

## Agenda

### Administrative Services Committee

**TUESDAY – February 16, 2021, 5:00 p.m., Virtual Meeting via Zoom**

Gerace Office Building, Mayville, NY

- A. Call to Order
- B. Approval of Minutes (1/19/21)
- C. Privilege of the Floor
  1. Proposed Resolution – Amend 2020 Budget for Year End Reconciliations – County Executive
  2. Proposed Resolution - Amend 2020 Budget for Year End Reconciliations – Law Department
  3. Proposed Resolution - Amend 2020 Budget for Year End Reconciliations – Information Technology Services
  4. Proposed Resolution - Amend 2020 Budget for Year End Reconciliations – Human Resources
  5. Proposed Resolution - Amend 2020 Budget for Year End Reconciliations – Board of Elections
  6. Proposed Resolution - Amend 2020 Budget for Year End Reconciliations – County Clerk
  7. Proposed Resolution - Amend 2020 Budget for Year End Reconciliations – Health Insurance Fund (M Fund)
  8. Proposed Resolution - Amend 2020 Budget for Year End Reconciliations – Debt Service
  9. Proposed Resolution - Amend 2020 Budget for Year End Reconciliations – Finance
  10. Proposed Resolution - Amend 2020 Budget for Year End Reconciliations – Community College Tuition
  11. Proposed Resolution - Application for Credit of Real Property Taxes for 2021 (Nobles)
  12. Proposed Resolution - Application for Credit of Real Property Taxes for 2021 (City of Dunkirk)

13. Proposed Resolution – Approve Corrective Action Plan (CAP) for Submission to Office of the State Comptroller (OSC)

14. Other

**CHAUTAUQUA COUNTY  
RESOLUTION NO. \_\_\_\_\_**

<b>PMW 2/2/21 KMD 02/09/21 PMW 2/9/21</b>
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**TITLE:** Amend 2020 Budget for Year End Reconciliations – County Executive

**BY:** Administrative Services and Audit & Control Committees:

**AT THE REQUEST OF:** County Executive Paul M. Wendel, Jr.:

WHEREAS, some County Executive department expenses have exceeded initial budgetary estimates, as well as some appropriations have a surplus; and

WHEREAS, the County Executive department has received revenues in excess of budget; now therefore be it

RESOLVED, That the Director of Finance is hereby authorized and directed to make the following changes to the 2020 Adopted Budget:

INCREASE APPROPRIATION ACCOUNT:

A.1230.----.8	Employee Benefits - County Executive	\$24,147
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DECREASE APPROPRIATION ACCOUNTS:

A.1230.----.1	Personal Services - County Executive	\$7,861
A.1230.----.4	Contractual - County Executive	<u>\$11,947</u>
	Total	\$19,808

INCREASE REVENUE ACCOUNT:

A.1230.----.R496.0000	Federal Aid-FEMA Disaster Reimbursmnt	\$4,339
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**APPROVED**

**VETOES (VETO MESSAGE ATTACHED)**

\_\_\_\_\_  
County Executive

\_\_\_\_\_  
Date

**CHAUTAUQUA COUNTY  
RESOLUTION NO. \_\_\_\_\_**

<b>SMA 02/01/21 KMD 02/03/21 KLC 02/03/21 PMW 2/3/21</b>
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**TITLE:** Amend 2020 Budget for Year End Reconciliations – Law Department

**BY:** Administrative Services and Audit & Control Committees:

**AT THE REQUEST OF:** County Executive Paul M. Wendel, Jr.:

WHEREAS, some Law Department expenses have exceeded initial budgetary estimates, as well as some appropriations have a surplus; therefore be it

RESOLVED, That the Director of Finance is hereby authorized and directed to make the following changes to the 2020 budget:

INCREASE APPROPRIATION ACCOUNT:

A.1420.----.8	Employee Benefits – County Attorney	\$9,127
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DECREASE APPROPRIATION ACCOUNTS:

A.1420.----.1	Personal Services – County Attorney	\$7,652
A.1420.----.4	Contractual – County Attorney	<u>\$1,475</u>
	Total	\$9,127

**APPROVED**

**VETOES (VETO MESSAGE ATTACHED)**

\_\_\_\_\_  
County Executive

\_\_\_\_\_  
Date

**CHAUTAUQUA COUNTY  
RESOLUTION NO. \_\_\_\_\_**

<b>JD 01/29/21 KMD 02/09/21 PMW 2/9/21</b>
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**TITLE:** Amend 2020 Budget for Year End Reconciliations – Information Technology Services

**BY:** Administrative Services and Audit & Control Committees:

**AT THE REQUEST OF:** County Executive Paul M. Wendel, Jr.:

WHEREAS, some Information Technology Services department expenses have exceeded initial budgetary estimates, as well as some appropriations have a surplus; now therefore be it

RESOLVED, That the Director of Finance is hereby authorized and directed to make the following changes to the 2020 Adopted Budget:

INCREASE APPROPRIATION ACCOUNTS:

A.1610.----.1	Personal Services - OFFICE SERVICES	\$4,562
A.1610.----.4	Contractual - OFFICE SERVICES	\$10,692
A.1650.----.4	Contractual - COMMUNICATIONS SYSTEM	\$3,772
A.1680.----.1	Personal Services - INFORMATION TECHNOLOGY	\$23,706
A.1680.----.8	Employee Benefits - INFORMATION TECHNOLOGY	<u>\$15,350</u>
	Total	\$58,082

DECREASE APPROPRIATION ACCOUNTS:

A.1610.----.8	Employee Benefits - OFFICE SERVICES	\$5,146
A.1650.----.1	Personal Services - COMMUNICATIONS SYSTEM	\$2,252
A.1650.----.8	Employee Benefits - COMMUNICATIONS SYSTEM	\$4,022
A.1680.----.4	Contractual - INFORMATION TECHNOLOGY	<u>\$46,662</u>
	Total	\$58,082

**APPROVED**

**VETOES (VETO MESSAGE ATTACHED)**

\_\_\_\_\_  
County Executive

\_\_\_\_\_  
Date

**CHAUTAUQUA COUNTY  
RESOLUTION NO. \_\_\_\_\_**

<b>JR 2/2/21 KMD 02/03/21 ABC 02/03/21 SMA 02/03/21 KLC 2/3/21 PMW 2/4/21</b>
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**TITLE:** Amend 2020 Budget for Year End Reconciliations – Human Resources

**BY:** Administrative Services and Audit & Control Committees:

**AT THE REQUEST OF:** County Executive Paul M. Wendel, Jr.:

WHEREAS, some Human Resources department expenses have exceeded initial budgetary estimates, as well as some appropriations have a surplus; and

WHEREAS, county sales tax receipts are in excess of budget; now therefore be it

RESOLVED, That the Director of Finance is hereby authorized and directed to make the following changes to the 2020 Adopted Budget:

INCREASE APPROPRIATION ACCOUNTS:

A.1430.----.1	Personal Services - Human Resources	\$13,021
A.1430.----.8	Employee Benefits - Human Resources	\$28,420
A.1430.COEM.1	Personal Services - Human Resources, Countywide Employee Exps	<u>\$1,548</u>
	Total	\$42,989

DECREASE APPROPRIATION ACCOUNTS:

A.1430.----.4	Contractual - Human Resources	\$14,484
A.1430.BENE.1	Personal Services - Human Resources, Health Insurance Benefits	\$852
A.1430.BENE.4	Contractual - Human Resources, Health Insurance Benefits	\$3,330
A.1430.BENE.8	Employee Benefits - Human Resources, Health Insurance Benefits	\$19,967
A.1430.COEM.8	Employee Benefits - Human Resources, Countywide Employee Exps	<u>\$106</u>
	Total	\$38,739

INCREASE REVENUE ACCOUNT:

A.1310.9999.R111.0000	Non Property Tax Items-Sales Tax	\$4,250
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**APPROVED**

**VETOES (VETO MESSAGE ATTACHED)**

\_\_\_\_\_  
County Executive

\_\_\_\_\_  
Date



**CHAUTAUQUA COUNTY  
RESOLUTION NO. \_\_\_\_\_**

<b>LB 2/2/21 KMD 02/09/21 TMT 02/02/21 PMW 2/9/21</b>
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**TITLE:** Amend 2020 Budget for Year End Reconciliations – County Clerk

**BY:** Administrative Services and Audit & Control Committees:

**AT THE REQUEST OF:** County Executive Paul M. Wendel, Jr.:

WHEREAS, some County Clerk department expenses have exceeded initial budgetary estimates, as well as some appropriations have a surplus; and

WHEREAS, county sales tax receipts are in excess of budget; now therefore be it

RESOLVED, That the Director of Finance is hereby authorized and directed to make the following changes to the 2020 Adopted Budget:

**INCREASE APPROPRIATION ACCOUNTS:**

A.1410.----.1	Personal Services - County Clerk	\$1,906
A.1410.----.8	Employee Benefits - County Clerk	\$19,924
	Personal Services - County Clerk, Motor	
A.1410.1411.1	Vehicles	\$5,859
A.1410.1411.4	Contractual - County Clerk, Motor Vehicles	\$1,647
A.1460.----.4	Contractual - Records Management	\$44
A.6610.----.1	Personal Services - Weights & Measures	\$4,516
A.6610.----.8	Employee Benefits - Weights & Measures	<u>\$5,440</u>
	Total	\$39,336

**DECREASE APPROPRIATION ACCOUNTS:**

A.1410.----.4	Contractual - County Clerk	\$2,156
	Employee Benefits - County Clerk, Motor	
A.1410.1411.8	Vehicles	\$5,154
A.1460.----.1	Personal Services - Records Management	\$3,154
A.1460.----.8	Employee Benefits - Records Management	\$5,554
A.6610.----.4	Contractual - Weights & Measures	\$6,982
A.7510.----.4	Contractual - Historian	\$724
A.7510.----.8	Employee Benefits - Historian	<u>\$623</u>
	Total	\$24,347

**INCREASE REVENUE ACCOUNT:**

A.1310.9999.R111.0000	Non Property Tax Items-Sales Tax	\$14,989
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**APPROVED**

**VETOES (VETO MESSAGE ATTACHED)**

\_\_\_\_\_  
County Executive

\_\_\_\_\_  
Date



**CHAUTAUQUA COUNTY  
RESOLUTION NO. \_\_\_\_\_**

<b>KLC 02/01/21 KMW 02.01.21 SMA 02/01/21 KMD 02/03/21 PMW 2/4/21</b>
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**TITLE:** Amend 2020 Budget for Year End Reconciliations – Health Insurance Fund (M Fund)

**BY:** Administrative Services and Audit & Control Committees:

**AT THE REQUEST OF:** County Executive Paul M. Wendel, Jr.:

WHEREAS, some department expenses in the Health Insurance Fund have exceeded initial budgetary estimates, as well as some appropriations have a surplus; and

WHEREAS, the Health Insurance Fund has received revenues in excess of budget; now therefore be it

RESOLVED, That the Director of Finance is hereby authorized and directed to make the following changes to the 2020 Adopted Budget:

INCREASE APPROPRIATION ACCOUNTS:

M.1930.----.4	Contractual - Judgements & Claims	\$174,039
M.9089.8000.4	Contractual - Undistributed Benefits, Benefit Surcharge	<u>61,049</u>
	Total	\$235,088

INCREASE REVENUE ACCOUNTS:

M.9060.9999.R270.9HRA	Departmental Income-Employer HRA Contribution	\$174,039
M.9089.8000.R270.9004	Departmental Income-Retiree Contributions	<u>61,049</u>
	Total	\$235,088

**APPROVED**

**VETOES (VETO MESSAGE ATTACHED)**

\_\_\_\_\_  
County Executive

\_\_\_\_\_  
Date

**CHAUTAUQUA COUNTY  
RESOLUTION NO. \_\_\_\_\_**

<b>KLC 02/01/21 KMW 02.01.21 SMA 02/01/21 KMD 02/03/21 PMW 2/4/21</b>
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**TITLE:** Amend 2020 Budget for Year End Reconciliations – Debt Service

**BY:** Administrative Services and Audit & Control Committees:

**AT THE REQUEST OF:** County Executive Paul M. Wendel, Jr.:

WHEREAS, the accounting treatment of the principal and interest payments on bonds issued for the Third Dormitory Building at the Jamestown Community College (JCC) and the corresponding reimbursement from JCC were not properly reflected in the 2020 Budget; and

WHEREAS, prior year proceeds from the sale of helicopters were designated to offset the remaining annual debt services payments on the helicopters; and

WHEREAS, the 2020 Budget incorrectly included revenue from the proceeds from the sale of helicopters but the budget should have reflected the use of the designated fund balance; now therefore be it

RESOLVED: That the A Fund Balance be appropriated as follows:

INCREASE THE USE OF FUND BALANCE:

A.-----917.0000 Unassigned Fund Balance – Unassigned Fund Balance \$292,300

; and be it further

RESOLVED, That the Director of Finance is hereby authorized and directed to make the following changes to the 2020 Adopted Budget:

INCREASE APPROPRIATION ACCOUNT:

A.9730.-----6 Principal - Debt Service \$372,774

DECREASE APPROPRIATION ACCOUNT:

A.9730.-----7 Interest - Debt Service \$ 23,574

INCREASE REVENUE ACCOUNT:

A.9730.-----R128.9JCC Departmental Income-JCC Dorm Funding \$349,200

DECREASE REVENUE ACCOUNT:

A.9730.-----R266.5000 Sale of Property/Compensa-Sale of Equipment \$292,300

**APPROVED**

**VETOES (VETO MESSAGE ATTACHED)**

\_\_\_\_\_  
**County Executive**

\_\_\_\_\_  
**Date**

**CHAUTAUQUA COUNTY  
RESOLUTION NO. \_\_\_\_\_**

**KLC 02/01/21  
KMW 02.01.21  
SMA 02/01/21  
KMD 02/02/21  
PMW 2/2/21  
PMW 2/9/21**

**TITLE:** Amend 2020 Budget for Year End Reconciliations – Finance

**BY:** Administrative Services and Audit & Control Committees:

**AT THE REQUEST OF:** County Executive Paul M. Wendel, Jr.:

WHEREAS, some Finance department expenses have exceeded initial budgetary estimates, as well as some appropriations have a surplus; and

WHEREAS, the Finance department has received revenues in excess of budget; now therefore be it

RESOLVED, That the Director of Finance is hereby authorized and directed to make the following changes to the 2020 Adopted Budget:

INCREASE APPROPRIATION ACCOUNTS:

A.1310.----.1	Personal Services - Department of Finance	\$12,334
A.1310.----.8	Employee Benefits - Department of Finance	25,750
A.1330.----.4	Contractual - Real Property Tax	25,401
A.1362.----.4	Contractual - Tax Advertising & Expense	12,147
A.1710.----.4	Contractual - Insurance Administration	152
A.1710.----.8	Employee Benefits - Insurance Administration	<u>11,025</u>
	Total	\$86,809

DECREASE APPROPRIATION ACCOUNTS:

A.1330.----.1	Personal Services - Real Property Tax	\$ 7,633
A.1355.----.4	Contractual - Tax Assessment	8,703
A.1989.----.1	Personal Services - Tax Roll Maint & Process	2,885
A.1989.----.4	Contractual - Tax Roll Maint & Process	24,297
A.1989.----.8	Employee Benefits - Tax Roll Maint & Process	<u>3,618</u>
	Total	\$47,136

INCREASE REVENUE ACCOUNTS:

A.1330.----.R123.0001	Departmental Income-Fees: Treas-RP Part Pymnt	\$ 884
A.1330.----.R123.00RP	Departmental Income-Fees: Treas-Real Property	15,315
A.1330.----.R123.CCTC	Departmental Income-Fees: Credit Card Transactions	4,100
A.1330.----.R277.0000	Miscellaneous-Other Unclassified Rev	4,352
A.1362.----.R123.0002	Departmental Income-Fees: Treas-Admin Tax Chg	12,500
A.1310.----.R261.0000	Fines & Forfeitures-Fines & Forfeited Bail	<u>2,522</u>
	Total	\$39,673

**APPROVED**

**VETOES (VETO MESSAGE ATTACHED)**

\_\_\_\_\_  
County Executive

\_\_\_\_\_  
Date

**CHAUTAUQUA COUNTY  
RESOLUTION NO. \_\_\_\_\_**

<b>KMD 02/09/21</b>
<b>KMW 02.09.21</b>
<b>SMA 02/09/21</b>
<b>KLC 2/10/21</b>
<b>PMW 2/10/21</b>

**TITLE:** Amend 2020 Budget for Year End Reconciliations – Community College Tuition

**BY:** Administrative Services and Audit & Control Committees:

**AT THE REQUEST OF:** County Executive Paul M. Wendel, Jr.:

WHEREAS, community college tuition expenses exceeded initial budgetary estimates, partially due to the County’s commitment to contribute a minimum sponsorship of \$4,182,234 to Jamestown Community College; and

WHEREAS, County sales tax revenues are in excess of budget; now therefore be it

RESOLVED, That the Director of Finance is hereby authorized and directed to make the following changes to the 2020 Adopted Budget:

INCREASE APPROPRIATION ACCOUNT:

A.2490.----.4	Contractual—Community College Tuition	\$100,792
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INCREASE REVENUE ACCOUNT:

A.1310.9999.R111.0000	Non Property Tax Items—Sales Tax	\$100,792
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**APPROVED**

**VETOES (VETO MESSAGE ATTACHED)**

\_\_\_\_\_  
County Executive

\_\_\_\_\_  
Date

SMA 02/02/21  
KLC 02/03/21  
PMW 2/3/21

**CHAUTAUQUA COUNTY**  
**RESOLUTION NO. \_\_\_\_\_**

**TITLE:** Application for Credit of Real Property Taxes for 2021

**BY:** Administrative Services and Audit & Control Committees:

**AT THE REQUEST OF:** Request of County Executive Paul M. Wendel Jr.:

WHEREAS, the Director of Real Property Tax Services has received form RP-554 "Application for Corrected Tax Roll" from Nelson Nobles (PID 337.00-1-63.1) for correction of a tax liability on the parcel in the amount of \$3,096.82 and;

WHEREAS, the Director of Real Property Tax Services has determined that a County/Town Tax was levied on the parcel for the 2021 fiscal year in the amount of \$3,326.18 and;

WHEREAS, the Director of Real Property Tax Services has determined that the local assessor made an error in the tax roll when the subject parcel was split from its' original parcel, and the Taxable Assessed Value was overstated on the subject parcel, and;

WHEREAS, in accordance with RES 4-17 the amount of the correction exceeds \$2,500, be it further

RESOLVED, That the Director of Real Property Tax Services is hereby authorized to correct the 2021 Tax Roll.

\_\_\_\_\_  
**APPROVED**

\_\_\_\_\_  
**VETOES (VETO MESSAGE ATTACHED)**

\_\_\_\_\_  
**County Executive**

\_\_\_\_\_  
**Date**

SMA 02/02/22  
KLC 02/03/21  
PMW 2/3/21

**CHAUTAUQUA COUNTY**  
**RESOLUTION NO. \_\_\_\_\_**

**TITLE:** Application for Credit of Real Property Taxes for 2021

**BY:** Administrative Services and Audit & Control Committees:

**AT THE REQUEST OF:** Request of County Executive Paul M. Wendel Jr.:

WHEREAS, the Director of Real Property Tax Services has received form RP-554 "Application for Corrected Tax Roll" from the City of Dunkirk Industrial Development Agency (IDA) (PID 79.11-1-10) for correction of a tax liability on the parcel in the amount of \$29,979.63, and;

WHEREAS, the Director of Real Property Tax Services has determined that a County Tax was levied on the parcel for the 2021 fiscal year in the amount of \$29,979.63, and;

WHEREAS, the Director of Real Property Tax Services has determined that the parcel was subject to a PILOT Agreement with the City of Dunkirk IDA exempt from County Tax and;

WHEREAS, the local assessor made an error in the tax roll by removing the exemption code on the parcel, and;

WHEREAS, in accordance with RES 4-17 the amount of the correction exceeds \$2,500, be it further

RESOLVED, That the Director of Real Property Tax Services is hereby authorized to correct the 2021 Tax Roll.

\_\_\_\_\_  
**APPROVED**

\_\_\_\_\_  
**VETOES (VETO MESSAGE ATTACHED)**

\_\_\_\_\_  
**County Executive**

\_\_\_\_\_  
**Date**

CHAUTAUQUA COUNTY  
RESOLUTION NO. \_\_\_\_\_

**TITLE:** Approve Corrective Action Plan (CAP) for Submission to Office of the State Comptroller (OSC)

**BY:** Administrative Services Committee:

**AT THE REQUEST OF:** Legislators Chagnon, Scudder, Muldowny, Starks, Davis and Vanstrom:

WHEREAS, the Office of the State Comptroller (OSC) periodically audits all municipalities in New York State; and

WHEREAS, OSC recently completed a January 1, 2017 – September 30, 2018 audit and issued audit recommendations for the County; and

WHEREAS, the County at its option may provide OSC a Corrective Action Plan (CAP) detailing the County's implementation of plans of action in response to OSC's audit recommendations; therefore be it

RESOLVED, That the County Legislature hereby approves the CAP on file with the Clerk of the County Legislature in response to OSC's January 1, 2017 – September 30, 2018 audit recommendations; and be it further

RESOLVED, That the Chairman of the County Legislature is requested to submit the CAP to OSC on behalf of the County.

\_\_\_\_\_  
**APPROVED**  
**VETOES (VETO MESSAGE ATTACHED)**

\_\_\_\_\_  
**County Executive**

\_\_\_\_\_  
**Date**



**CHAUTAUQUA COUNTY  
OFFICE OF THE COUNTY EXECUTIVE**

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Gerace Office Building – 3 N. Erie St. – Mayville, NY 14757-1007  
(716) 753-4211 – FAX (716) 753-4756 – [wendelp@co.chautauqua.ny.us](mailto:wendelp@co.chautauqua.ny.us)  
[www.co.chautauqua.ny.us](http://www.co.chautauqua.ny.us)

**PAUL M. WENDEL, JR.**  
County Executive

October 8, 2020

via e-mail to: [muni-binghamton@osc.ny.gov](mailto:muni-binghamton@osc.ny.gov)  
Julie Landcastle, Chief Examiner  
Statewide Audit Unit  
New York State Office of the State Comptroller  
Binghamton State Office Building  
44 Hawley Street, Room 1702  
Binghamton, NY 13901

Re: Ethics Oversight Audit of Chautauqua County  
Audit Time Period January 1, 2017-September 30, 2018  
Audit Conducted May-June 2019, Exit Conference September 15, 2020

Dear Ms. Landcastle:

Enclosed is Chautauqua County's response to the referenced Ethics Oversight Audit.

We would like to thank the auditors who conducted the on-site audit of the County. They were courteous, respectful, and highly complimentary of our ethics program.

We would also like to thank the members of our Ethics Board. Finding individuals with the requisite integrity, professionalism, commitment and interest to serve on an Ethics Board is a challenging task, and we consider ourselves fortunate to have found such individuals.

Sincerely yours,

A handwritten signature in blue ink, appearing to read "Paul M. Wendel, Jr.", is written over a blue circular stamp or seal.

Paul M. Wendel, Jr.  
Chautauqua County Executive

Enclosure



Ethics Oversight Audit of Chautauqua County  
Audit Time Period January 1, 2017-September 30, 2018

Key Finding 1: Pertaining to Posting of New York State General Municipal Law (GML)

General Municipal Law §807 states:

The chief executive officer of each municipality shall cause a copy of sections eight hundred through eight hundred nine of this article to be kept posted in each public building under the jurisdiction of his or her municipality in a place conspicuous to its officers and employees.

Our interpretation of the law differs from that of the auditors of the Officer of the State Comptroller. Noting that the law does not require paper postings on bulletin boards, we believe that we effectively satisfied the requirements of the law, and disagree with the audit finding.

County policies and procedures, including ethics forms and requirements, are posted in one, central location, where they are conspicuous to County employees. For employees who work in the field and do not have a County-issued computer, such policies and procedures take the form of paper postings in the buildings in which such employees report for work. In buildings in which employees have computers, including the three buildings which were audited, such policies and procedures are posted on the County intranet site. Benefits of electronic over paper posting include: (i) they cannot be removed by unauthorized personnel; (ii) they are readily updated, as needed (our posting was updated after there was a change to the law in 2018); (iii) they can be electronically searched for terms of particular interest; (iv) they can be inconspicuously reviewed, which is advantageous to potential whistleblowers; (v) they can be saved, printed, and reviewed at leisure; and (vi) they automatically travel with those who use computers in the field.

At all times during and since the audit period, the required GML provisions were electronically posted in the audited buildings, and the following e-mails were issued to County employees during the audit period:

**From:** County Info <[CountyInfo@co.chautauqua.ny.us](mailto:CountyInfo@co.chautauqua.ny.us)>  
**Sent:** Friday, February 17, 2017 10:07 AM  
**To:** All County Email Recipients <[AllCountyEmailRecipients@co.chautauqua.ny.us](mailto:AllCountyEmailRecipients@co.chautauqua.ny.us)>; All CCSO Email Recipients <[ALL@sheriff.us](mailto:ALL@sheriff.us)>  
**Subject:** Reminder-- NY Municipal Law Article 18 Sections 800-809 Posting

County Employees:

Per Article 18, Section 807 of the New York General Municipal Law, the County is required to have a copy of Sections 800 through 809 of Article 18 posted in each public building in a place conspicuous to its officers and employees. This article deals with conflicts of interest of municipal officers and employees.

In an effort to meet the above requirement, this is a reminder about the article and that it can be found on the [County Executive's page](#) of the county intranet site and on the [Chautauqua County Ethics Board's page](#) of the county website under "Quick Links." No changes have been made to this article since the last update notification was sent out in June 2016, but the Chautauqua County Code of Ethics was recently updated to reference some of these sections of the General Municipal Law. Please take a moment to review Article 18, Sections 800-809 at one of the links provided above.

In departments where some or all employees do not have access to the internet, the department head is responsible for printing and posting the document on a bulletin board in his or her department.

For more information please contact the County Executive's Office at 753-4211.

Thank you,

Vince Horigan  
Chautauqua County Executive

**From:** County Info <[CountyInfo@co.chautauqua.ny.us](mailto:CountyInfo@co.chautauqua.ny.us)>  
**Sent:** Tuesday, February 20, 2018 2:52 PM  
**To:** All CCSO Email Recipients <[ALL@sheriff.us](mailto:ALL@sheriff.us)>; All County Email Recipients <[AllCountyEmailRecipients@co.chautauqua.ny.us](mailto:AllCountyEmailRecipients@co.chautauqua.ny.us)>  
**Subject:** Reminder-- Article 18, Section 800-809 of NY General Municipal Law

County Employees:

Per Article 18, Section 807 of the New York General Municipal Law, the County is required to have a copy of Sections 800 through 809 of Article 18 posted in each public building in a place conspicuous to its officers and employees. This article deals with conflicts of interest of municipal officers and employees.

In an effort to meet the above requirement, this is a reminder about the article and that it can be found on the [County Executive's page](#) of the county intranet site and on the [Chautauqua County Ethics Board's page](#) of the county website under "Quick Links." No changes have been made to this article since the last update notification was sent out in February 2017. Please take a moment to review Article 18, Sections 800-809 at one of the links provided above.

In departments where some or all employees do not have access to the internet, the department head is responsible for printing and posting the document on a bulletin board in his or her department.

For more information please contact the County Executive's Office at 753-4211.

Thank you,

George M. Borrello  
Chautauqua County Executive

In addition, the County's ethics training included a link to the GML provisions. Also posted on the County's intranet site is the Office of the New York State Comptroller's April 2010 guidance document titled "Conflicts of Interest of Municipal Officers and Employees," which explains the legal requirements.

We note that when checking for the postings the state’s auditor opined that the state posting requirement is an archaic requirement that the state legislature should change. As indicated in the audit report the paper bulletin board posting system failed in that such a posting, which had been in place and may have been in place during the audit timeframe, had been removed at some point prior to the date of the audit. When auditors suggested purchase of the Comptroller’s office’s poster containing the GML provisions, we found that the poster was out-of-date and did not accurately reflect current law.

If the Comptroller’s office interprets the law as mandating paper postings on bulletin boards, and that electronic postings are not sufficient under the law, we encourage the office to recommend to State Legislators that this General Municipal Law requirement be updated.

Key Finding 2: Some Financial Disclosure Statements Were Not Received by April 30th

The County is proud of its 100% compliance rate for the filing of disclosure statements. We acknowledge that during the audit term, some annual statements were not filed by the County’s self-selected deadline of April 30<sup>th</sup> of the year in which they were due; however the County’s selection of April 30 or any other particular date is a not a state requirement. The Ethics Board, which is charged with enforcing the Code, affords additional time to file, and engages in enforcement actions, as it deems appropriate, taking into consideration postmark dates, medical concerns, the timing of the filer’s County-related activities, and other extenuating circumstances.

Of significance is the fact that County officers and employees are required to file amendments to their statements within thirty days of a material change to the information on their statement, regardless of when their annual statements are due.

The County’s goal remains receipt of all forms by April 30<sup>th</sup> of each year, but much more important is achieving the 100% compliance rate whether or not it is attained right on April 30<sup>th</sup>.

Key Finding 3: The Ethics Board did not Compare Disclosed Business Interests to a County Vendor List.

As indicated in the report, the Ethics Board reviews disclosure statements for both content and completion. The County Ethics Board’s careful review of the statements frequently results in them being returned to employees for completion, correction or clarification. The Ethics Board makes inquiries of County Law Department and County Executive staff when they have questions about whether an entity on a financial disclosure statement might conduct business with the County, or about other matters.

County Finance staff, during the time period of the audit through the present, provide notification to the Ethics Board’s assistant in the County Executive’s office when a County employee is added as a vendor in the County’s computer system, for purposes of conflict checking. Additionally, the County Executive staff member who receives Statements of

Financial Disclosure as the Ethics Board assistant, also processes County contracts, and has identified a number of actual or potential conflicts of interest through that dual role.

We agree that “[a]lthough not required to do so, neither the assistant nor the Ethics Board compared disclosed business interests with vendor payments or compiled a list of filers’ outside business interests for the purchasing department to identify potential interests in contracts that may be prohibited by GML.” These suggestions for supplemental means by which to identify conflicts are appreciated.

Additional Items Cited in the Report
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Page 5 of the audit report: The Ethics Board did not receive Ethics Training.

We disagree with the State’s conclusion. With respect to both the County’s Code of Ethics and New York State General Municipal Law, Board members receive frequent ongoing education and guidance from an Assistant County Attorney, who attends every meeting, in connection with the following Ethics Board activities:

- 1) Annual review, modification, and approval of the ethics training issued by the Ethics Board for County officers and employees;
- 2) Annual review of the Code of Ethics for purposes of recommending changes to the Code, which during the audit period included Board recommendations to expand the definition of the term “Related person,” and to add several new titles to the list of those required to file a Statement of Financial Disclosure;
- 3) Annual review and modification, as needed, of the format for the financial disclosure statement. The format of the statement was amended for filing year 2017 to specifically reference General Municipal Law section 803 and to mirror the requirements thereof;
- 4) Ongoing, detailed review of various provisions of the Code for purposes of responding to questions presented to the Ethics Board. Eleven questions were addressed during the audit period: two pertaining to the signing of a County contract on behalf of a third party; one pertaining to disclosure of real property, one pertaining to disclosure of income; one pertaining to disclosure of an investment account; one pertaining to completion of the statement of financial disclosure; one pertaining to dual-“employment” conflicts; one pertaining to multiple filings; two pertaining to gifts; and one pertaining post-employment conflicts; and
- 5) Ongoing, detailed review of various provisions of the Code for purposes of addressing complaints made to the Ethics Board. There was one formal complaint received during the audit term pertaining to post-County employment.

In addition to guidance rendered in connection with the above, the Assistant County Attorney periodically provides information to the Board acquired from the Comptroller’s office, the Committee on Open Government and other sources pertaining to recent ethics violations, current law, and changes or potential changes to the law.

Comptroller guidance, such as that in the document titled “Conflicts of Interest of Municipal Officers and Employees,” is available to the Ethics Board (this particular document was posted on the County’s intranet during and since the audit). Information from the New York State Comptroller’s document titled “Conflicts of Interest: Municipal Officers and Employees – The Fundamentals of Article 18 of the General Municipal Law” was acquired by the Assistant County Attorney on March 8, 2017 and used to assist Board members, during the audit term, in responding to the questions mentioned in item 4 above.

If the Office of the State Comptroller believes that its existing guidance materials coupled with ongoing pro-active guidance and assistance from an attorney do not provide sufficient training for members of ethics boards, we welcome any supplemental training which the state wishes to provide.

Page 5 of the audit report, also included under the heading “The Ethics Board Did Not Receive Ethics Training,” but pertaining to the acknowledgment of receipt of the Code by new hires. *While not required by the Code of Ethics,* the report notes that 3 out of 40 newly hired employees did not acknowledge receipt of the Code of Ethics when hired. Since such an acknowledgment is not required by State or County law, we question its inclusion in the audit report. As noted in the report, two of the three individuals received the full ethics board training, which includes the link to the Code, shortly after hire. The third individual, though receiving a paycheck via the County, worked at Meals on Wheels, a separate not-for-profit corporation, as part of a federal program to help individuals gain skills to return to work. Given the fact that she did not work for or at the County, it is debatable whether she was subject to the Code of Ethics as a County officer or employee.

Page 6 of the audit report, also included under the heading “The Ethics Board Did Not Receive Ethics Training,” but pertaining to the posting of the County’s Code of Ethics. *Although not required by law,* it is recommended that the County’s Code of Ethics be visibly posted in all County buildings. Since the State Legislature has not deemed such a requirement worthy of inclusion in the law, we wonder at its inclusion in the audit report. Regardless, the Code was posted during and since the audit on the County’s intranet site, where County employees will find it along with other County policies and procedures.

APPENDIX A: COUNTY CODE OF ETHICS INFORMATION
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As noted in the audit report, all provisions required to be in the County’s Code of Ethics are present.

[Letterhead of the Chairman of the County Legislature]

February \_\_\_\_\_, 2021

Sent via e-mail: caps@osc.state.ny.us  
Office of the New York State Comptroller  
Division of Local Government & School Accountability  
PSU – CAP Submission  
110 State Street, 12<sup>th</sup> Floor  
Albany, NY 12236

Re: Unit Name: Chautauqua County  
Audit Report Title: Ethics Oversight  
Audit Report #: S9-19-2

Dear Sir or Madam:

For each recommendation included in the audit report, the following is our corrective action(s) taken or proposed. For recommendations where corrective action has not been taken or proposed, an explanation is provided.

**Audit Recommendation #1:**

Have Ethics Board members complete training on the provisions of law relating to conflicts of interest and ethics.

**Implementation Plan of Action:**

Under the County's current procedures, members of the County's Ethics Board: annually review the County's Code of Ethics and make recommendations for changes as deemed appropriate; annually review and update the County's Code of Ethics training; and receive ongoing training by and guidance from the County Law Department on various provisions of the Code of Ethics, General Municipal Law, and other items of relevance to the Board's work, with use of materials provided by the Office of the State Comptroller. Effective immediately, Ethics Board members will annually confirm completion of the Code of Ethics and GML training that they receive.

**Implementation Date:**

Immediate

**Persons Responsible for Implementation:**

County Executive

**Audit Recommendation #2:**

Develop procedures to provide for a more thorough and meaningful review of the contents of the disclosure statements in an effort to better identify transactions that could pose conflicts of interest.

**Implementation Plan of Action:**

Ethics Board members will continue their careful review of disclosure statements, returning them to filers for completion as needed and asking County Executive and Law Department staff about potential conflicts which they note. County Executive staff who receive and process County contract requests will continue to watch for potential conflicts of interest. These current procedures will be supplemented as described in response to Audit Recommendation #6.

**Implementation Date:**

Immediate

**Persons Responsible for Implementation:**

County Executive and Ethics Board

**Audit Recommendation #3:**

Visibly post the code of ethics in each County building.

**Why Corrective Action Will Not Be Taken:**

The County primarily discontinued the practice of issuing paper copies of County policies and procedures years ago, in favor of providing such items electronically. Paper postings are subject to being removed without notice, are not able to be electronically searched for terms of interest, are not available for consultation at home or from remote work locations, are less accessible to contractors and members of the public, are not able to be viewed discreetly, are more difficult to locate, and are more cumbersome to keep up-to-date. The County Executive will continue to post the Code on the County's intranet and internet sites, and the Ethics Board will continue to annually include in the County's ethics training the locations at which the Code can be found. The County Executive will annually remind department heads that in departments where some or all employees do not have access to the internet, the department head is responsible for posting a paper copy of the Code in a place conspicuous to officers and employees.

**Audit Recommendation #4:**

Have all officers and employees attest in writing to the receipt and review of the code of ethics at least every five years and upon any amendment to the code of ethics.

**Implementation Plan of Action:**

County officers and employees annually attest to compliance with the County's annual ethics training requirements. Every five years, the annual training materials will consist of or encompass the Code of Ethics. When substantive changes to the Code cannot adequately be conveyed in County training materials or via other County communications, the County may request officers and employees provide written attestation to having reviewed the Code and any Code amendments in intervening years.

**Implementation Date:**

The County's annual ethics training material for 2021 was previously prepared and is already in process. The first annual training in which the entire Code will be integrated into training will take place in January 2022.

**Persons Responsible for Implementation:**

County Legislature and County Executive

**Audit Recommendation #5:**

Visibly post GML Sections 800-809 of the conflict of interest statute in each County building.

**Implementation Plan of Action:**

For the reasons stated in the County Executive's written response dated October 8, 2020 to OSC's Draft Ethics Oversight Report of Examination, it is the County's position that the County's current means of posting of the statute is compliant with state law (copy of response attached: some wording on page 3 of the County's response is not visible in the response attached to the OSC's audit report). The County has previously been exceeding state requirements by annually reminding County employees of the postings, and by posting OSC GML guidance alongside the GML statute posting. These practices were supplemented on June 18, 2019, by requiring paper postings of the statute in *all* County buildings, regardless of whether the employees working in the building have County-issued computers. County departments will be instructed to verify that prior paper postings are still in place, and rectify any missing postings.

**Implementation Date:**

Immediate

**Persons Responsible for Implementation:**

County Executive



**Audit Recommendation #6:**

Obtain a list of vendors from the accounts payable department to reference during its review of the disclosure statements to help identify potential conflicts of interest and maintain a list of filers' outside business interests to supply to appropriate purchasing department personnel for their use in identifying potential interests in contracts that would be prohibited by GML.

**Implementation Plan of Action:**

On or before March 1<sup>st</sup> of each year, County Finance Department staff will generate and provide to the County Ethics Board an alphabetical list of County vendors with open contracts or purchase orders. The Ethics Board will, when reviewing financial disclosure statements, consult the vendor list to identify potential conflicts of interest. In addition, the Ethics Board will create an alphabetical list of businesses identified on disclosure forms. The Ethics Board's list will be provided to County Purchasing staff who will, in the course of approving contracts, consult the list to identify potential conflicts of interest.

**Implementation Date:**

Immediate.

**Persons Responsible for Implementation:**

County Executive and Ethics Board

**Audit Recommendation #7:**

Verify that all individuals covered by annual disclosure statement requirements file a timely disclosure statement.

**Implementation Plan of Action:**

The Ethics Board annually verifies whether or not disclosure statements have been timely filed, and follows up in all instances of non-compliance. During and since the time period audited, the Board has imposed or recommended penalties as deemed appropriate. This will continue.

The Legislature and County Attorney have, for as long as can be recalled, interpreted the County's Code of Ethics as authorizing the Ethics Board to accept without penalty statements filed after the target filing date in the Code, as deemed appropriate by the Board. As part of the County's effort to secure and document timely filing by 100% of those required to file, the County Attorney's office has been asked to amend the Code of Ethics to provide that those who are unable to timely file their statement due to approved leave-time, illness, injury, lack of County engagement, or other justifiable circumstances, must submit for Ethics Board approval a written request for an extension of time.

**Implementation Date:**

An amendment to the Law will be proffered no later than April 2021.

**Person Responsible for Implementation:**

Legislature, County Attorney and Ethics Board

**Audit Recommendation #8:**

Carefully review information contained on the disclosure statements to identify interests that could pose a conflict of interest.

**Implementation Plan of Action.**

Please see the County's response to Audit Recommendation #s 2 and 6.

**Implementation Date:**

Please see the County's response to Audit Recommendation #s 2 and 6.

**Person Responsible for Implementation:**

Please see the County's response to Audit Recommendation #s 2 and 6.

Sincerely,

Pierre E. Chagnon, Chairman  
Chautauqua County Legislature