



Town of Hoosick

Departmental Cash Collections and Sales Tax Allocation

Report of Examination

Period Covered:

January 1, 2015 — August 31, 2016

2016M-428



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

April 2017

Dear Town Officials:

A top priority of the Office of the State Comptroller is to help local government officials manage government resources efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support government operations. The Comptroller oversees the fiscal affairs of local governments statewide, as well as compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving operations and Town Board governance. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard local government assets.

Following is a report of our audit of the Town of Hoosick entitled Departmental Cash Collections and Sales Tax Allocation. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law.

This audit's results and recommendations are resources for local government officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller
Division of Local Government
and School Accountability*



State of New York Office of the State Comptroller

EXECUTIVE SUMMARY

The Town of Hoosick (Town), which encompasses the Village of Hoosick Falls, is located in Rensselaer County and has a population of approximately 6,900. The Town Board (Board) is the legislative body and has overall responsibility for managing operations, including overseeing finances and establishing internal controls. The Board is composed of four elected council members, who each serve a four-year term, and an elected Town Supervisor, who serves a two-year term.

The Town provides various services to its residents, including street lighting, recreation programs, street maintenance and fire protection. The Town finances these services with real property taxes, sales tax, State aid and fees. The Town's 2016 annual budget included appropriations of approximately \$2.9 million.

Scope and Objectives

The objectives of our audit were to assess the cash collection procedures at the Town's pool and skating rink and the allocation of sales tax revenue for the period of January 1, 2015 to August 31, 2016. We also expanded our scope back to 2014 to determine the extent of the Town's practice of allocating sales tax. Our audit addressed the following related questions:

- Is cash collected at the pool and skating rink accurately accounted for and deposited timely and intact?
- Are sales tax revenues budgeted and allocated properly to maintain equity among taxpayers?

Audit Results

The Town annually operates a community pool and skating rink for seasonal periods. Although skating rink deposits were made timely in 2015 and 2016 and pool deposits were made timely in 2015, pool deposits were not made timely in 2016. Additionally, collection records were not adequate because they did not include the form of payment (i.e., cash or check). As a result, we were unable to determine if deposits were made intact. Furthermore, we found total deposits exceeded the amounts recorded as collected for the pool in 2015 and 2016. We also found that amounts included in individual deposits for 2015 skating rink collections did not agree with the associated collection records.

Also, the Board did not properly allocate sales tax revenues. If a town contains a village and the village receives sales tax directly, the town must allocate all sales tax revenues to the part-town (PT) funds to eliminate the tax levy prior to allocating the revenues to the town-wide funds. During the period 2014

through 2016, the Board improperly allocated sales tax revenues totaling \$130,615 to the town-wide funds without eliminating the tax levy in the PT funds, creating a taxpayer inequity.

Comments of Local Officials

The results of our audit and recommendations have been discussed with Town officials and their comments, which appear in Appendix A, have been considered in preparing this report. Town officials generally agreed with our findings and indicated they planned to take corrective action.

Introduction

Background

The Town of Hoosick (Town), which includes the Village of Hoosick Falls (Village) within its boundaries, is located in Rensselaer County (County) and has a population of approximately 6,900 residents. The Town Board (Board) is the legislative body responsible for managing operations, including overseeing the Town's financial operations and establishing effective internal controls. The Board is composed of four elected council members, who each serve a four-year term, and an elected Town Supervisor (Supervisor), who serves a two-year term. The Supervisor is the Town's chief executive officer and chief financial officer and has overall responsibility for the accounting records. The elected Town Clerk serves a four-year term and is also the Board-appointed Tax Collector.

The Town provides various services to its residents, including street lighting, recreation programs, street maintenance and fire protection. The Town finances these services with real property taxes, sales tax, State aid and fees. The Town's 2016 annual budget included appropriations¹ of approximately \$2.9 million. The Town's recreation programs include a community pool, which operates during the summer months, and an ice skating rink, which operates during the winter months.

Objectives

The objectives of our audit were to assess the cash collection procedures at the Town's pool and skating rink and the allocation of sales tax revenue. Our audit addressed the following related questions:

- Is cash collected at the pool and skating rink accurately accounted for and deposited timely and intact?
- Are sales tax revenues budgeted and allocated properly to maintain equity among taxpayers?

Scope and Methodology

We reviewed cash collections at the Town's pool and skating rink and the allocation of sales tax revenue for the period of January 1, 2015 to August 31, 2016. We also expanded our scope back to 2014 to determine the extent of the Town's practice of allocating sales tax.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such

¹ Appropriations for the town-wide general, town-wide highway, part-town general, part-town highway, fire protection and library funds

standards and the methodology used in performing this audit are included in Appendix B of this report.

**Comments of Local Officials
and Corrective Action**

The results of our audit and recommendations have been discussed with Town officials, and their comments, which appear in Appendix A, have been considered in preparing this report. Town officials generally agreed with our findings and indicated they planned to take corrective action.

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and forwarded to our office within 90 days, pursuant to Section 35 of General Municipal Law. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board to make this plan available for public review in the Clerk's office.

Departmental Cash Collections

To adequately safeguard cash collections, Town officials must establish a clear and consistent process that requires collections to be adequately documented and deposited timely and intact. This process should require employees collecting cash to issue duplicate press-numbered receipts or some other form of receipt that adequately documents the source, date, amount, form (i.e., cash or check) and purpose of the collections. Additionally, all collections should be deposited intact (in the same amount and form as received). New York State Town Law requires collections to be deposited into the Town's bank accounts within 10 business days of receipt and sound business practices call for collections to be deposited as soon as possible to minimize the risk of theft or loss.

Collections at the pool were not always deposited timely and adequate records were not maintained to document collections at the pool and skating rink. As a result, we could not determine whether collections were deposited intact. Although adequate collections records (duplicate press-numbered receipts) were maintained for swimming lessons at the pool, adequate records were not maintained for other collections at the pool (admissions and concession stand sales) or skating rink. Instead, the collections were documented using daily cash receipt reports, which were not adequate because they did not document the form of payment received.

Swimming Pool — The Town operates a public swimming pool during the period June through August each year.² The Town charges fees, as outlined in a fee schedule, for annual pool memberships and daily admission for resident adults and children and nonresidents. The Town also provides and charges residents for swimming lessons conducted at the pool and sells refreshments at a concessions area during the hours of operation.

Admission fees are collected at the pool entrance by swimming pool employees, lifeguards or the pool supervisor. The employee assigned to collect admission fees records the number of pool attendees, fees collected for admission and the number of attendees with memberships on a daily admission sheet. The admission fees received during the day are retained in a cashier's box with the daily attendance sheet until the end of the day when they are secured in a locked cabinet in the pool supervisor's office. However, the employees who collected the admission fees did not count the money in the cashier's box or

² The pool's season varies annually. For the 2016 fiscal year, the pool's season was June 27 through September 2.

reconcile the amount of cash on hand with the daily attendance sheet before turning it over to the pool supervisor. The pool supervisor or the water safety instructor (WSI) counted the collections at the end of the day or the next morning but did not reconcile collections with the attendance sheet.

The WSI collects fees for swimming lessons during the registration period, which occurs prior to the pool opening for the season. The WSI issues duplicate press-numbered receipts to document collections. The original receipt is given to the customer and the duplicate receipt is retained in the receipt book. The receipt book and collections are placed in a cashier's box and then secured in a locked cabinet located in the pool supervisor's office until the end of the day. If the WSI is not available, a swimming pool employee collects the fees, prepares the duplicate receipt and turns the money over to the WSI when she returns to the pool. At the end of the day, the pool supervisor counts the day's collections and records the cash count but did not reconcile the duplicate receipts to the collections for swimming lessons.

The Town also operates a concession area at the community pool at which candy, snacks and drinks are available for purchase. The employee responsible for operating the concession stand receives cash for the sales of these items and records the sales on a daily cash sheet. The collections are kept in a cashier's box until the end of the day and then the cash sheets and collections are placed in a locked cabinet in the pool supervisor's office. However, no one reconciled the amount reported on the daily cash sheet to the collections. Furthermore, Town officials do not maintain an inventory of items purchased and sold to be reconciled with collections.

We reviewed all the 2015 collections for pool admissions, swimming lessons and concessions according to the daily attendance and cash sheets and the duplicate receipts³ to determine if the collections were deposited timely. We found the 88 deposits, totaling \$22,971, for the 2015 collections were made timely. However, while collections were adequately documented on the duplicate receipts for swimming lessons, collections for admissions and concessions were not adequately documented because the daily collection sheets did not include the payees' names for pool admissions, the quantity and types of items that were sold at the concessions stand or the form of payment (i.e., cash or check). As a result, we could not determine whether deposits were made intact. Furthermore, we found that deposits exceeded total collections recorded on the daily collection sheets and the duplicate receipt books used for swimming lessons. According to the daily cash sheets and duplicate receipt books, \$19,320 was

³ Includes 89 duplicate receipts issued for swimming lesson fees

collected in 2015, which was \$3,651 less than the total deposits of \$22,971 in 2015.

We also reviewed all collections according to pool records and all eight deposits made in 2016 totaling \$21,171. We found that five deposits were not made timely and included collections that were received 10 or more days prior to deposit. For instance, one deposit totaling \$6,200, which included \$3,395 in cash, was made on August 23, 2016 and, according to collection records, contained collections totaling \$2,170 that were received more than 10 days prior to the deposit. Additionally, similar to 2015, collections for admissions and concessions were not adequately documented, and as a result, we could not determine if deposits were made intact. Also, similar to 2015, deposits exceeded the amounts recorded as collected. Specifically, \$21,171 was deposited in 2016, but \$19,399 of collections were recorded on the daily cash sheets and in the duplicate receipt books. As a result, \$1,772 more was deposited than was documented in the pool's cash records.

Skating Rink — The Town operates a public skating rink, which is generally⁴ open from December to March. The Town charges admission fees for adults and children to use the skating rink, as well as fees for skate rentals, sharpening skate blades and the sale of hot chocolate. The fees are collected at the skating rink by a rink employee or the rink director (director). Collections are recorded on a daily cash sheet that indicates the fee category (e.g., admission, skate rentals or blade sharpening), amount collected, number of customers and the skating session.⁵ The director reviews the daily cash sheets, counts the daily collections and deposits collections. However, there is no independent review of the daily cash count. Additionally, in 2015 the skating rink employees used a cash register to record collections and the cash register receipts were attached to the daily sheets. The former director left after the 2015 season and the new director discontinued the use of the cash register in 2016 because she felt it would be easier for employees accepting collections to record them only on the daily cash sheet.

According to the daily cash sheets, \$8,204 was collected at the skating rink in 2015. We reviewed all 50 deposits made in 2015 which totaled \$8,213 and found they were made timely. However, we were unable to determine if collections were deposited intact because there was no documentation of the composition of the deposits. Additionally,

⁴ For the 2015 fiscal year, the rink operated during the period January 5 through March 9. For the 2016 fiscal year, the rink operated during the period January 11 through February 3.

⁵ The skating rink is open for three sessions during the hours of 12:30 pm to 2:30 pm, 3:30 pm to 5:30 pm and 6:00 pm to 8:00 pm.

for five deposits, the total deposited exceeded the amount recorded as collected, and for four deposits, the total deposited was less than the amount recorded as collected. For instance, on one day, the total recorded as collected was \$181 but \$328 was deposited, \$147 more than recorded. The following day, \$123 was recorded as collected but no deposit was made.

We also reviewed collections from the rink for 2016 and all eight deposits made in 2016 totaling \$4,719. We found each deposit was made timely and the total deposited agreed with collection records. However, we were unable to determine if the collections were deposited intact because the daily collection records did not document the payee or form of payment.

These discrepancies occurred because the Town did not require employees collecting cash to maintain adequate records of collections or provide for oversight such as an independent reconciliation of collections and deposits. As a result, the Town lacks assurance that all collections were deposited intact and is at an increased risk that collections could be lost, stolen or misappropriated. Additionally, holding collections longer than necessary further increases the risk that collections could be lost or stolen.

Recommendations

The Board should:

1. Establish and adopt policies and procedures that require employees collecting money to adequately document collections using the cash register, where applicable, and receipts in all other instances.
2. Require daily cash counts to be reconciled with cash register and receipt totals for the day and then deposited daily.

The pool supervisor and director should:

3. Require the use of the cash register for all applicable receipts and issue duplicate receipts that include the source, date, amount, form (i.e., cash or check) and purpose for all other collections.
4. Reconcile collection records with amounts remitted for deposit and deposit receipts daily.

Sales Tax Allocation

The Board is responsible for making sound financial decisions that are in the best interest of the Town and its taxpayers. New York State Tax Law provides that counties may share sales tax revenues with certain local governments. If a town with a village receives sales tax payments from the county and the village also receives such payments directly from the county, the town must first use the sales tax proceeds to benefit the area outside the village which is accounted for in the part-town (PT) funds. If a town eliminates the real property tax levy in its PT funds, it can then choose to allocate a portion of its sales tax moneys to its town-wide (TW) funds.

The Town's method of allocating sales tax is not in compliance with statute. The Village is located within the Town's boundaries and the Village receives sales tax revenues from the County. The Town improperly allocated portions of its sales tax revenue to the TW general fund and TW highway fund without first eliminating the tax levies in the PT funds. As such, taxpayer inequities have occurred between the tax base covering the complete Town and the tax base covering the part of the Town outside the Village boundaries. During the 2014 through 2016 fiscal years, the Town received sales tax revenues totaling \$961,533. In the 2014 fiscal year, the Board allocated \$34,969 of sales tax to the TW general fund and \$25,000 of sales tax to the TW highway fund. However, the Board also levied taxes of \$254,108 in the PT highway fund in 2014. Also, in 2015, the Board allocated \$40,646 of sales tax to the TW general fund while also levying taxes totaling \$220,837 in the PT highway fund. Lastly, in the 2016 budget, the Board allocated \$30,000 of sales tax to the TW general fund while also levying taxes totaling \$239,658 in the PT highway fund.

In effect, Town taxpayers with real property located in the Village have received an extra benefit from sales tax distributions from the County at the expense of taxpayers with property located outside the Village. As a result, for the 2014 through 2016 fiscal years, the total tax levy in the TW general fund and TW highway funds were incorrectly reduced by the sales tax allocated in the amount of \$130,615. The Supervisor told us that he was unaware that sales tax money was required to be allocated to the PT funds before it can be allocated to TW funds.

Recommendations

The Board should:

5. Allocate sales tax revenues to the PT funds in compliance with statute.
6. Seek legal counsel regarding the return of the \$130,615 from the TW funds to the PT funds.

APPENDIX A
RESPONSE FROM LOCAL OFFICIALS

The local officials' response to this audit can be found on the following pages.



TOWN OF HOOSICK

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Supervisor
Mark Surdam

Town Council
Jeffrey Wysocki
Eric Sheffer
David Sutton
Jenn Hyde

Town Clerk/Collector
Susan Stradinger
Highway Superintendent
William Shiland, III

To: NYS Comptroller's Office

Subject: Town of Hoosick official's response to the NYS Comptroller's audit of Departmental Cash Collections and Sales Tax Allocation audit #2016M-428

On behalf of the Town of Hoosick town board, I would like to thank you for examining our town's operations to ensure the most efficient and effective use of Town of Hoosick tax dollars. The Town agrees with the audit recommendations. The recreation cash collections represent a high risk area to the Town and the board agrees that the procedures in place need to be improved to adequately document and safeguard these transactions.

Based on the advisement that the Town was not in compliance with New York State Real Property Tax Law, the 2016 sales tax revenue allocation to the general town-wide fund was not done and the excess sales tax amount was recorded in the highway part-town fund as required. The sales tax revenue amounts allocated to the town-wide funds from 2014 and 2015 will be paid back to the part-town funds. The Town was incorrect in allocating sales tax to the town-wide funds before eliminating the real property tax levy in the part-town funds. The research completed by the Town indicated that sales tax revenue could be allocated to the town-wide funds and we thought that any excess above the budgeted sales tax amount could be allocated to the town-wide funds.

This response also includes our corrective action plan which follows. The board and staff of the Town of Hoosick would like to thank the staff of the NYS comptroller's office for their advice and professionalism during the examination.

Corrective Action Plan

Unit Name: Town of Hoosick
Audit Report Title: Departmental Cash Collections and Sales Tax Allocation
Audit Report Number: 2016M-428

For each recommendation included in the audit report, the following is our corrective action(s) taken or proposed.

- **Audit Recommendation:**
 1. The Board should establish and adopt policies and procedures that require employees collecting money to adequately document collections using the cash register, where applicable, and receipts in all other instances.
- **Implementation Plan of Action(s):**

The Board will establish and adopt policies and procedures for collecting money at the pool and skating rink. Employees will be required to use a cash register or triplicate cash receipt book to support the verification of deposits. The cash register will be used to track admissions, concession sales, skate rentals, and skate sharpening. The triplicate cash receipt book will be used for swimming and skating lessons. For lessons, all payees will be provided with an original receipt even if not requested. The employees will prepare adequate supporting documentation for the amount collected, including register receipts, inventory count sheets, and listings of payments for lessons. The documentation will indicate the date of collection, payee name when not accounted for by using the cash register, and the form of payment (cash or check).
- **Implementation Date:**

Planned implementation date is June 1, 2017
- **Person Responsible for Implementation:**

Town Board and Town Supervisor
- **Audit Recommendation:**
 2. The Board should require daily cash counts to be reconciled with cash register and receipt totals for the day and then deposited daily.
- **Implementation Plan of Action(s):**

The Board will establish and adopt policies and procedures for collecting money at the pool and skating rink. The employee in charge of each source of collections will be required to count and reconcile the money collected. The employee will sign the supporting documentation used to verify the money collected before turning it over to the pool or rink supervisor. The money will be verified to the register or cash receipts and supporting documentation by the supervisor. The supervisor will prepare the deposit ticket and deposit the money intact within 10 days of collection. Every effort will be made to deposit money daily but if it is not the money will be kept in a locked cabinet. The pool or rink supervisor will provide the Town bookkeeper with a signed daily summary sheet and supporting documentation, including cash register receipts, daily inventory count sheets, and listings of payments for lessons, that will allow for verification of the date of collection, source of payment, amount collected, payee if applicable, form of payment, and total deposited.
- **Implementation Date:**

Planned implementation date is June 1, 2017
- **Person Responsible for Implementation:**

Town Board and Town Supervisor
- **Audit Recommendation:**
 3. The Recreation Director should require the use of the cash register for all applicable receipts and

issue duplicate receipts that include the source, date, amount, form (i.e. cash or check) and the purpose for all other collections.

- **Implementation Plan of Action(s):**

The employees at the pool and rink will be required to use the cash register for admissions, concessions, skate rental, and skate sharpening. For swimming and skating lessons, the employees will be required to use a triplicate receipt book documenting the date, payee, amount, form of payment, and purpose of payment. The original receipt will be given to the customer, the 2nd receipt will be retained in the receipt book for the recreation records, and the 3rd receipt will be provided to the Town bookkeeper for reconciliation to the deposit. The employee will also complete a summary page of lesson payments; indicating the date, payee, amount, form of payment and check number if applicable, that agrees to the receipts and duplicate deposit ticket.

- **Implementation Date:**

Planned implementation date is June 1, 2017

- **Person Responsible for Implementation:**

Town Supervisor, Town Bookkeeper, and Recreation Director

- **Audit Recommendation:**

4. The Recreation Director should reconcile collection records with amounts remitted for deposit and deposit receipts daily

- **Implementation Plan of Action(s):**

For admissions, skate rental, and skate sharpening, the employee that is on the register will be responsible for counting the money at the end of the day and verifying the amount to the total on the cash register receipt. All admissions, including pre-paid or free entries, will be tracked with the register eliminating the need for daily count sheets. Concessions sales will also be accounted for with a cash register. The employee selling concessions will keep a count of the inventory items at the beginning and end of each day and reconcile the amount to the cash register receipt. Swimming or skating lessons will be tracked with applications and triplicate receipts. The swim or skate instructor will prepare a list of those who paid which indicates the date, payee, amount, form of payment, and check number if applicable, that agrees to the triplicate receipts. The employee counting the money will sign the cash receipt, inventory count sheet, or listing of lesson payments to indicate reconciliation to the amount collected. The pool or rink supervisor will recount the money when preparing the deposit slip and verify to the support provided. The supervisor will complete and sign a daily summary sheet, indicating the amount paid for each area and how much cash and checks are included in the deposit. The supervisor will deposit the money within 10 days of collection and will keep it locked up until the deposit can be made. The daily summary sheet with supporting documentation and bank deposit receipt will be provided to the Town bookkeeper for verification and recording.

- **Implementation Date:**

Planned implementation date is June 1, 2017

- **Person Responsible for Implementation:**

Town Supervisor, Town Bookkeeper, and Recreation Director

- **Audit Recommendation:**

5. The Board should allocate sales tax revenues to the PT funds in compliance with statute

- **Implementation Plan of Action(s):**

The Town was not aware that we were not in compliance with New York State Real Property Tax Law with the allocation of sales tax revenue to the town-wide funds before eliminating the tax levy in the part-town funds. The budgeted allocation of sales tax revenue to the general town-wide fund for 2016 of \$30,000 was recorded in the highway part-town fund as required. The Town Supervisor discussed the noncompliance with the Town Board during the 2017 budget process and the Town is now in compliance for the 2017 budget.

- **Implementation Date:**

Implemented November 14, 2016

- **Person Responsible for Implementation:**

Town Supervisor

- **Audit Recommendation:**

6. The Board should seek legal counsel regarding the return of the \$130,615 from the TW funds to the PT funds

- **Implementation Plan of Action(s):**

The Town recorded the \$30,000 sales tax revenue allocation for the 2016 general town-wide fund budget in the highway part-town fund as required. The 2017 budget includes a \$25,000 transfer from the highway town-wide fund to the highway part-town fund for the amount incorrectly allocated in 2014. The 2017 budget also includes a \$15,123 transfer from the general town-wide fund to the highway part-town fund which is 20% of the \$75,615 incorrectly allocated in 2014 and 2015. The remaining amount will be paid back to the highway part-town fund over four years.

- **Implementation Date:**

Implemented November 14, 2016

- **Person Responsible for Implementation:**

Town Board and Town Supervisor

Signed:



Mark Surdam, Town Supervisor

4/10/17

Date

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

To achieve our audit objectives and obtain valid evidence, we performed the following procedures:

- We interviewed Town officials and employees and reviewed Town policies and various financial records and reports related to the cash receipts collected at the Town's pool and skating rink to gain an understanding of the cash receipt process.
- We reviewed all pool and skating rink cash collection records for 2015 and 2016 and compared them to all deposits made in 2015 and 2016.
- We interviewed Town officials and employees to gain an understanding of the budget process and the Town's practice for the allocation of sales tax revenues.
- We reviewed various financial records for the TW and PT funds for the 2014 through 2016 fiscal years.

We conducted this performance audit in accordance with GAGAS. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

APPENDIX C

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