TOWN OF MOREHOUSE
PUBLIC NOTICE
OFFICEOF THE COMPTROLLER - MOREHOUSE TOWN AUDIT REPORT

An audit report prepared by the Office of the State Comptroller (OSC) for the Town of Morehouse has been issued and posted to OSC website. A copy of the report is on file with the Town Clerk's Office and on the Town website. It may be viewed by any interested person during regular business hours.

Stephanie Tichenor
Town Clerk

New York State Comptroller
THOMAS P. DiNAPOLI

Town of Morehouse

Transparency of Fiscal Activities

S9-25-33 | May 2026

Division of Local Government and School Accountability

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Audit Results

Town of Morehouse

Audit Objective	Audit Period
Did the Town of Morehouse (Town) Board (Board) conduct or provide for an annual audit of the Town Supervisor's (Supervisor) financial records and reports, and did the Supervisor file the Annual Financial Report (AFR) with the Office of the State Comptroller (OSC) as required?	January 1, 2024 – May 1, 2025 We extended our observation of annual AFR filings forward to November 28, 2025, and back to fiscal year 2012.

Understanding the Audit Area

To help promote transparency, a town board should conduct a thorough and sufficiently detailed audit of the town supervisor's records to determine whether the accounting records are properly maintained, as well as that reports are complete and accurate. Furthermore, in light of a town board's responsibility to oversee the general management and control of the town's finances, the town board should also help ensure that the town supervisor annually prepares, files and makes the AFR available to the public.

With a population of 92, Town officials budgeted a total of $932,000 for the general fund and highway fund appropriations in fiscal year 2024 and provided essential services to the public, such as general government support, street maintenance and improvement, snow removal and fire protection.

Audit Summary

The Board did not conduct or provide for an annual audit of the Supervisor's financial records and reports for fiscal year 2024 in accordance with New York State (NYS) Town Law (Town Law). In addition, although the Supervisor prepared and filed the 2024 AFR with OSC, as required by NYS General Municipal Law (GML) Section 30, the Supervisor did not provide the Board with complete monthly financial reports.

Had the Board received complete monthly reports and conducted an annual audit of the Supervisor's books, records and documents, it may have identified and potentially helped remedy these issues. Without complete, accurate and reliable financial information, the Board cannot effectively monitor the Town's financial position and available fund balance to make informed decisions.

Because the Board did not fulfill its statutory responsibilities, transparency of the Town's fiscal condition was diminished, as Town residents, taxpayers, OSC and other interested parties did not have access to the Town's current fiscal activities.

Based on our review of the Supervisor's records, we determined that the Supervisor did not:

- Provide the Board with monthly financial information including all collections and disbursements, budget status reports, trial balances, and bank reconciliations, hindering its ability to monitor the Town's financial affairs throughout the year.
- Ensure that Town employees were paid according to Board-approved pay rates, therefore increasing the risk that employees may receive additional pay for which they were not entitled.

This report includes eight recommendations that, if implemented, will improve the Town's financial reporting and help the Board and Supervisor improve the transparency of their fiscal activities. Town officials generally agreed with our recommendations and their response is included in Appendix B.

We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of GML. Our methodology and standards are included in Appendix C.

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, pursuant to Section 35 of GML. 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 the CAP available for public review in the Town Clerk's (Clerk's) office.

Transparency of Fiscal Activities: Findings and Recommendations

Towns are governed by an elected town board, composed of a fixed number of elected board members and a town supervisor. A town board is generally responsible for overseeing a town's financial operations and the safeguarding of town resources. With certain exceptions,[1] a town board is required by Town Law to annually audit the town supervisor's books and records. Pursuant to GML, the town supervisor is responsible for preparing and filing with OSC, as well as making available to the public, an annual report of the town's financial position, known as the AFR. Furthermore, pursuant to GML and Town Law, towns are required to notify and make financial information available to the public by posting the AFR on the town's website, and through notice in the local newspaper of available financial information.

More details on the criteria used in this report as well as additional resources including a checklist and OSC guidance on conducting an annual audit excerpted from our *Local Government Management Guide* (LGMG) publication *Fiscal Oversight Responsibilities of the Governing Board*, are included in Appendix A.

Finding 1 – The Board did not perform an annual audit of the Supervisor's records and reports in accordance with Town Law.

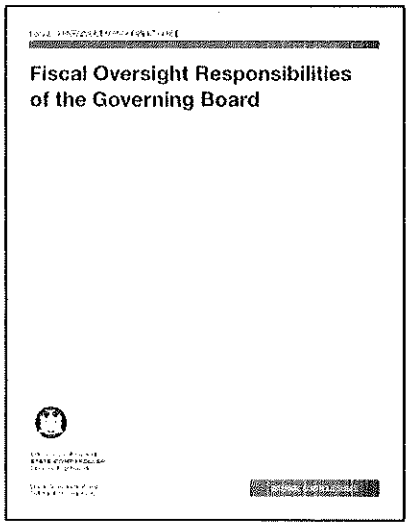
The Board did not conduct an audit of the Supervisor's financial records and reports for fiscal year 2024. The Supervisor and another Board member told us that they were unaware of the annual audit requirement.

We reviewed the Supervisor's fiscal year 2024 records and reports using the same guidance OSC developed to help local officials fulfill their audit responsibilities pursuant to Town Law. This guidance is published in our *LGMG – Fiscal Oversight Responsibilities of the Governing Board* (Figure 1) and is readily available on our website.

Based on our review of the Supervisor's records, we determined that:

- The Supervisor did not review bank reconciliations or provide complete monthly financial reports to the Board.
- The code enforcement officer was paid $1,404 more than the Board-approved rate, and a solid waste foreman was underpaid by $468.

Figure 1: LGMG – *Fiscal Oversight Responsibilities of the Governing Board*[a]



a) https://www.osc.ny.gov/files/local-government/publications/pdf/fiscal-oversight-responsibilities-of-the-governing-board.pdf

1 The provisions of Town Law requiring the annual accounting with and submission of books and records to, the town board does not apply to towns that, prior to January 20th, have engaged the services of a certified public accountant or public accountant to make an annual audit to be completed within 60 days after the close of the town's fiscal year. Also, in the case of a town having a comptroller, the accounting by the officers and employees who received or disbursed any funds in the previous fiscal year would be with the town comptroller, who would also be responsible for examining the accounts of those officers and employees.

Below are examples of issues we identified that, had the Board conducted an annual audit of the Supervisor's books and records, it may have identified, and potentially helped remedy:

Financial Reporting – The Supervisor did not provide the Board with complete monthly financial reports during the fiscal year 2024. Although the Supervisor provided the Board with monthly abstracts and corresponding claim voucher packets, it did not receive a monthly trial balance,[2] budget status reports (which compare budget estimates with actual revenues and disbursement transactions), or a monthly or annual report of all funds collected and disbursed. The Supervisor told us that while he received monthly financial reports from the Town's accountants, he was not aware that this information should be shared with the other Board members. The Supervisor and another Board member told us that, as of September 2025, the Board received monthly financial reports, including a trial balance, budget status reports and a summary of bank balances.

In addition, there is no independent review of the bank reconciliations prepared by the accountants by either the Supervisor or the Board. Therefore, the Board was not assured that the adjusted bank balances agreed to the cash balances reported in the accounting records.

It is essential that the Board receives regular financial reports from the Supervisor to fulfill its fiscal oversight responsibility for Town operations. Routine interim reports that summarize financial activities help provide the Board with information such as the results of operations and budget status.

Payroll – The Board did not formally establish the salary for the code enforcement officer. The Clerk told us that although the Board did not document its approval of the code enforcement officer's 2024 salary, the salary was approved at $1,356 annually, or the same as the documented Board-approved salary for the town zoning officer position. However, according to the payroll records, the code enforcement officer was paid $2,760 during 2024, or $1,404 more than the amount the Clerk told us was the code enforcement officer's annual salary. The Clerk also told us that the former Supervisor, prior to 2024, paid the code enforcement officer an amount above the approved salary as a retention incentive. The current Supervisor told us he was not aware there was no documented Board approval of the code enforcement officer's salary, or additional incentive payment, until the Board approved the 2025 annual salaries in late 2024. Conversely, the solid waste foreman was paid $468 less than the Board-approved rate. The current Supervisor was not aware, and could not explain why, the solid waste foreman was underpaid.

The current Supervisor told us that there is no periodic review or approval of the payrolls, to ensure employees are paid in accordance with Board-approved salaries and hourly rates, other than his review of the payroll journal he performed in January 2025. Without an adequate payroll review process, errors could occur and go undetected, and the Board is not assured that employees are paid accurately or as it intended.

2 The trial balance is an internal accounting report that lists every account in the general ledger with its balance at a specific point in time. The report is a list of the balances of the accounts in a ledger kept by double entry, with the debit and credit balances shown in separate columns. If the totals of the debit and credit columns are equal, the ledger from which the figures are taken is said to be in balance. It helps to check the accuracy of bookkeeping.

Recommendations

The Board should:

1. Conduct the annual audit of the Supervisor's records and reports in accordance with Town Law.
2. Consult with legal counsel about recovering and/or providing payments that were inconsistent with the Board-approved salaries or pay rates.
3. Attend relevant and beneficial training sessions to obtain a better understanding of its duties or consult with counsel, where appropriate. Training provided by OSC can be found at: www.osc.ny.gov/localgov/academy/index.htm

The Supervisor should:

4. Review bank reconciliations performed by the accountants.
5. Periodically review the payrolls to ensure employees are paid in accordance with Board-approved salaries and hourly rates.

Finding 2 – The Supervisor prepared and filed the 2024 AFR on time, as required by GML, however the previous 12 fiscal years remain delinquent.

Although the Supervisor filed the 2024 AFR with OSC within the required time period, as of November 28, 2025, the Supervisor had not prepared, filed, and made available to the public the 2012 through 2023 AFRs.

The Supervisor, who took office in January 2024, told us that he was aware of the requirement to file the AFR with OSC within 60 days after the fiscal year's end. However, he was unable to file the outstanding AFRs because he could not locate the accounting records maintained by the former Supervisor, who served the Town during the unfiled fiscal years. The Board also acknowledged the unfiled AFRs and authorized the Supervisor to shift the Town's resources to filing the AFRs for 2024 and forward, by resolution dated July 9, 2024.

Further, GML Section 30 requires towns to make annual financial information available to the public by posting the AFR on the town's website. The Supervisor and the Clerk told us they were not aware of the requirements until we brought it to their attention, after which we observed that Town officials uploaded a copy of the 2024 AFR to the Town's website and filed a notice in the Town's official newspaper that the AFR was available for public inspection on August 13, 2025.

Transparency of the Town's fiscal activities allows taxpayers, residents and other interested parties to properly assess the Town's financial operations and financial condition using Town records so that they can make informed decisions. As such, we analyzed the bank balances for the Town's general and highway funds for fiscal year 2024.[3] Although we did not identify any significant fiscal concerns, the Board should continue to help ensure that the Supervisor files the necessary financial information, including the AFRs in accordance with statutory requirements, in an effort to increase overall transparency of the Town's fiscal activities with the public.

Recommendations

The Board should help ensure:

6. The Supervisor prepares and files AFRs with OSC within 60 days of the end of each fiscal year, as required by GML.
7. That, to the extent practicable, financial information is made accessible to the public.

The Supervisor should:

8. Prepare and file AFRs with OSC within 60 days of the end of each fiscal year as required by GML.

3 See Appendix C for methodology

Appendix A: Profile, Criteria and Resources

Profile

The Town is located in Hamilton County, and is governed by the elected Board, composed of the Supervisor and four Board members.

The Board is responsible for overseeing the Town's financial operations and safeguarding its resources. As the Town's Chief Fiscal Officer (CFO) since January 2024, the Supervisor is assisted by accountants contracted from the Hamilton County Treasurer's Office since March 2024. The accountants process check disbursements, prepare monthly financial reports, perform bank reconciliations and maintain the accounting records. The former Supervisor served the Town from 2012 to 2023.

Criteria – Transparency of Fiscal Activities

Towns are governed by an elected town board, composed of a fixed number of elected board members and a town supervisor. With certain exceptions,[4] a town board is required by Town Law Sections 62 and 123 to annually audit the town supervisor's books and records.

A town supervisor is a town's Chief Executive Officer (CEO). Generally, a supervisor is also the town's CFO and is responsible for maintaining the town's financial records and reports. The accounting records should be up-to-date and should document assets, liabilities, fund balance and results of operations (revenues and expenditures) for each town fund. The town supervisor must maintain an accurate and complete accounting of all funds received and disbursed, and deposit town funds within 10 days of receipt, as required by Town Law Section 29.

A town supervisor's financial books and records, as per OSC guidance available in our LGMG publication *Fiscal Oversight Responsibilities of the Governing Board*, can include:

- Cash receipt and disbursement transactions,
- Cash reconciliations,
- Receivables,
- Investment records,
- Deposit protections,
- Indebtedness and property records,
- Payrolls, and
- Financial reports.

Audits provide the town board with the opportunity to assess the effectiveness of financial operations and help ensure that adequate board oversight is maintained over town operations. An annual audit also provides an independent verification that transactions are properly recorded, that town funds are properly accounted for and whether any significant fiscal concerns exist. An audit of the town supervisor's records should be thorough and sufficiently detailed to determine that the following minimum concerns are met:

4 See Supra, footnote 1.

- Financial records are complete and up to date,
- Transactions are recorded properly,
- Reconciliations are performed monthly, and
- Required reports are made in a timely and accurate manner.

Once complete, a town supervisor must cause a certified copy of this previous year's annual accounting to the board to be published in the official town newspaper.[5]

Based on the financial books and records maintained by the town supervisor and the accounting provided to the town board, GML Section 30 requires the town supervisor to prepare and file the AFR of the town's financial position and results of operations with OSC within 60 days[6] after the close of the fiscal year. As part of its fiscal oversight responsibilities, a town board should be assessing the town's books, records, and supporting documentation and monitoring the performance of town officers and employees who are entrusted with recordkeeping and other financial responsibilities, including the town supervisor who prepares and files financial information. In addition, the AFR must be made available to the public in accordance with:

- A town board resolution that authorizes a town supervisor to use the AFR filed with OSC as an alternate to making available the prior year's annual accounting to the board,
- Town Law Section 29 which requires a town clerk to publish either a summary of the AFR in the town's official newspaper within 10 days after the AFR has been received, or a notice that a copy of the AFR is on file and is available to the public for inspection,[7] and
- GML Section 30 which requires a town to make the AFR accessible to the public on its official website.

Additional Resources – General Recordkeeping and CFO Checklist

The following checklist can be used for each fund maintained and is excerpted from our LGMG publication *Fiscal Oversight Responsibilities of the Governing Board.*[8]

5 See Town Law Section 29 [10].

6 Towns with populations under 5,000 have 60 days to file, between 5,000 to 19,999 have 90 days, and populations with 20,000 or more have 120 days.

7 See Town Law Section 29 [10-a].

8 https://www.osc.ny.gov/files/local-government/publications/pdf/fiscal-oversight-responsibilities-of-the-governing-board.pdf

Cash Receipts	YES	NO
Is the cash receipts journal up-to-date?	☐	☐
Is the cash receipts journal maintained in a manner that identifies the date received, payer, purpose and the amount either individually or totals referenced to subsidiary receipt records (e.g., water rents receipts register)?	☐	☐
Are un-deposited cash receipts safeguarded?	☐	☐
Are duplicate deposit slips kept?	☐	☐
Do deposit amounts agree with cash receipt amounts?	☐	☐
Are deposits made in a timely manner and recorded up-to-date? Last Recorded Deposit: Date _____ Amount _____	☐	☐
Is the cash receipts journal totaled and summarized monthly?	☐	☐

Cash Disbursements	YES	NO
Is the cash disbursements journal up-to-date?	☐	☐
Is the cash disbursements journal maintained in a manner to identify amounts disbursed either individually or totals referenced to abstracts or payrolls?	☐	☐
Are pre-numbered checks used for all disbursements (other than petty cash)?	☐	☐
Are all checks signed by the chief fiscal officer and co-signed if required?	☐	☐
If checks are signed electronically, is the signature stamp or software in the custody and control of the chief fiscal officer?	☐	☐
Are canceled checks or check images returned with bank statements and maintained on file?	☐	☐
Are all unused checks properly controlled (blank check stock)?	☐	☐
Are checks recorded up-to-date? *Last Recorded Check: #* _____ *Date* _____ *Amount* _____	☐	☐
Is the cash disbursements journal totaled and summarized monthly?	☐	☐
Are payments supported by appropriate documentation? Consider comparing a sample of disbursements with supporting documentation.	☐	☐

Cash Reconciliations	YES	NO
Are bank accounts reconciled? *By Whom?* _____ *How Often?* _____ *Who Reviews/Verifies Them?* _____	☐	☐
Is the bank reconciliation performed by a person whose job duties do not include maintaining either the cash receipts or disbursements journals or receiving or disbursing cash?	☐	☐
Is the bank reconciliation performed in a timely manner after the bank statement is received?	☐	☐
Last Bank Reconciliation for Each Bank Account		
Bank Account ☐ ☐		
☐ ☐		
☐ ☐	☐	
☐ ☐		
☐ ☐		
☐ ☐		
Are reconciliations documented and available for review?	☐	☐
Does the reconciled bank balance agree with the cash balance recorded in the accounting records?	☐	☐

Receivables	YES	NO
Are receivable control accounts maintained?	☐	☐
Is there indication that the receivable control accounts are reconciled to the detail subsidiary records?	☐	☐

Investment Records	YES	NO
Is an investment record maintained?	☐	☐
Is the record complete and up-to-date?	☐	☐

Deposit Protection	YES	NO
Has the bank pledged adequate, eligible securities to protect deposits and investments (under the custody of the chief fiscal officer) that exceed FDIC insurance protection?	☐	☐

Indebtedness Records *(This record is maintained by the clerk in certain local governments)*	YES	NO
Is an indebtedness register maintained?	☐	☐
Is the register complete and up-to-date?	☐	☐
Property Records	**YES**	**NO**
Are property records maintained?	☐	☐
Are the records up-to-date?	☐	☐
Are all fixed assets included in the records?	☐	☐
Are physical inventories taken and compared to the records?	☐	☐
Financial Reporting	**YES**	**NO**
Are interim reports (budget/actual; trial balances; etc.) prepared?	☐	☐
Are the reports distributed to the governing board and department heads?	☐	☐
Does total year-end recorded cash agree with that reported in the annual financial report?	☐	☐
Payrolls	**YES**	**NO**
Are payrolls certified/approved by the appropriate official?	☐	☐
Are pay rates in accordance with collective bargaining agreements and other lawful employment contracts, or board resolutions?	☐	☐
Is leave time accounted for?	☐	☐

Appendix B: Response From Town Officials

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April 21, 2026

[redacted]
Division of Local Government and School Accountability
Office of the State Comptroller
State Office Building, Room 409
333 East Washington Street
Syracuse, New York 13202

Reference: Town of Morehouse Response to Draft Report – Transparency of Fiscal Activities S9-25-33

Dear [redacted]

On behalf of the Board, we acknowledge receipt of your findings and appreciate your thorough review. Please find below the Town of Morehouse's response to each recommendation outlined in the report:

Town Board Responses:

Recommendation #1

That the Board conduct an annual audit of the Supervisor's records and reports, pursuant to Town Law.

The Board has carefully considered this recommendation and acted accordingly. The most recent audit was conducted on January 6, 2026, and the Board is committed to continuing annual audits as required.

Recommendation #2

Consult with legal counsel regarding the recovery or provision of payments not aligned with Board-approved salaries or pay rates.

This recommendation has been reviewed, and appropriate corrective measures have been implemented.

Recommendation #3

Participate in pertinent training sessions to further understand Board duties or consult with counsel when necessary.

The Board has evaluated this recommendation and taken steps to ensure compliance.

Town Supervisor Responses:

Recommendation #4

Review bank reconciliations completed by accountants.

I have considered this recommendation and initiated corrective action. Bank reconciliations are performed by Town Bookkeepers at the Hamilton County Treasurer's Office, with all records maintained electronically and no printed reports currently generated. After discussing this with the Deputy Treasurer, we are in the process of establishing a suitable review method.

Recommendation #5

Conduct periodic payroll reviews to verify that employees are compensated according to Board-approved salaries and hourly rates.

I have addressed this recommendation and instituted periodic reviews, carried out jointly with the Deputy Supervisor, to ensure accurate payment of salaries and wages.

Recommendation #6

Ensure that the Supervisor prepares and files Annual Financial Reports (AFRs) with the Office of the State Comptroller within 60 days after the fiscal year end, as required by General Municipal Law.

I have taken the necessary steps to comply with this requirement.

Recommendation #7

Make financial information accessible to the public whenever practicable.

Actions have been taken to fulfill this recommendation and enhance transparency.

Recommendation #8

Timely preparation and filing of AFRs with the Office of the State Comptroller within 60 days after the fiscal year end, as required by General Municipal Law.

Compliance has been achieved regarding this recommendation as well.

Thank you for your time and attention in this matter.

Respectfully submitted,

Anthony Fernandez

Supervisor, Town of Morehouse

Appendix C: Audit Methodology and Standards

We obtained an understanding of internal controls that we deemed significant within the context of the audit objective and assessed those controls. Information related to the scope of our work on internal controls, as well as the work performed in our audit procedures to achieve the audit objective and obtain valid audit evidence, included the following:

- We reviewed Board meeting minutes and interviewed the Supervisor, Clerk, an accountant, and one of the four other Board members to gain an understanding of the Town's operations, the Supervisor's financial recordkeeping and reporting and the Board's oversight regarding annual audits, filing of the AFR and review of financial reports.
- We performed an annual audit of the Supervisor's records selecting certain categories for the fiscal year ended December 31, 2024, using OSC guidance available to Board members. We judgmentally selected the categories more significant to our audit objective for review, including cash receipts, cash disbursements, bank reconciliations, interim financial reports, and payroll for the general and highway funds. We excluded records for receivables, investments, deposit protections, indebtedness, and property from our testing as they were not significant to our audit objective. Using the CFO checklist,[9] we made observations and reviewed:
  - The bank deposit tickets and source documentation on file for all five December 2024 cash receipts the Supervisor deposited into the Town's bank accounts totaling $14,406 to determine whether the deposits were made in a timely manner, as required by Town Law, and properly recorded in the accounting records. We judgmentally selected all the Supervisor's cash receipts for December 2024 because it was the last month of the 12-month fiscal year 2024.
  - All 31 cash disbursements for December 2024 totaling $28,176 to determine whether they were Board-approved and adequately supported and for proper Town purposes. Board audited claim packets were viewed to determine the payee, amount and purpose. We judgmentally selected December 2024 because it was the last month of the 12-month fiscal year 2024.
  - All the Supervisor's bank statements for the fiscal year 2024 to determine whether non-payroll electronic payments were made by the Town. No non-payroll electronic payments were observed.
  - The December 2024 bank reconciliation for all bank accounts to determine whether the reconciled bank balances agreed with cash balances recorded in the accounting records. We judgmentally selected December 2024 because it was the last month of the 12-month fiscal year 2024.
  - The fiscal year 2024 payroll records for all 12 salaried employees, and the last pay date of fiscal year 2024 – December 21 for all five hourly employees and compared the amount paid to Town employees with Board-approved salary schedules to determine whether the Town's payroll, paid by the Supervisor, was in accordance with the Board-approved pay rates.

9 See Appendix A for Additional Resources – General Recordkeeping and CFO Checklist

- We traced all checks payable to the Supervisor in the Supervisor's check registers and the bank canceled check images to the source documentation in the Board claim voucher packets to determine whether the checks were for the same payee and amount and were for proper Town purposes. The Supervisor was judgmentally selected because of his role in the Town's financial operations.

- We determined whether the Town had experienced any significant fiscal concerns in 2024 by reviewing the Supervisor's December 2024 bank accounts' ending cash balances for unrestricted funds with financial activity pertaining to the general and highway funds and compared them to the 2025 fiscal year's budgeted appropriations for the general and highway funds to reflect the ability of the Town to fund its adopted 2025 general and highway fund budgeted appropriations.

We conducted this performance audit in accordance with generally accepted government auditing standards (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 objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

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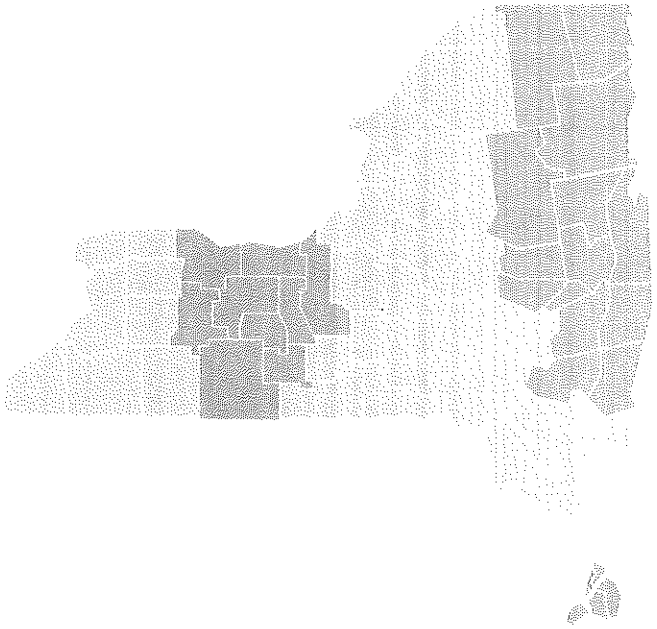

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