



# **AUDIT OF ULSTER COUNTY COMMUNITY ACTION, INC.**

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**Office of the  
Ulster County Comptroller  
March S. Gallagher**





# ULSTER COUNTY OFFICE OF THE COMPTROLLER

March S. Gallagher, Esq.  
Comptroller



Charles Dinstuhl, CPA  
Deputy Comptroller

August 2025

Dear County Executive Metzger, Legislative Chair Criswell, and Fellow Taxpayers:

The housing crisis in Ulster County has led to more residents needing emergency housing than ever before as we referenced in our [Emergency Housing Snapshot](#) earlier this year. As a result we have over 400 people every single night in emergency housing placements including many at area motels. Motel placements are challenging for people who do not have kitchens and may be struggling to feed a family. To address this difficulty, Ulster County has contracted with Ulster County Community Action (UCCAC) over the last several years.

No matter how vital the service, we cannot let that keep us from evaluating the performance of our vendors. In this case, the Minority Caucus of the Legislature asked us to review the contract performance. Our audit found that these services can be improved by strengthening internal controls over inventory, by billing the County as required by the contract, and by tracking engagements with persons served. Ulster County can also improve the services by monitoring the contract and including appropriate reporting and documentation requirements in future contracts.

While conducting the audit, the Comptroller's Office became aware that UCCAC was years behind in their external audits. As a result of that, Ulster County's 2025 contract for these services was delayed. Although this contract has now been approved, UCCAC's failure to complete their 2022 and 2023 single audit has jeopardized the organization's federal funding. It is important to note that the Comptroller's Office audit focused only on the contracts for the provision of groceries and personal care items to residents placed in motels for emergency housing. UCCAC's general operations, internal controls and financial reporting were outside the scope of this audit, and we offer no opinion as to those areas.

Respectfully submitted,

March Gallagher  
Ulster County Comptroller



# ULSTER COUNTY OFFICE OF THE COMPTROLLER

## AUDIT OF ULSTER COUNTY COMMUNITY ACTION, INC.

[comptroller.ulstercountyny.gov](http://comptroller.ulstercountyny.gov)

Released August 2025

### Executive Summary:

#### Why this audit is important

Ulster County Community Action, Inc. (UCCAC) contracted with Ulster County to provide supportive services for homeless people placed in hotels or motels by the Ulster County Department of Social Services. Our goal for this audit was to ensure that public funds were used efficiently, transparently, and in accordance with contract obligations. This review of vendor performance and compliance identified areas for improvement for the agency, as well as areas that County departments should monitor more closely.

The services provided by UCCAC under this contract are for the most vulnerable population of Ulster County, and it is crucial to ensure contractual compliance is maintained throughout the life of the contract. Contractual compliance reviews, such as audits, protect public resources and ensure that the program achieves the quality of service envisioned by the Legislature.

#### What we found

We found that UCCAC payroll reimbursement requests lacked sufficient documentation, many contractual requirements were not enforced or not documented, there was a lack of formal inventory ordering and tracking procedures, and there was a lack of segregation of duties regarding inventory at the agency. Additionally, since a contract for 2025 was not finalized prior to January 1, 2025, and UCCAC fell behind on financial reporting, the County was barred from entering into a contract under Resolution #78 of 2024, until required filings and audits are completed. On July 15, 2025, Resolution #325 was passed which delayed the effective date of Resolution #78 of 2024 to January 1, 2026.

UCCAC was receptive to feedback and began to implement some of the audit recommendations regarding documentation. However, corrective action is irrelevant until UCCAC is eligible to contract with the County. Even though funding currently cannot be granted, UCCAC continued to supplement the program for sheltered homeless outreach through May 2025.

#### What we recommend

##### Recommendations for Ulster County Community Action, Inc.

UCCAC should formalize a wage reimbursement policy for employees who perform duties that are subject to reimbursement from any grants or outside funding. UCCAC should implement a record keeping function that ensures written documentation of work performed under the scope of service requirements of the contract. UCCAC must maintain a record of hours worked in the contract, along with total hours worked, and the employees wage rate at the time services are provided.

UCCAC should formalize a record keeping function for documenting work performed and adopt inventory procedures to improve internal controls and properly segregate duties. Finally, unless Resolution 24-78 is changed or rescinded UCCAC must file all past due financial reporting obligations to be able to receive future County funding.

##### Recommendations for Ulster County

Ulster County should require that vendors applying for reimbursement of payroll expenses use a standard form for wage and reimbursement requests that comply with contractual terms. The County should communicate any new legislation that effects contractual relationships with vendors. Additionally, the County should improve the timeliness of contract processing. Nonprofit entities should not be expected to continue performing contractual duties of expired contracts while a new contract process occurs.

## Objectives

The objectives of this audit were to:

- Review the methodology and practices for allocating expenditures and review the timeliness of invoice submissions for payment as required by the contract.
- Review and determine compliance with the following contractual requirements:
  - Relevance of purchases.
  - Monitoring of safety.
  - Frequency of engagement with clients.
- Evaluate the quality of services delivered

## Scope

We requested documentation of the supportive services provided by the agency under the contract to Ulster County residents who are placed in temporary housing. We received program statistics, lists of food items, hygiene and cleaning items, along with a narrative of purchase, storage and distribution methods. Additionally, related payroll information for paid individuals who participated in the contract was received. We also received and reviewed board meeting minutes for the audit period.

We reviewed the processes and documentation surrounding reimbursement requests including payroll, the inventory ordering, distribution and record keeping. Additionally, the processes to document the required deliverable services included in Schedule A of the contract were reviewed along with visually confirming storage locations.

In addition to each reimbursement request and related back-up information, the Comptroller's Office reviewed annual wage information for all employees who participated in the program, Community Action's payroll tax filings for the audit period, a breakdown of the hours allocated by employee to the homeless shelter program, and the amounts requested for reimbursement. Using this information, we recalculated payroll reimbursement requests and verified payroll amounts billed to the County by cross referencing the agency's invoices to their payroll tax filings.

All material item purchases, and fuel receipts were reviewed for accuracy and appropriateness. Documentation of client related information was reviewed and compared to contractual provisions requiring reporting on the frequency of client engagement, and monitoring of housing conditions based on those encounters. Additionally, reimbursement requests were compared to the contractual requirements for invoicing the County.

- The audit period was January 1, 2023, through December 31, 2024.
- All reimbursement requests submitted during the audit period were tested.

## Background

Ulster County's emergency housing needs have grown annually for the last five years. The number of nights of emergency housing along with the cost per night have continued to grow. For detailed information on emergency housing and homeless trends see our [2025 Emergency Housing Snapshot](#). Ulster County paid \$10.9 million in emergency housing costs in 2023 and \$13.3 million in 2024. These amounts do not include supportive services delivered to individuals housed in temporary motel placements.

To address these needs, the County separately contracts with Ulster County Community Action, Inc. (UCCAC), a nonprofit agency that is a part of a national network of community action agencies established under the 1964 Economic Opportunity Act. UCCAC's mission is to support low-income individuals and families through programs that promote self-sufficiency and community well-being. UCCAC has provided monthly supportive services, including food, hygiene, and cleaning products, to individuals and families in temporary housing since 2022, under a \$150,000 annual contract with the County.

To administer the services, the Outreach Program Director receives a list of clients who are placed in emergency motels from DSS each week. Food bags, personal hygiene products, and cleaning products are delivered once per month.



Single families of up to four receive one food bag and one bag of hygiene and cleaning supplies, and larger families receive two of each. Additional items such as diapers, wipes, and feminine hygiene items are available upon request on delivery days, but not included in bags. The delivery locations remain consistent throughout the year. UCCAC utilizes staff and a company box truck to transport these items and has two secured storage rooms on site where these items are held. The inventory documentation process is maintained on pen and paper by the Outreach Program Director; however, documents are not retained. UCCAC serviced 346 families in 2023. In 2024, this number increased by 18, with a total of 364 families receiving assistance.

On December 18, 2024, the Comptroller's Office received a formal request from the minority caucus of the County Legislature, including one UCCAC board member, requesting a review of services provided and compliance with contractual terms. During the audit process it was discovered that UCCAC was delinquent in submitting required financial reports. The Comptroller immediately issued a memo to the County Executive explaining that this triggered the applicability of Resolution 78 of 2024, which prohibited further County contracting with any entity not in compliance with federal and state tax filings or required audits.

## **Findings & Recommendations**

### **Finding 1 - Payroll Reimbursement Requests Violated Contractual Requirements**

**Condition:** UCCAC submitted a single payroll reimbursement request in November of each year for both contracts that we audited, which included the allocated hours to the program and a total amount for reimbursement. We determined that UCCAC did not properly track the hours employees worked on the program. UCCAC instead requested that the County reimburse the Agency for payroll "after ensuring that all other program needs were met." Requesting that the County pay what was budgeted for payroll rather than the amounts paid for actual hours worked violated the contractual requirements that invoices contain sufficient supporting detail for the expenses incurred. Additionally, the payroll reimbursement request represented the annual hours allocated to the program and was submitted in November when the December services were not yet provided. UCCAC paid its employees a "bonus" check after the County paid the agency, which is a violation of the reimbursement requirement of the contract.

**Cause:** UCCAC invoiced the County for payroll using budgeted hours rather than hours actually worked, and did not prepare an allocation of hours based on salary or hourly pay. Additionally, UCCAC staff were not aware of the contractual requirement that amounts requested for payroll were required to be for hours worked and wages already paid to UCCAC employees for work performed under the contract.

**Criteria:** Payroll reimbursement requests should contain sufficient supporting detail that calculate total wages and fringe benefits based on the allocated hours and payrate of each employee for the previous month. Additionally, the contract specifies that no advance payments shall be requested.

**Effect:** The Comptroller's Office recalculated wage and fringe reimbursement based on the hours allocated to the program. This calculation showed us that UCCAC underbilled the County for payroll and fringe benefits in total in 2023 and 2024. Our review of UCCAC's quarterly payroll tax returns showed large swings in employee pay from quarter to quarter.

### **Recommendations:**

- **Contract Hours Worked Must Be Maintained**

UCCAC must determine the portion of wages and fringe benefits to be allocated to the contract by maintaining a record of hours worked providing services related to the County contract compared to total hours of a monthly period. This allocated portion plus appropriate fringe amounts should be the amount requested for reimbursement. We understand from conversations with management that since the start of the audit UCCAC has implemented a grant hour tracking procedure on a biweekly payroll basis.

- **Monthly Payroll Reimbursement Submissions**

UCCAC should submit monthly payroll reimbursement requests at the payrates that were paid to the employee for time worked under the contract. This will provide the agency with more consistent cashflow and allow them to more consistently pay their employees.

## **Finding 2 - Contractual Requirements Were Not Enforced by the County and Were Not Documented by UCCAC**

**Condition:** Many contractual requirements pertaining to invoicing were not enforced. UCCAC did not submit for reimbursement monthly, as required under the contract, instead submitting five requests each year. UCCAC did not maintain documentation that in person engagement took place monthly throughout the contract term. UCCAC did not maintain record of the safety monitoring conversations or engagements with clients during the contract period. DSS continued to send weekly communications containing client data after 2024, although there was no contract in place for 2025, and the services continued in good faith.

**Cause:** Monthly invoicing did not occur due to lack of enforcement by the County, and the fact that the 2024 contract was not fully executed until March 4, 2024, well after the service period began. UCCAC did not invoice the County in the timeframe specified by the contract, and the itemization of invoices crossed multiple months. UCCAC only invoiced the County for payroll reimbursement once per year in November. The County did not contractually require any back-up documentation or reporting from UCCAC to address the requirement that the agency engage and have safety conversations with clients beyond a final report at the end of the contract. The County maintained contact with UCCAC after the contract end date and did not communicate that new legislation could prevent future contractual relationships.

**Criteria:** Under the terms of the contract, UCCAC was required to engage with clients at least monthly, deliver specific categories of items, and monitor the safety room conditions through informal engagement. UCCAC was also required to submit reporting to the Commissioner of DSS within 60 days of the end of the contract detailing the services provided and invoice monthly with appropriate supporting documentation. The contract operated on a reimbursement basis, prohibiting prepayment. Ultimately, the enforcement of those requirements falls on the County department that contracts with a vendor. DSS must monitor all aspects of their contracts to ensure vendor compliance.

**Effect:** Without enforcing the monthly invoicing requirement, the department cannot monitor and track the amount of funding remaining to be spent under the contract or determine whether the contract amount is adequate to ensure the desired level of supportive services provided to the sheltered homeless population. UCCAC continued to provide services through May 2025 without a contract in place, and it is currently unclear if those services will be reimbursed. Additionally, without requiring reporting that details the monthly engagement with clients, we cannot determine if the quality of services provided met expectations.

### **Recommendations:**

- **UCCAC Should Implement a Record Keeping Function**

During the audit, UCCAC became aware that they should maintain written documentation of the scope of service requirements and will implement a record keeping function for documenting the in-person engagements and the requirements for monitoring the safety and needs of the clients' accommodations. UCCAC verbally acknowledged the importance of monthly invoicing, and if a future contract is approved, they have stated that they will invoice the County monthly.

- **The County Should Provide Guidance, Monitor, and Enforce Contractual Requirements**

The County Should Provide Guidance, Monitor, and Enforce Contractual Requirements The Ulster County Department of Social Services should enforce contractual requirements for monthly invoicing and when payroll reimbursements are allowable. DSS should provide guidance on the need for hours worked and wage and fringe benefit information in the contract to assist nonprofit entities in preparing invoices. DSS should require and review documentation to ensure the intended services under the contract were adequately performed, and to understand how many homeless families and individuals are receiving supportive services under the contract. The number of families receiving service as well as data regarding inflation could be used to determine the appropriateness of the "not to exceed" amount of the contract for future years.



### Finding 3 - UCCAC Lacked Formal Inventory Practices and Segregation of Duties

**Condition:** UCCAC lacked formal inventory ordering and tracking procedures and segregation of duties. As a result of this, inventory supplies may be insufficient to meet community needs and are at risk for misappropriation. The UCCAC Driver picks up all items and compares the order sheet to items received to ensure accurate fulfillment. Upon the driver's return to Community Action, the Program Director compares items received to the original order sheet, and then updates a paper inventory sheet. The driver and Program Director stock inventory in the secured location onsite at UCCAC. The Program Director and volunteers create bags for distribution based on an item chart that specifies the quantity and type of item to be included in each bag, and then they move the packed bags to a separate locked storage. On the day before delivery, the prepared bags are removed from the secondary inventory area and loaded onto the truck by the Program Director and volunteers.

**Cause:** UCCAC does not have a formal inventory ordering and tracking process. They utilized paper records for inventory procedures and did not require multiple signatories in the various phases of the process to ensure proper segregation of duties. Inventory tracking is done manually by the Program Director who is also ordering the inventory, preparing the check for payment, and maintaining the keys to the secured location of inventory. No other employee has a documented sign off on the inventory listing at points in the procurement and packing processes. Inventory is not documented during the various phases of transit or by storage location. For example, the three locations of inventory (main storage, bagged storage area, and the box truck) are not listed as UCCAC simply maintains one inventory sheet with no location specified. Inventory is only updated after orders, and once after delivery days. The inventory listing is not updated as items are moved from location to location or as items are in transit, delivered, or returned. The list of undelivered clients (clients on the list but did not receive inventory for whatever reason) is recorded on delivery day but subsequently destroyed after a month.

**Criteria:** UCCAC did not implement segregation of duties which is a fundamental internal control principal that helps prevent theft, fraud, errors, and inefficiencies. Segregation of duties for nonprofits is expressly called for by the [Council of Nonprofits and by the New York State Attorney General](#).

**Effect:** The same individual that orders the inventory has access to the inventory storage, updates the inventory quantities, tracks what was delivered to clients, and does the ending inventory update after a delivery day. Non-perishable food, hygiene, and cleaning products are all high-risk, easily removable items. Without proper segregation of duties surrounding inventory procedures, these items are subject to misappropriation.

#### Recommendation:

##### UCCAC Should Design & Implement Inventory Procedures

UCCAC should design and implement a written inventory procedure that details the entire inventory process. This procedure should mitigate risks by ensuring that not one individual is responsible for all aspects of the inventory process. At minimum, the ordering and payment processing should be separated, and inventory handling should be independent of inventory recordkeeping, for example, inventory counts should be verified by someone not involved in the handling or updating of inventory records. No single individual should have access to order, stock, distribute, and update inventory records.

### Observations & Recommendations

#### Observation 1: Late Financial Reporting

**Condition:** During the review of UCCAC meeting minutes, we observed organizational discussion regarding the late filing of the 2022 and 2023 financial information and audits. UCCAC has received their Independent Auditor's Report for 2022 and submitted their Form 990, however, the Federal Single Audit Report is not yet completed and filed with the Federal Audit Clearinghouse reporting for 2022. No financial information has been filed for 2023 to date.

**Cause:** The delays in financial reporting stem from insufficient internal controls over the financial reporting process, combined with either not following or the lack of a documented reporting calendar, inexperience in financial reporting, and untimely responses to information requests made from newly acquired auditors.

**Criteria:** The IRS requires Form 990 to be filed no later than the 15th day of the 5th month after the fiscal year-end. Entities that expend more than \$750,000 of federal funding in a year are required to have an independent auditor's report on compliance for each major federal program, or single audit, completed and submitted to the federal audit clearinghouse within 9 months of their fiscal year-end. Ulster County Resolution 78 of 2024 established requirements relating to timeliness of financial reporting and tax submissions for nonprofit vendors that contract with the County. This resolution did not apply to the contracts that we audited, as its effective date was January 1, 2025.

**Effect:** Late filings undermine the organization's transparency and accountability. Overdue filings can result in loss of current or future grant funding, delayed reimbursements, loss of tax-exempt status, suspension from government contracting opportunities, and reputational damage. The recommendations related to audit findings for years 2022 and 2023 will not be completed by the subsequent audit year as the audit completion date and management letter will be dated in 2025 or later.

## **Recommendations:**

- **UCCAC Should Develop a Financial Reporting Calendar**

UCCAC should develop and implement a formalized financial reporting calendar that outlines anticipated audit information requests and contains all required filings and deadlines. UCCAC could ensure compliance by assigning each specific task to appropriate staff and include detailed procedures for completion. An audit committee or regular audit status meetings should be held to ensure information requests are completed and to monitor overall progress.

- **UCCAC Should Train/Add Staff or Outsource Financial Preparation**

UCCAC should consider training or adding financial personnel, or outsourcing certain audit preparation tasks to ensure the organization meets financial filing requirements and deadlines. UCCAC should improve coordination with their independent auditor through early engagement and regular communication.

## **Conclusion**

UCCAC plays a critical support role to vulnerable homeless individuals and families placed in emergency housing. This contract makes a significant difference to those people by providing supplemental food, personal hygiene and cleaning supplies. We emphasize the importance of the services provided but must acknowledge several administrative and procedural weaknesses regarding compliance with contractual terms. The reimbursement documentation was not timely and was lacking sufficient detail for payroll related information. UCCAC lacked a formalized record keeping function surrounding client engagement and safety monitoring, and there were insufficient internal controls over inventory management. Additionally, a lack of timeliness of financial reporting was revealed, impacting future contractual relationships.

Despite the shortcomings, some corrective actions began prior to the finalization of the audit. UCCAC began to implement biweekly hour tracking for payroll allocations and started to develop a process for maintaining proper documentation for in person engagements and safety checks. UCCAC also verbally acknowledged the importance of monthly invoicing. We recommend UCCAC adopt inventory procedures to improve internal controls and properly segregate duties. UCCAC must strengthen its financial reporting processes and improve transparency to comply with Ulster County's contracting requirements.

Ulster County must take a more proactive role in monitoring compliance and providing the necessary support to its nonprofit partners. The County should include clear guidance regarding what is allowable and what documentation is expected for payroll and fringe reimbursement submissions. The County should ensure that the reporting deliverables in contracts contain all the necessary reporting for the department to ensure that services are being delivered. Finally, the County should create standardized templates for nonprofit partners to assist in the accurate filing of reimbursement requests.

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*\*\*Management's Response*

Management's response to our recommendations is included at the end of our report.





Taking Action / Improving Lives

[www.uccac.org](http://www.uccac.org)

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Kingston, NY 12401

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July 31, 2025

Office of the Comptroller  
Ulster County  
Kingston, New York

Attached is our responses to the finding of the UCCAC Audit Report. As we have stated often, we are appreciative the professional manner in which the audit was conducted.

The recommendations made are helpful and improve our performance and services.

Please allow us to share one thought. We never identified or saw the payments made to staff as bonuses. They were reimbursement for additional work performed. We do accept that our recording system and the practice of one payment at the end of the year was not the practice and appreciate the guidance you provide.

If there is any additional information needed, please do not hesitate to contact us.

Thank you,

A handwritten signature in black ink, appearing to read 'Douglas Blancero'. The signature is stylized with a large 'D' and a long horizontal stroke at the end.

Douglas Blancero  
Executive Director

**Ulster County Community Action Audit Report**  
**Findings & Responses**

**Finding 1 – Payroll Reimbursement Requests Violated Contractual Requirements**

**Condition:** UCCAC submitted a single payroll reimbursement request in November of each year for both contracts that we audited, which included the allocated hours to the program and a total amount for reimbursement. We determined that UCCAC did not properly track the hours employees worked on the program. UCCAC instead requested that the County reimburse the Agency for payroll “after ensuring that all other program needs were met.” Requesting that the County pay what was budgeted for payroll rather than the amounts paid for actual hours worked violated the contractual requirements that invoices contain sufficient supporting detail for the expenses incurred. Additionally, the payroll reimbursement request represented the annual hours allocated to the program and was submitted in December when the services were not yet provided. UCCAC paid its employees a “bonus check” after the county paid the agency, which is a violation of the reimbursement requirement of the contract.

**Response –**

1. All hours spent will be recorded on allocation sheets that note what work was completed bi-weekly for the grant.
2. Allocation sheets along with employee pay stubs, hourly rate and a breakdown of appropriate fringe will be submitted monthly with the voucher.

**Finding 2 – Contractual Requirements Were Not Enforced by the County and Were Not Documented by UCCAC**

**Condition:** Many contractual requirements pertaining to invoicing were not enforced. UCCAC did not submit for monthly reimbursement, as required under the contract, instead submitting five requests each year. UCCAC did not maintain documentation that in person engagement took place monthly throughout the contract term. UCCAC did not maintain record of the safety monitoring conversations or engagements with clients during the contract period. DSS continued to send weekly communications containing client data after 2024, although there was no contract in place for 2025, and the services continued in good faith.

**Response –**

1. Monthly vouchers will be submitted by the date indicated in the contract



2. A hard copy as well as a digital copy of all safety and needs conversations with clients will be documented and retained for a period of two years unless otherwise indicated by the County of Ulster contract requirements.
3. All safety concerns will be emailed and/or phoned into DSS with follow-ups as needed. Notes regarding all safety concerns and interactions with DSS will be maintained as a hard copy as well as a digital copy for a period of two years unless otherwise indicated by the County of Ulster contract requirements.

### **Finding 3 – UCCAC Lacked Formal Inventory Practices and Segregation of Duties**

**Condition:** UCCAC lacked formal inventory ordering and tracking procedures and segregation of duties. As a result of this, inventory supplies may be insufficient to meet community needs and are at risk for misappropriation. The UCCAC Driver picks up all items and compares the order sheet to items received to ensure accurate fulfillment. Upon the driver's return to Community Action, the Program Director compares items received to the original order sheet and then updates a paper inventory sheet. The driver and Program Director stock inventory in the secured location onsite at UCCAC. The Program Director and volunteers create bags for distribution based on an item chart that specifies the quantity and type of item to be included in each bag, and then they move the packed bags to a separate locked storage. On the day before delivery, the prepared bags are removed from the secondary inventory area and loaded onto the truck by the Program Director and volunteers.

### **Response –**

The following sequenced Inventory process will be implemented:

1. Orders are created by Outreach Program Director (Director)– ordering is based on the number of families and individuals.
2. Orders are placed by Fiscal Manager
3. Orders are picked up by Outreach Program Driver (Driver)
4. Order sheet is compared to the actual items received by Driver

5. Driver stocks shelves and signs inventory sheet
6. Once shelves are stocked, Fiscal Manager takes an inventory of all items on the shelves and signs inventory sheet verifying Driver's counts
7. Client list is received by Director from DSS and Director and Driver pack the bags that will be delivered based on the Bag Fulfillment List. The Bag Fulfillment List will note items in each bag, will note date of expected delivery and initialed by Director and Driver
8. Director and Driver deliver bags to clients and checks on clients for any concerns
9. Concerns of all clients are recorded and reported to DSS
10. Any leftover bags are brought back to the agency and returned to inventory
11. Fiscal Manager takes inventory once delivery is completed and items in leftover bags are returned to inventory.
12. Inventory lists are signed after each inventory is taken by the staff member performing the inventory. Hard copies and digital copies are kept for a minimum of two years.