

2017 ANNUAL AUDIT REPORT



THE ANNUAL AUDIT REPORT INCLUDES A SYNOPSIS OF THE PRIOR YEAR'S AUDITS AND REVIEWS, AS WELL AS A PLAN OF SCHEDULED AUDITS DEVELOPED EACH YEAR AND BASED IN PART ON RESULTS FROM THE COMPTROLLER'S COUNTYWIDE RISK ASSESSMENT. THE AUDIT UNIVERSE COMPRISES AUDITABLE PROGRAMS, FUNCTIONS, AND UNITS WITHIN ULSTER COUNTY GOVERNMENT.

Ulster County
Office of the Comptroller
Elliott Auerbach, Comptroller

April 1, 2017



INTRODUCTION

Comptroller's Annual Audit Report

§ C-57 (A) of the Ulster County Charter requires the Office of the Ulster County Comptroller (“Office” or “Comptroller”) to “prepare an annual audit report including a risk assessment of the accounting methods utilized by the County, and [. . .] submit a copy of the report to the County Legislature and the County Executive by April 1 of each year[.]” In furtherance of this responsibility, our Office regularly produces reports and audits that reflect upon the County’s financial status and its managerial performance, with the dual goals of (1) empowering County administrators and lawmakers and (2) informing Ulster taxpayers as to the issues impacting the expenditures of their tax dollars. All of our Office’s reports and audits are made available on our website (www.youreyesonulster.com).

The Audit Role & Plan

According to the Institute of Internal Auditors, the Chief Auditing Officer should use a risk-based approach to prioritize internal audit functions in developing an annual audit plan. Specifically, Standard 2010.A1 states that “[t]he internal audit activity’s plan of engagements must be based on a documented risk assessment[.]”¹ In conformance with these standards and the Ulster County Charter, the Comptroller undertook a countywide Risk Assessment to identify audit priorities, as part of the development of the 2017 Audit Plan.

Audit Resources

The capacity of this Office to assess the degree to which the operations of departments, programs, or functions of County government are economical, efficient, and/or effective is a direct extension of the resources it is allotted.

The Office of the Comptroller incurred a joint reduction in staff and hours as a result of the final 2017 Ulster County Budget. The Comptroller’s internal audit unit consists of two full-time Senior Auditors and the Director of Internal Audit and Control. The Comptroller’s claims audit unit consists of two full-time Auditors. Both Auditors and one Senior Auditor each experienced a 5-hour reduction per pay period. Moreover, the position of Confidential Secretary was defunded in its entirety for 2017.

Cumulatively, this cutback will result in 2,210 less work hours being performed for the Comptroller’s Office in 2017, forcing staff members to increasingly share in and assist with each other’s historically independent workloads. Downsizing the workforce of the Office to this degree will have the added consequence of limiting the scope and flexibility of our Audit Plan for 2017.

¹ See *gen* “International Standards for the Professional Practice of Internal Auditing (Standards),” by the Institute of Internal Auditors (October 2012). Available at <https://na.theiia.org/standards-guidance/Public%20Documents/IPPF%202013%20English.pdf>

Countywide Risk Assessment

Our Audit Plan is based on perceived and probable risks to the County, encompassing those matters we consider to be the highest priority but limiting the scope of our work to what can be realistically completed using the staff and resources available. The main challenge faced by internal auditors is how to most effectively focus and allocate limited resources when selecting audit subjects for examination. This analytical process requires an assessment of risk across all known auditable areas. The overall objective of performing this type of assessment is to identify and prioritize potential fields for audits that pose the greatest degree of exposure, possibility for loss or fraud, and/or opportunity for liability to the County. Accordingly, the Comptroller's audit team developed a Risk Assessment model that has allowed our Office to streamline our risk analysis while providing an objective basis for our conclusions.

In January 2017, the Comptroller forwarded a Risk Assessment Survey to the heads of all Departments and Offices of the County for completion in order to apprise and update our Office as to the past year's activities.² The information obtained from the Survey provided input on a governmental unit-by-unit basis on how to assess their levels of risk. Additionally, financial information relating to everyday procedures within each governmental unit was compiled to help identify the riskiest areas. The rating we assign to each risk factor is based on timely information that is dependent upon the type and significance of the operation's effect on the County and public.

While we are dedicated to completing our Audit Plan, we remain mindful of and responsive to the dynamic environment in which the County conducts its business. Therefore, we are constantly considering new areas for audits as they reveal themselves to us through our work and recommendations from various sources, consistent with the capabilities and resources of our Office.

² All units (i.e. Departments, Offices, Agencies, and other recognized components) of Ulster County government asked to complete the survey did so with the exception of the Legislative Office.

Audit Universe

The “audit universe” represents the breadth of all activities that could potentially be audited, comprising several auditable units. These units generally include a range of programs, functions, organizations, and initiatives within the County that collectively contribute to the advancement of each department’s strategic objectives. For the purposes of the 2017 Audit Plan, we have limited the County’s primary audit universe to the 29 units of government funded by the 2017 Ulster County operating budget.³ Within each unit, we assessed its processes, location, programs, and services. Thus, the audit universe includes the following units of government:

- Environmental Control
- Public Defender
- Public Safety Communications
- County Attorney
- Department of Finance (including Budget and Real Property)
- Department of Health and Mental Health
- Fire Coordinator
- Public Works
- Planning
- Safety Office
- Insurance Department
- Human Rights Commission and Youth Bureau
- Weights and Measures
- Office for the Aging
- Office of Employment and Training
- Purchasing
- Probation
- County Executive
- Department of Social Services
- Tourism
- Ulster County Area Transit
- Personnel
- Veterans Services
- Central Data Processing
- Arson Task Force
- County Clerk
- District Attorney
- Sheriff
- Board of Elections

We recognize that sub-components of this population will potentially be identified over time as worthy of an audit, and we reserve the right to define new segments within the Risk Assessment model in the future as they become apparent.

³ The Comptroller’s Office is not a part of the audit universe for issues related to independence and conflicts; however, the Comptroller does complete the Risk Assessment Survey so there is an annual tool to benchmark internal controls and areas of risk.

Risk Factors

The Risk Assessment process systematically ranks the relative impact of a variety of “risk factors.” A risk factor is an observable or measurable indicator of conditions or events that could adversely affect the County. For the 2017 Risk Assessment, the Office of the Ulster County Comptroller assessed each administrative unit across nine categories. These risk factors consisted of the following:

Factor	Definition and Guidelines
<i>Budgeted Expenditures</i>	Expenditures per the 2017 Adopted Budget
<i>Budgeted Revenues</i>	Revenues per the 2017 Adopted Budget
<i>% Change between 2016 & 2017 Budgeted</i>	A measure to assess a unit's operations based on fluctuation in budgetary levels
<i>Payroll Expense</i>	Payroll expenditures for 2016 as tracked by payroll warrants
<i>No. of Invoices processed</i>	Number of invoices processed for 2016 in LOGOS
<i>\$ of Invoices Processed</i>	Dollar value of invoices processed for 2016 in LOGOS
<i>No. of Open Contracts</i>	Number of open contracts within LOGOS
<i>Complexity of Transactions</i>	A measure of exposure or loss due to the nature and process of recording transactions and maintaining account balances, as well as the presence or absence of proper internal controls to regulate such transactions effectively. Responses from the Internal Control Questionnaire completed by each respective administrative unit, the institutional and operational knowledge of the audit staff, and considerations regarding the organizational structure and operating environment of each unit have been utilized to determine this risk factor.
<i>Questionnaire on Risk Assessment</i>	A measure to gather relevant and useful evidence to draw conclusions on the unit's control environment. The survey gives preliminary indicators of how adequate the unit's risk assessment, control activities, information and communication systems, and monitoring is working.

When taken together, these risk factors establish potential areas for audit. Moreover, they are utilized based on their significance to the nature and objectives of the auditing and reporting environment in which the County operates, as well as any outliers identified and defined by the audit team during their review of the Risk Assessment.

2017 AUDIT PLAN

The following Audit Plan for 2017 has been developed after identifying the risks, if any, associated with each department, function, and program of Ulster County.

Carry-Over 2016 Audits & Reviews

ACE – Examination of Roles and Responsibilities

Not-for-Profits: Green Chimneys

Operation Audits

Purchasing – Pitney Bowes Usage and Postal Expenditures

Financial Audits

Insurance – Self Insured Cost Benefit Analysis

Compliance Audits

DSS & Human Rights Commission/Youth Bureau – Family of Woodstock Contracts

DSS – Foster Care Provider Contracts

Programmatic Audits

Mental Health – Outsourcing of Services

Ulster County Economic Development Alliance – Ellenville Million

Special Projects

Board of Elections – Cost of Elections Audit (*required by Legislative Resolution)

County Spending Tracker – Overview of the County’s Spending

URGENT – Review of Cash Box

Follow Up Audits

Purchasing – Bid Process (2014)

Personnel – Health Care Benefits (2014)

Non-Audit Activities

Quarterly Reports

1Q – Vacancies and Budgeting

2Q – Fiscal Stress Assessment

3Q – Departmental Over-budgeting

4Q - TBD

Annual Report

The Audit Plan is subject to change due to circumstances where the Comptroller determines it is necessary to substitute, supplement, postpone, or cancel a scheduled audit because of a change in priority, resource, or other risk consideration.

2016 AUDITS, REVIEWS, and REPORTS

The following provides a summary of the Audits, Reviews, and Reports produced by our Office in 2016.

Cash Receipts Audit

An audit of the internal controls over cash receipts highlighted concerns with user security and access to the County's financial management system. Overall, the review concluded that adequate controls predominantly exist over cash receipts. However, improvements are necessary in standardizing procedures, as well as addressing incompleteness of documentation, timeliness of deposits, and user security and access. The audit determined that multiple users had access to a single account within the financial management system. Additionally, it was revealed that users had dual access to both enter and approve transactions within a department, blurring the lines of segregation of duties necessary for sound internal controls and creating an opportunity for fraud and theft. The audit provided recommendations stemming from guidance from the Office of the State Comptroller.



Sales Tax Revenue and Disbursement Audit

The audit reviewed both sales tax revenue received by Ulster County, as well as sales tax distributed by the County to the twenty towns, two villages, and the City of Kingston who shared a portion of the proceeds for 2015. The purpose of the audit was to determine whether all sales tax revenue was accurately reported in the County's General Ledger for the correct period and on a timely basis. In addition, the audit investigated whether the disposition of the sales tax revenue was completed in accordance with current contractual agreements and legislative mandates. The report concluded that all 2015 sales tax revenues were appropriately received and disbursed with two exceptions: (1) a delayed distribution to the City of Kingston, and (2) a distribution calculation error between the Village of Saugerties and the Town of Saugerties.

Probation Department: Audit of Internal Controls over Receipt and Disbursement of Restitution

The Probation Department audit explains the restitution process, including the collection and disbursement of court ordered compensation.

The Probation Department oversees receipt and disbursement of restitution monies dedicated to compensating crime victims. During 2015, the Probation Department was responsible for over \$224,000 of payments to injured parties and an additional \$900,000 of surcharges, fees, and remittances. The audit's objective was to determine whether the mechanisms in place regarding the collection and disbursement of restitution payments were adequate. The audit concluded that controls over the

process were generally sufficient. However, improvements to the void process were suggested, and it was found that the aging receivable report had inconsistencies. The Department responded promptly to the review, investigating and implementing remedial procedures before the final report was issued.

Sheriff's Office Inmate Commissary Account Audit

At the request of the Sheriff after experiencing staff turnover, the Comptroller's Office reviewed the inmate commissary fund to ensure the adequacy of and adherence to controls surrounding the financial operations and general accounting of the fund. The report concluded that the Sheriff was in compliance with New York State Correction Law. Recommendations focused on the need to cross-train and phase-in appropriate personnel so that gaps do not arise when employees with valuable institutional knowledge leave key positions. Also, current procedures could be updated to reflect a more thorough replacement and disposal protocol for purchased items. The Sheriff acknowledged the recommendations and accepted their implementation.

Management Letter Follow-Up Review

This review entailed following up on the internal control items noted in the 2014 Management Letter by the County's external auditors. The Comptroller determined that several highlighted areas were outstanding and still in need of attention and improvement. The outside CPA firm annually conducts an audit of the County's financial statements, records, and accompanying disclosures. Deficiencies in internal controls are subsequently noted and communicated as part of this audit. Although these deficient items have no bearing on the auditor's opinion as to the fairness of the financial statements, they indicate important gaps in internal control related matters that should be proactively addressed by County administrators. The 2014 Management Letter listed the following items of concern: Fund Balance Policy, Planning for Infrastructure Cost, Revenue Recognition Policy, Capital Asset Policies, Information Technology Controls, and New York State Department of Transportation Revenue Recognition. The Comptroller determined that many of these items are still deficient and need to be addressed. Most importantly, the County must finalize and promulgate the business continuity plan it had initiated over four years ago yet never completed when a consulting firm was paid nearly \$40K to develop an incomplete and now outdated document.

During the course of an audit of the basic financial statement, it was noted by the auditors that "the lack of a disaster recovery plan leaves the County susceptible to a loss of data and an inability to operate if there is an extraordinary event that damages their current system," stated Auerbach.

Office of State Comptroller Homeless Shelter Audit

The Office of the Ulster County Comptroller assisted the Office of the New York State Comptroller in conducting a review of homeless shelters and homelessness across the State. This mutual endeavor produced a report that gave an overview of New York's facilities, zeroing in on the statistics concerning Ulster County's homeless population. "It's encouraging to see the homeless facilities in Ulster were all deemed by Comptroller DiNapoli's auditors to provide the basic level of habitability [... but clearly] 'adequate' isn't good enough," said Auerbach.

City of Kingston Delinquent School Tax Payments Review

Property taxes that are due to school districts and remain unpaid at the time the collecting officer is required by law to return the warrant become a liability of the County. The County is responsible for settling the unpaid taxes with the school district for all amounts owed on properties located in all municipalities outside of city limits. In 2015, the County collected and remitted \$3,394,730 in delinquent taxes and interest on a monthly basis to the City of Kingston. Based on our review, all delinquent tax payment collections made on behalf of the City of Kingston for 2015 were accurately reported and disbursed.

Weights and Measures Report



New York State's Weights and Measures program is a cooperative effort between state and local offices, which is aimed at enforcing Article 16 of NYS Agriculture and Markets Law. The law applies to inspection, sampling, and testing of all commercially used measuring devices, packaged commodities, and petroleum products. All devices used to weigh and measure commodities that are sold on the basis of weight, volume, or size should be inspected and tested for accuracy at least once a year. The Comptroller's Office review of Weights and Measures concluded that the segregation of duties is inappropriate as it currently stands. The lack of written policies and procedures, as well as the department's small staff, contributes to this risky situation. Based on the evaluation, the Comptroller's Office recommended the establishment of written policies and procedures to ensure segregation of duties, the development of a process to investigate and document all complaints, and consideration of using another county department to assist with segregating tasks related to billing, cash collection, and recordkeeping.

DSS Development and Child Care Block Grant Audit Follow Up

In 2013, the Comptroller's Office reviewed the administration of the Child Care and Development Block Grant. The report evaluated the effectiveness of the internal controls over payments made to providers and verified that such payments accurately reflected child care services rendered. At the close of our initial review, the Comptroller's Office made five recommendations for improvement to controls over the program's administration. DSS staff subsequently outlined their "Management Action Plan" in response to those findings and recommendations. Based on our follow up, DSS staff has implemented all actions outlined in their initial response, and adequate controls now exist in the administration of the program.

DPW Walkable Items Small Equipment Audit

This audit determined whether the Department of Public Works maintained adequate controls over their inventory of small ("handheld") equipment. In sum, DPW's internal controls over the safeguarding and tracking of small equipment needed to be improved. The lack of written policies and procedures has a negative effect on the overall monitoring process, and the absence of documentation regarding a formal inventory count leaves opportunity for items to go missing, remain undetected, and become untraceable. DPW is currently implementing a new inventory control management software system. This system should have the capability to address many of the concerns offered by the review. However, prudent oversight will need to be an integral component as management strives to realize the benefits of the program.

Audit of Ulster County Area Transit Ridership Data and Revenue Collections

This audit evaluated the effectiveness of the internal controls over the receipt and recording process for ridership data and bus fares. It was concluded that UCAT has strong procedures surrounding the recording of passenger fare and ridership information, as well as cash receipt processes. The audit noted one finding during the review pertaining to the quarterly filing of the Statewide Mass Transportation Operation Assistance (STOA) formula fund; a recommendation was made that resulted in updating forms and using immediately preceding quarter information when submitting the filings. UCAT administration accepted the recommendation and was appreciative of the independent review of their procedures.

2016 QUARTERLY REPORT RECAP

Our Quarterly Reports focus on areas of taxpayer concern, which are either regularly reviewed by our Office or are otherwise particularly timely topics for examination. The following provides a review of the 2016 Quarterly Reports.

1st Quarter in Review – *Annual Audit Report*

Working from data collected from an extensive survey of departments and elected officials’ Risk Assessment Surveys from 2014, the Comptroller determined the riskiest areas to review as part of the Office’s 2016 Audit Plan. Along with the questionnaire results, the Comptroller’s Office took into account previously audited units, as well as management letter comments provided by the outside audit firm.

2nd Quarter in Review – *Ulster County Fiscal Stress Assessment*

For this report, the Comptroller subjected Ulster to a New York State-designed test, which measures the level of fiscal stress affecting a municipality. The report determined that Ulster County has remained in the “No Designation” classification since 2011. “No Designation” covers the percentage of total stress from 0-44.9%, which is a wide range. The report further delved into the assessment of trending stress factors. From 2011 through 2015, there were some notable changes. Significantly, in 2011 and 2012, Ulster County was nearing the “Susceptible to Fiscal Stress” designation. However, the sale of the County owned nursing facility, Golden Hill Healthcare Center, provided a large cash infusion coupled with a decrease in expenses, which improved the County’s fiscal stress percentage. Even though Ulster County had a positive outcome when applying the Test, we can only expect further Fiscal Stress to increase based on a decreasing fund balance and reduction in the amount of cash and investments on hand.



3rd Quarter in Review – *Fund Balance*

The 3rd Quarter Report reviewed the budgeted fund balance appropriations for the period covering 2013 through 2017. Ulster County has balanced the annual budget by appropriating – or spending down – its Fund Balance to the extent that expenditures exceed revenues. The report illustrated the effects of how the County budgets, showing that Fund Balance **increased** \$.83M from 2013 to 2017 while the total budgeted expenditures **decreased** by more than \$35.21M over that same period. While the report recognized the efforts the Executive and Legislative branches have made in increasing efficiencies in operations, it cautioned that an over-reliance on Fund Balance to supplement non-existent or dwindling revenues has only increased the County’s budget imbalance. The report restated recommendations made in 2015 concerning the Fund Balance Policy that needed to be updated and implemented.

4th Quarter in Review – *Budgeting Revenues & Expenditures*

This report explained that the County's \$16M revenue shortfall projection resulted from liberal identification of expenses and uncertainty in revenue streams other than sales and property taxes. It stated that this year's deficit variance will be filled through fund balance appropriation. The report concluded that a multi-year budget would "afford the County Legislature an extended view of the projected fund balance over time, while also providing an outlook on how the County intends to retain its fiscal strength and create safeguards from significant tax increase." Additionally, the Report supports ongoing Legislative approval and oversight in post budget appropriations by way of increased contingency fund appropriations – in lieu of consistently over budgeting expenditures.

2016 SPECIAL REPORTS and PROJECTS

The Comptroller historically undertakes several assignments each year in addition to his stated and perceived Audit Plan. The following publications represent that work.

Claims Auditor's Year in Review – 2015 County Spending Tracker

This report gave the breakdown of departmental expenditures and payments to vendors throughout 2015 that are reviewed by the Comptroller's Office. While approving \$146M in expenses, the claims auditing staff certify that a claim meets both state requirements and locally adopted policies. The review gave statistical information on payments associated with contracts with the County, as well as weekly, bi-weekly, monthly, and quarterly payroll and reimbursements to employees. It stressed the importance of an independent review of County expenses while highlighting thousands of dollars in savings realized by ensuring that all claims were free of processing errors or contract issues.

Understanding Ulster County Sales Tax

This snapshot report broke down what sales tax is, detailed how sales tax allocated to Ulster County is collected and distributed, and provided the data for 2015 with applicable trends. The report further explained the additional 1% sales tax and how this revenue affects local municipalities.

Understanding the Sales Tax Agreement

In 2016, the Ulster County Legislature and City of Kingston's Common Council adopted a new five-year sales tax sharing agreement with the County, City, and County's Towns. It modified the future split and payout of certain revenues from sales tax collections, implemented a City sales tax "growth freeze, and included shared services initiatives. The Office of the Ulster County Comptroller created an interactive interpretation of the agreement, demonstrating the financial effects on the City and County over its lifespan.

On the Rise: Ulster County Sales Tax Revenue



This brief report highlighted the growth in sales tax revenue for Ulster County, depicting how our area enjoyed the strongest growth as far as a percentage increase in local sales tax revenue, 2.7%, when comparing the first half of 2015 to the first half of 2016. The report referenced the lack of widespread sales tax revenue increases across NYS as being partially attributed to the decline in motor fuel sales, as local governments collected \$156M less in the first half of 2016.

However, the report further suggested that the negative impact could be offset by the approximation that consumers spend about 80% of their savings from lower gas prices. The report commented that it appeared as though Ulster County was on pace to experience an increase in sales tax revenue from 2015 as of the halfway mark for 2016.

Ulster County Trends in Taxable Sales

In the proposed 2017 Executive Budget, the County forecasted total sales tax collections of \$111,672,331 for the upcoming year – an increase of \$1.7M (or 1.6%) from 2016's adopted budget. This amount represents 34.38% of the County's proposed budgeted revenue. The report examined and gave a brief evaluation of the trends of the top twenty annual taxable sales by industry in Ulster County.

line. The report also commented on the economic loss that localities experience as the price of gas falls and how consumer savings more than likely gets funneled back into the economy through increased discretionary spending.

Food Violations Snap Shot

This snapshot reviewed the violations for all eateries within the County in 2015 as a way to inform residents as to what actually happens in the kitchen. NYS Public Health Law gives Ulster County the authority to issue permits and violations to lawful food establishments. In 2015, NYSDOH issued roughly 4,000 violations to Ulster County facilities – classified as either critical or non-critical. The three most common critical violations were: (1) “toxic chemicals [as being] improperly labeled, stored or used so that contamination of food [could] occur (4A)”;

(2) “cooked or prepared foods [as being] subject to cross-contamination from raw foods (2C)”;

and (3) “[the presence of] food from unapproved source[s], [that was] spoiled, [or otherwise] adulterated on premises (1H).”

Not-for-Profits

Understanding the top highest paid vendors – Last year Ulster County contracted with 185 regional Not-for-Profit organizations to provide a myriad of services, including sheltering the homeless, coordinating volunteer services for seniors, and providing foster care for children. In a great many of these cases, these organizations assist the County in carrying out numerous mandated functions and fill a meaningful void in the advocacy and human services sector. This topic is a six report series highlighting five agencies that have been paid collectively over \$21 million during the past three years.

“Ulster County contracts with a substantial number of not-for-profits...ranging from health care and social service providers to civic, religious and cultural entities that actively work toward enhancing the quality of life for every County resident on a daily basis.”

~Elliott Auerbach

Gateway Industries: The first report in the snapshot series of not-for-profits gave a quick history of Gateway’s start, the financial overview of the organization and how Ulster County’s funding relates, the programs offered, and the number of Ulster County residents served. Gateway leads the top five not-for-profits contracted with the County by receiving over \$6 million since 2014. “While our funding comprises 20% or more of Gateway’s annual budget and amounts to several million dollars a year, it’s evident that their numerous contracts help hundreds of County residents,” said Auerbach. Gateway’s vocational, nutritional, and mental health services have played an integral role in the well-being and stability of individuals and families.

Mental Health Association: This review of The Mental Health Association of Ulster County, Inc. highlights the programs, the number of clients served, the compensation of key employees, and the overall expense to the County as it relates to the Mental Health Association of Ulster County’s annual budget. “True to its commitment to providing compassionate services, it is quite evident that the Mental Health Association has helped thousands of people toward achieving their optimal mental health,” said Auerbach. The report showcased the funding that Ulster County provides as an investment into programs that address mental health education, rehabilitation, and therapeutic care for Ulster County residents.

Ulster-Greene ARC: This review highlighted the numerous programs offered by the Arc, the number of clients served, the compensation of key employees, and the overall expense to the County as it related to The Arc’s annual budget. “The Arc, with its multiple locations and variety of programs has a broad impact on an array of individuals from preschool to adulthood,” said Auerbach. The County’s financial commitment to Arc assists 138 preschool aged children attend Brookside School – a school that tailors to children with mental, physical, or emotional disabilities; it also assists 235 adults in vocational training programs.

Family of Woodstock: Ulster County contracts with Family of Woodstock, Inc. for aid in the administrative and operational responsibilities that provide certain, vulnerable members of the community with the programs or help they need to lead independent, fulfilling, and productive lives. Ulster County’s collaboration with FAMILY allows for a management and delivery system of services that bridges the gaps among providers, policymakers, and those individuals receiving some form of care. The report presented FAMILY’S yearly budget and the amount of annual funding they receive from Ulster County along with a chart that described all the programs FAMILY contracts with Ulster County to provide.

Green Chimneys: Released in early 2017, the last snapshot in the series of top not-for-profits who receive funding from Ulster County showcased Green Chimneys School. Green Chimneys is a New York State 853 school that focuses its services on students with disabilities. The report gave a quick background on New York State’s Committee on Special Education (CSE) program and how responsibilities flow through each local Department of Social Services. Ulster County’s relationship with Green Chimneys is a financial obligation to pay CSE maintenance fees for students who must attend private schools due to a disability. The report went on to recap all organizations in the series, comparing their annual budgets to one another, the financial revenues received from Ulster County, and how much their top administrators made.

*To view complete reports, please visit
youreyesonulster.com*

Conclusion

We encourage County lawmakers, administrators, and taxpayers to contact our Office with questions about the Annual Report or any of our duties and functions, as well as to express concerns as to the operation of County government. It is our goal to be a resource to every facet of government, an advocate for the residents of Ulster, and an agent of better governance. Accordingly, we welcome input from any and all stakeholders.

*countycomptroller@co.ulster.ny.us
(845) 340-3529*
