancy's approval, finalize requisitions and send on to Purchasing Department
- Monthly maintenance of bank records
 - ✦ Enter ending balances in bank spreadsheet
 - ✦ Enter monthly interest in interest spreadsheet
 - ✦ Enter monthly collateral in collateral spreadsheet
 - ✦ Assist in monthly bank reconciliations for county bank accounts
- Records retention
 - ✦ Pack away previous paperwork to be maintained for required number of years
 - ✦ Shred those previous records that are allowed to be destroyed
 - ✦ Set up new year books and folders for records

Principal Account Clerk/Refuse & Garbage

○ Bail:

- ✦ Record receipt of funds from various courts. Enter in database and manual book. Receive request to exonerate bail, verify we have original or certified copy of bail receipts and exonerate and issue check

○ Student Certificate of Residency:

- ✦ Enter information and file application for certificates. When statements from colleges are received verify the certificate of residency for Sullivan County

Principal Account Clerk/Refuse & Garbage - Continued



○ Refuse & Garbage

✦ Annually

- Process reports in various preference formats so that the annual DEC, NYS, etc., reports can be filed
- Prepare & mail the Hauler License/ User Permit renewal applications, update the accounts, send original signed app. to the Landfill and a copy with next year's stickers and placards are mailed to the applicant

✦ Monthly:

- Print and mail monthly statements to our charge customers. Run and prepare the monthly recycle report. Prepare monthly C&D & MSW reports. Balance bank statement with, receipts recorded in Waste Works and entered in New World.

Principal Account Clerk/Refuse & Garbage - Continued

★ Weekly/Daily or when needed;

- Enter and record the checks received each day. Reverse & enter ticket information for the recycle accounts when payments are received.
- Do correcting entries as requested by the transfer station.
Record deposits called-in and download transactions via PC anywhere from each transfer station.
- Prepare spreadsheet for entering deposits to New World.
- Enter information and request repayment from our NSF customers.

Fiscal Administrative Officer and Senior Accountant

○ Daily Responsibilities

* Cash Management

- Check balances in each bank account the County maintains
- Transfer funds when necessary
- Approve Audit Batches to be paid – verifying funds are available
- Verify Direct Deposits received from NYS and other agencies

* Cash Receipts

- Count and verify all deposits brought down by other departments
- Record all deposits to appropriate revenue lines within New World
- Prepare deposits to be brought to the appropriate banks
- Record NYS Direct Deposits in New World & The Receivable Data Base
- Review and enter all journals submitted by County departments

* Check Requests

- The Treasurer's Office creates manual check requests to transfer funds between County accounts, cover payroll, pay Community Development invoices, and Trust & Agency disbursements
- Approve manual check requests from Patient Savings Account, Tax Court Ordered Reductions, Corrections of Errors and Overpayments
- * Field Questions from all County Departments pertaining to the GL
- * Supervise Accounting Staff and assist in all of their activities

Fiscal Administrative Officer and Senior Accountant

- Weekly Responsibilities
 - * Record Journal Entries
 - Review and enter all journals submitted by ALL of the County Departments
 - This is a brief list of the entries made: DFS Weekly Shares Report, RMSCO Registers, GL Corrections, Interest, Transfers, Bounced Checks, Tax Corrections, State & Federal Claims, and Bond/BAN/TAN Payments
 - * Maintain the Receivable Database
 - Record all State and Federal Claims recorded in the GL in the Receivable Database and balance to New World GL
 - Assist other fiscal officers and departments with their State and Federal claims
 - * Maintain the Adult Care Center Invoicing Due to the County
 - Verify that the billing matches the GL Due To/From
 - * Record/Proof Interdepartmental Chargebacks to GL
 - This consists of all the interoffice billing within the entire County
 - * Maintain School & Town Chargeback's – for annual billing
 - Record and verify that all chargebacks match the GL and are correctly invoiced
 - * Maintain balances in the Capital Accounts
 - Breakdown invoices to the appropriate Capital Project and make sure the funds are available
 - Ensure capital projects revenues, expenses, and monies are properly allocated accounted for correctly
 - * Maintain GL Accounts
 - Add, Create, Edit GL Accounts and Projects in New World
 - * Maintain Time & Attendance for the Accounting Department

Fiscal Administrative Officer and Senior Accountant

- **Other Responsibilities done Monthly, Quarterly, Annually or as needed**
 - ✦ **Bank Reconciliations for the Larger Accounts**
 - Assist and approve reconciliations for the smaller accounts
 - ✦ **Verify the validity of the GL Balances**
 - ✦ **Send Receivable Reports to the departments for review and corrections**
 - ✦ **Record Bond/Ban/Tan Payments and maintain the borrowing database**
 - ✦ **Provide updated reports and schedules to the Office of Management and Budget and the Legislature pertaining to outstanding debt, various tax collection, and revenues**
 - ✦ **Assist other departments in new systems/module implementation**
 - ✦ **Assist all departments in maintaining and reconciling their State and Federal receivables**

Fiscal Administrative Officer and Senior Accountant



- **Prepare Annual Reports**
 - Official Statement for Borrowing
 - This document is provided to all potential investors when the County goes to the market for borrowing. This is inclusive of all County's financial statements, cash flows, debt, and current statistical trends.
 - Annual Update Document for the State
 - Comprehensive Annual Financial Report for GFOA
 - Single Audit for the Federal Government
 - Constitutional Tax Limit
 - Department Budget – analyze revenue and expenses from prior years and calculate the upcoming year's budget
- **Year End Close**
 - Approximately four months of the year is spent making sure that all financial data is recorded correctly in the GL
 - Prepare all reports and back up for the County Audit and Financial Reporting
 - Assist all departments in ensuring all financial activity for fiscal year has been submitted and recorded properly
- **Analyze Treasurer's Office practices to ensure efficiency**

Sullivan County Treasurer's
Office



REAL PROPERTY

Real Property

- **Real Property Tax Article Eleven Foreclosure Proceeding**
 - Ten months after lien date file a list in the Clerk's Office
 - Twenty one months after lien date start the foreclosure action; entering searches and addresses of the people who need to be notified, sending notices, filing the petition and notice with the County Clerk and advertising in the newspapers.
 - Prepare all Affidavits.
 - Prepare the Notice of Motion for Judgment of Foreclosure; Affidavit of Regularity; Judgment; and Decision and Order for the Court.
 - Do Article Eleven Foreclosure for the Villages that have an Intermunicipal Agreement (IMA) with the County.
 - Preparation of the June Auction with the Auction Companies. Including collecting the down payments at the auction and the collection during the 45 day period.
- **Journals for the Auction, Repurchases, Private Sales, Installment Program.**
- **D.E.C. RPTL §480A Forestry Revocations & Stumpage, includes a ten year Penalty Computation.**

Real Property Tax Service Specialist

- Write resolutions pertaining to such matters as correcting data on deeds and authorizing sale of delinquent tax property
- Prepare deeds and other required documents for tax-acquired property for County and Villages
- Assists in the preparation of list for annual auction of real property acquired for delinquent taxes
- Assists Treasurer with all aspects of Article 11, including the input of all pertinent data
- Input all pertinent data on the computer chronicling disposition of all county owned parcels, such as size, location and assessment information
- Provides information to the public regarding the tax foreclosure, the reacquisition program and the public auction

Real Property Tax Service Specialist- Continued

- Assists in the preparation of foreclosure procedures and public auctions
- Prepares files for Abstractor, including copies of maps, title records, etc.
- Searches records of Surrogate Court
- Visits property with Examiner/Appraiser to examine parcels to be auctioned and to advise tenants of the County's foreclosure
- May make referrals to Department of Health and Family Services representatives concerning the tenants that may need assistance in relocating
- Assists at tax auction
- Manages annual repurchase program for the County and Villages, including applications, computing monetary amounts, preparing documents of conveyance, etc.
- Assists in the managing of Village installment agreements including applications and computing monetary amounts
- Responsible for checking over and exporting the employee time cards

Real Property Tax Service Specialist- Continued

- Assists with Tax Clerk duties as needed
 - ✦ Answering phone, issuing Certificates of Residency for college students, search for tax records for payment information upon request - both on computer and tax rolls
 - ✦ Receives taxes over the counter and through the mail
 - ✦ Creates batches for the posting of daily payments
 - ✦ Prepares bank deposits
 - ✦ Assists in preparation of mailing of notices, title searches, lien notices and reminder letters
 - ✦ Locates records for which a search has been requested

Abstractor

- Standard Searches – 20 years for County and Villages
 - × Find deed, mortgages, liens & judgments, and all known addresses
- IRS Liens
 - × Makes packets including deed, property card, report, and map
 - Sends out via certified and regular mail
- Helps do mass certified mailing for taxes
- Process all return mail for foreclosure
 - × Date stamp & attach to searches
 - × Start a postmaster list
 - Check every search done
 - × Send out Postmaster letter for new addresses if any
 - × Make Postmaster spreadsheet
 - Batch list – paid parcels
 - × Mark book, list, and search
 - × Pull file and search and re-file
 - Perform Lien and Mortgage searches for Grants Department, Office of the Aging, and DPW

Real Property Examiner/Appraiser

- Review outside appraisals for SCDPW to determine if values placed on the property by the appraiser were within an acceptable range
- Supervise the removal of personal property from sites
- Post notices of foreclosure on tax sale properties that have mail returned
- Coordinate the securing of tax sale properties by SCDPW
- Visit properties to serve notice of County foreclosure to occupants
- Visit Village properties to serve notice to occupants about Village foreclosures
- Respond to calls about building status
- Show tax sale properties to prospective buyers

Real Property Examiner/Appraiser - Continued

- Coordinate inspections with outside appraisers on tax sale properties
- Complete tax foreclosure inspections for Sullivan County.
- Complete tax foreclosure inspections for the Villages of Liberty, Wurtsboro, Jeffersonville and Woodridge.
- Set up computer files for all tax foreclosure parcels to include copies of:
 - Property record cards
 - Tax maps
 - Property inventory for parcels with improvements
 - Inspection reports. These reports included the following information:
 - ✦ Comparison of the assessment to the estimated current market value.
 - ✦ Notations of any environmental or structural liabilities.
 - ✦ Description of the site and surrounding neighborhood.
 - ✦ A list of any improvements and their condition.
 - Photos

Sullivan County Treasurer's
Office



TAX DEPARTMENT

Tax Clerks/Manager (3 positions)

- Staff assists property owners, title searchers, mortgage holders, TSO's and all other professionals regarding delinquent taxes for 15 Towns and 12 School Districts, with, at any given time, approximately \$23,000,000.00 of outstanding taxes (ie: statements, collection), in person, by phone and email.
- Assist in preparation of various lists and notifications for foreclosure and public auction. Balance and maintain public auction bank account.
- Prepare Installment Contracts and maintaining files (ie: posting payments) for the 2 year contract period for over 250 ongoing Contracts each year, with an average account balance of \$5,000,000.00.

Tax Clerks/Manager (3 positions) - Continued

- Post daily receipts to Tax software.
- Post daily cash receipts to tax rolls of 15 Towns (year round) and Schools (November).
- Redemption Certificates
- Certificates of Cancellation
- Certificates of Withdrawal and Reinstatement
- Bankruptcy cases (ie: proof of claims)
- Process Court Orders, COE's and apportionments

Tax Clerks/Manager (3 positions) - Continued

- Pro Rata & Omits
- Balancing and uploading Town (15) and School (12) collections files
- Monthly balancing Tax System and GL
- Monthly balancing Tax Installment account, including monthly reminder notices, reversal of bad checks and default notices.
- 3 bulk mailings per year (3000-5000 per) with numerous return calls from tax payers and interested parties (both mandatory and discretionary)
- Process Certificates of Residency for NYS Community Colleges

Tax Clerks/Manager (3 positions) - Continued

- Process Certificates for County Clerk's office for paid taxes (10 year tax search)
- Prepare and process resolutions regarding parcel adjustments, up to and including chargebacks to the Towns (15) and Schools(12).
- Assist in Solid Waste Issues
- Front Counter and phone assistance for other divisions in Treasurer's office.
- Helping Sullivan County residents on phone and in person with understanding delinquent tax issues, certificates of residency, installment programs, and town and school tax collection



ANGELA CHEVALIER
COUNTY AUDITOR

TEL. 845-807-0547

**COUNTY OF SULLIVAN
OFFICE OF AUDIT AND CONTROL
SULLIVAN COUNTY GOVERNMENT CENTER
100 NORTH STREET
MONTICELLO, NEW YORK 12701**

CHARTER REVIEW DISCUSSION DATED OCTOBER 21, 2015

The mission of the Office of Audit and Control is to audit and process all lawful claims or charges against the County or against funds for which the County is responsible. It is also to promote accountability throughout the County government. We serve the public interest by providing the Legislature, County Manager and other county management with reliable information, unbiased analysis and objective recommendations.

We have provided and will continue to provide various types of audit functions and services to all of our County's departments as well as to the taxpayers of Sullivan County by keeping watchful eyes on expenditures that flow through our office. Some of the office duties are listed below.

- **Claims-** We aggressively audit all claims of the County and process approximately 45,000-50,000 invoices a year for payment. While auditing claims, we identify and stop overpayments or duplicate payments which are submitted on vouchers that have been approved and authorized for payment by County Departments. The average dollar amount for this avoidance over the last three years is \$210,000.
- **Form W-9-** This office maintains vendor information which includes meeting I.R.S. requirements on vendor tax identification numbers and other pertinent information. We request each vendor submit Form W-9 before creating them in our accounting software.
- **Forms 1099 and 1096-** We issue approximately 600-700 1099s to vendors each year in accordance with IRS requirements. This amount fluctuates based on the type of vendor and the number of payments made during that year. In order to correctly issue these forms, our office must confirm each vendor's data and payment information in the New World LOGOS system for all checks issued, manually adjust vendor data for manual payments processed by Family Services as well as payments made by the Adult Care Center, and also confirm the imported vendor data from BICS, the state payment system for Family Services.

I feel it is important to keep these duties separate and apart from other offices. It is imperative to have proper segregation of duties in place to protect the funds that the County is responsible for. The structure the County currently has in place nicely segregates the revenues (Treasurer's Office), Procurement (Purchasing Department) and the disbursement of funds (Audit Department).

- Contract Repository- The Office of Audit and Control is the contract repository for the County. As such, an original paper copy of each signed contract is kept on file in our office. In addition, we also maintain a contract database, where we enter pertinent contract information and attach a scanned copy of each contract. Our database has been expanded to allow departmental and limited public access to the scanned documents.
- We provide advisory services to most of the County departments including but not limited to their budget vs. actual expenditures, various contract issues, and encumbrance balances.
- Grants- Per the directive of the Legislature, my office developed a review process for the drawing down of grant funds. As such, we are the gatekeeper of the drawdowns to ensure grant funds are drawn down following the specific grant guidelines.
- Audits and Reviews- These items are conducted based on the request of the County Manager, Legislature or in some instances, the District Attorney's office.
- Unannounced Cash Counts- Limited cash counts were performed in a select few County departments.
- County and Town Tax Levy- This calculation is completed annually within our office to ensure the accuracy of the calculations for the County and Town tax bills prior to being printed and distributed. It involves using all the town budgets, their special districts and/or various apportioned districts as well as other figures including but not limited to water/sewer/refuse re-levies, chargebacks, prorates and omits and the school re-levies.
- Real Property Tax Auction- This office assists the monitoring of each auction in conjunction with the Treasurer's Office.
- The Asset Management System (AMS) and Fixed Asset Policy is maintained in this office. The tagging process has been assigned to an employee from another department; however, all the information and direction for the tagging comes from the Office of Audit and Control. The AMS allows for imperative information to be recorded for each individual asset and pictures of the assets to be attached to each record.
- My office handles the asset information, lease schedules and other pertinent information directly with our external auditors and when needed represents the County position from an auditing standpoint.

This is a brief summary of the major functions of the Office of Audit and Control. If there are any questions, or if you would like to further discuss our duties, please do not hesitate to contact me.

Sincerely,

Angela Chevalier

County Auditor

