

Roger Tidball, Town Supervisor
Jennifer Howe, Town Clerk
Brandy Fall, Deputy Town Clerk



John D. Ganther, Jr., Council Member
Francis R. Potter, Council Member
Jeffrey Senecal, Council Member
William Wenzel, Council Member

5853 Western Turnpike
Duanesburg, New York 12056

Town of Duanesburg

Schenectady County

P# 518-895-8920
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Thursday, May 14, 2020

Town Board Meeting Agenda

Meeting Time: 7:00PM

Call to order
Pledge of Allegiance

Approval of minutes for: Town Board Meeting on Thursday April 23, 2020

Town Clerk's Report
Supervisor's Report
Payment of Claims

Committee Reports

Highway
Public Safety
Park
Sewer Districts #1, 2 & 3
IT

Business Meeting:

- 1. Motion to adopt the new Fraud Policy.**

Privilege of the Floor:

Comments are limited to 5 minutes per person. Be respectful. Address the entire Town Board. Individual members are not to be singled out. Speak of issues related to Town business. There will be no tolerance for personal attacks on Board Members. The board reserves the right to ask that your question be put in writing and to be submitted to the Town Clerk to then be distributed to the Town Board. Questions will be answered in a timely manner and mailed to the resident.

PLEASE NOTE: AGENDA ITEMS MAY BE ADDED OR DELETED WITHOUT NOTICE

Town of Duanesburg Town Board

RESOLUTION NO. __ - 2020

May 14, 2020

WHEREAS, the Town of Duanesburg Town Board periodically reviews and updates its Town Policies;

WHEREAS, the Town of Duanesburg Town Board has determined that a Fraud Abuse Awareness Reporting Policy (“Fraud Policy”) would assist the Town in identifying situations in which fraud may occur and taking the appropriate steps to address such situations;

WHEREAS, the Fraud Policy is to be implemented by the Town of Duanesburg and followed by all employees and officers of the Town of Duanesburg.

NOW THEREFORE BE IT RESOLVED, that the Town Board hereby adopts the attached Town Fraud Policy, directs that the policy be followed by all employees and officers of the Town of Duanesburg, and further directs that a copy be distributed to all employees and officers of the Town of Duanesburg and directs that it be incorporated in the binder containing all of the up to date policies of the Town and maintained on file in the Town offices.

By (unanimous/majority) vote of the Town Board of the Town of Duanesburg at its regular meeting of May 14, 2020

Roger Tidball, Supervisor

Town Clerk/Deputy Town Clerk

Present:

Absent:

Town Board Members:

Roger Tidball	Yea	Nay	Abstain
John Ganther	Yea	Nay	Abstain
Rick Potter	Yea	Nay	Abstain
William Wenzel	Yea	Nay	Abstain
Jeff Senecal	Yea	Nay	Abstain

Town of Duanesburg
Fraud Abuse Awareness Reporting Policy

I. Purpose.

The Town of Duanesburg has prepared and adopted this Fraud Abuse Awareness and Reporting Policy to help protect public assets and prevent fraud and/or abuse of public funds.

II. Policy

All Town employees should be able to identify, and must report, any irregularities and/or suspected fraud or abuse of public funds.

III. Identifying Fraud or Abuse

Fraud or abuse can arise in many different circumstances and take many forms. Town employees should be alert to situations that may be indicative of a problem. They must also be able to identify “red flags for fraud” – that is, a set of circumstances that are unusual in nature, or vary from normal activity – and be able to use them as signals that something may be out of the ordinary and needs to be investigated further.

The following are some common examples of red flags that local officials can use to identify fraud:

Employee Red Flags

- Employee lifestyle or behavioral change
 - Behavioral changes include borrowing money from co-workers; creditors or collectors appearing at the workplace; gambling beyond the ability to stand the loss; excessive drinking or other personal habits; easily annoyed at reasonable questioning; providing unreasonable responses to questions; refusing vacations, sick leave, or promotions for fear of detection; bragging about significant new purchases; carrying unusually large sums of money; rewriting records under the guise of neatness in presentation
- Lack of segregation of duties in vulnerable areas
- High employee turnover, especially in those areas which are more vulnerable to fraud

Management Red Flags

- Reluctance to provide information to auditors
- Managers engage in frequent disputes with auditors
- Management decisions are dominated by an individual or small group
- Managers display significant disrespect for regulatory bodies
- Weak internal control environment
- Accounting personnel are lax or inexperienced in their duties
- Decentralization without adequate monitoring
- Excessive number of checking accounts or frequent changes in banking accounts
- Excessive number of year-end transactions
- Frequent changes in external auditors
- Town property sold under market value

- Service contracts result in no product.
- Continuous rollover of loans
- Unexpected overdrafts or declines in case balances
- Compensation program that is out of proportion
- Any financial transaction that doesn't make sense - either common or business
- Service Contracts result in no product
- Photocopied or missing documents

Red Flags in Payroll

- Overtime charged during a slack period
- Overtime charged for employees who normally would not have overtime wages
- Employees with duplicate Social Security numbers, names, and addresses
- Employees with few or no payroll deductions

Records and Reports Flags

- Large number of write-offs of accounts
- Discrepancies between bank deposits and postings
- Excessive or unjustified cash entries and/or adjustments
- No supporting documentation for adjusting entries
- Incomplete or untimely bank reconciliations.

Cash Receipts and Disbursements Flags

- Lack of segregation of key duties
- Deposits not made intact
- Cash receipts issued out of sequence
- No cash receipt log kept
- Uncontrolled access to blank checks

Purchasing Flags

- Lack of segregation of key duties
- Purchases that bypass normal procedures
- Changes made to vendor files
- Vendor addresses match employee addresses
- Copies of invoices used to pay vendors.

Fixed Asset Flags

- Lack of segregation of key duties
- Lack of asset tags and periodic physical inventories
- Lack of physical security over assets.

IV. Fraud Reporting.

If a Town employee identifies any irregularity or suspected fraud or abuse of public funds, such Town employee must report such information to the Town Supervisor or Deputy Town Supervisor. Such information may be reported anonymously, when the situation allows.