

**AUDIT & ADMINISTRATION COMMITTEE MEETING
HELD IN ROOM #318
PUTNAM COUNTY OFFICE BUILDING
CARMEL, NEW YORK 10512**

Members: Chairman Castellano and Legislators Ellner & Gouldman

**Monday November 25, 2024
(Immediately following the Special Full Mtg. beginning at 6:15pm)**

The meeting was called to order at 6:48pm by Chairman Castellano who requested Legislator Gouldman lead in the Pledge of Allegiance. Upon roll call Legislators Ellner and Gouldman and Chairman Castellano were present.

Item #3 – Acceptance of Minutes – September 23, 2024

The minutes were accepted as submitted.

Item #4 – Correspondence/County Auditor

a. Sales Tax Report

Legislator Montgomery requested that the numbers be read into the record.

Chairman Castellano stated In October 2024 the County collected \$6,701,109 in sales tax which is \$180,909 more than was collected in October 2023.

b. OTB Report

Chairman Castellano made a motion to waive the rules and accept the additional; Seconded by Legislator Ellner. All in favor.

Chairman Castellano stated a letter was received from the Catskill Regional OTB that they will cease operations at the end of this month. He stated this would certainly affect the OTB property in Brewster. He stated the County received a payment of \$880 in October 2024.

Legislator Gouldman questioned if regional OTBs throughout the State are closing as well.

Legislator Jonke stated he spoke with Catskill Regional OTB President Wanda Williams this morning. He stated the accessibility to video slot machines and racinos have hurt the OTB. He stated they are shutting down, however they are hopeful to see it resurrected. He stated they are selling their properties. He stated they have a buyer for the Brewster property and they are hoping to close by the end of the year.

Legislator Gouldman questioned if OTB looked into going into the casino in Monticello.

Legislator Jonke stated there is a racetrack in Monticello. He stated the casino has video lottery terminals as well.

Chairman Castellano stated he is happy to hear the Brewster property might be back on the tax rolls soon.

- c. **Board In Revenue Report** – Duly Noted
- d. **Transfer/Revenue Report** – Duly Noted
- e. **2024 Contingency/Sub-Contingency Report** – Duly Noted

Item #5 – Correspondence/ Commissioner of Finance

- a. **Overtime/Temporary Report** – Duly Noted
- b. **Approval/ Budgetary Amendment 24A102/ Planning/ Funding Awarded from NYSERDA/ Solar Panels on Transit Facility (Also reviewed in Physical)**

Chairman Castellano made a motion to pre-file the necessary resolution; Seconded by Legislator Gouldman. All in favor.

- c. **Approval/ Budgetary Amendment 24A110/ Finance/ ARPA Allocation/ Administer Projects per the US Treasury’s 2022 Final Rule (Also reviewed in Rules)**

Chairman Castellano made a motion to pre-file the necessary resolution; Seconded by Legislator Ellner. All in favor.

- d. **Approval/ Budgetary Amendment 24A111/ Commissioner of Finance – County ARPA Projects Reallocation – Amend Resolution #135 of 2022 (Also reviewed in Rules)**

Chairman Castellano made a motion to pre-file the necessary resolution; Seconded by Legislator Gouldman. All in favor.

- e. **Approval/ Budgetary Amendment 24A112/ Health Dept./ Increased Cost of Preschool 3-5 Program (Also reviewed in Health)**

Chairman Castellano made a motion to pre-file the necessary resolution; Seconded by Legislator Ellner. All in favor.

f. Approval/ Budgetary Amendment 24A113/ Sheriff/ Reimbursement Received from NYS Sheriff's Association for Training & Conference Attendance

Chairman Castellano made a motion to pre-file the necessary resolution; Seconded by Legislator Gouldman. All in favor.

g. Approval/ Budgetary Amendment 24A114/ Planning/ Small Urbanized Area Funds (Also reviewed in Physical)

Chairman Castellano made a motion to pre-file the necessary resolution; Seconded by Legislator Gouldman. All in favor.

h. Approval/ Budgetary Amendment 24A115/ Health Dept./ NYSDOH Local Health Dept. Performance Incentive Program Award (Also reviewed in Health)

Chairman Castellano made a motion to pre-file the necessary resolution; Seconded by Legislator Ellner. All in favor.

i. Approval/ Budgetary Amendment 24A116/ ARPA Reallocation/ Golf Course Renovation Project (Also Reviewed in Rules)

Chairman Castellano made a motion to pre-file the necessary resolution; Seconded by Legislator Gouldman. All in favor.

j. Approval/ Budgetary Amendment 24A117/ DPW/ Guardrail Damage Compensation/ Insurance Recovery

Chairman Castellano made a motion to pre-file the necessary resolution; Seconded by Legislator Ellner. All in favor.

k. Approval/ Budgetary Amendment 24A118/ Golf Course/ Contractual Payments due to Increased Activity

Chairman Castellano made a motion to pre-file the necessary resolution; Seconded by Legislator Gouldman. All in favor.

l. Approval/ Budgetary Amendment 24A119/ ARPA Reallocation/ Sheriff's Dept/ School Safety/ Axon Officer Safety Technology Project (Approved in Concept at Rules)

Chairman Castellano made a motion to pre-file the necessary resolution; Seconded by Legislator Gouldman. All in favor.

**m. Approval/ Budgetary Amendment 24A120/ ARPA Reallocation/
Sheriff's Dept/ School Safety/ Youth Bureau Relocation (Approved in
Concept at Rules)**

Legislator Ellner stated this is in addition to the \$125,000 previously allocated.

Chairman Castellano made a motion to pre-file the necessary resolution; Seconded by Legislator Ellner. All in favor.

**Item #6 – Approval/ Fund Transfer 24T436/ Dept. of Social Services/ 2 Conference
Call Hubs**

Chairman Castellano made a motion to approve Fund Transfer 24T436; Seconded by Legislator Ellner. All in favor.

**Item #7 – Approval/ Fund Transfer 24T372/ DPW/ Road Machinery Overtime
through Year End (Also reviewed in Physical)**

Chairman Castellano made a motion to pre-file the necessary resolution; Seconded by Legislator Gouldman. All in favor.

**Item #8 – Approval/ Fund Transfer 24T373/ Dept. of Social Services/ Authorized
Client Transport (Also reviewed in Health)**

Chairman Castellano made a motion to approve Fund Transfer 24T373; Seconded by Legislator Gouldman. All in favor.

**Item #9 – Approval/ Fund Transfer 24T374/ Dept. of Social Services/ Foster Care
Recruitment Giveaways (Also reviewed in Health)**

Chairman Castellano made a motion to approve Fund Transfer 24T347; Seconded by Legislator Gouldman. All in favor.

**Item #10 – Approval/ Fund Transfer 24T385/ District Attorney/ Replace Laptops
(Also reviewed in Protective)**

Chairman Castellano made a motion to approve Fund Transfer 24T385; Seconded by Legislator Ellner. All in favor.

**Item #11 – Approval/ Fund Transfer 24T387/ Health Dept./ Preschool Cost
Increases (Also reviewed in Health)**

Chairman Castellano made a motion to pre-file the necessary resolution; Seconded by Legislator Gouldman. All in favor.

Item #12 – Approval/ Fund Transfer 24T391/ Health Dept./ Nursing Overtime through Year End (Also reviewed in Health)

Chairman Castellano made a motion to pre-file the necessary resolution; Seconded by Legislator Ellner. All in favor.

Item #13 – Approval/ Fund Transfer 24T396/ Health Dept./ Environmental Health Services Overtime through Year End (Also reviewed in Health)

Chairman Castellano made a motion to approve Fund Transfer 24T396; Seconded by Legislator Gouldman. All in favor.

Item #14 – Approval/ Fund Transfer 24T398/ Dept. of Social Services/ Foster Home Recruitment Activities (Also reviewed in Health)

Chairman Castellano made a motion to approve Fund Transfer 24T398; Seconded by Legislator Ellner. All in favor.

Item #15 – Approval/ Fund Transfer 24T399/ Health Dept./ Rabies Vaccines (Also reviewed in Health)

Chairman Castellano made a motion to approve Fund Transfer 24T399; Seconded by Legislator Gouldman. All in favor.

Item #16 – Approval/ Budgetary Transfer 24T404/ Finance/ 2024 & 2025 Salary and Benefit Costs Pursuant to Ratified Contract Settlement between County and PCSEA (Also reviewed in Personnel)

Chairman Castellano made a motion to pre-file the necessary resolution; Seconded by Legislator Ellner. All in favor.

Item #17 – Approval/ Budgetary Transfer 24T406/ Finance/ Legal Aid 18b (Also reviewed in Protective)

Legislator Nacerino stated this is the County's obligation.

Chairman Castellano stated it was more expensive than expected.

Chairman Castellano made a motion to pre-file the necessary resolution; Seconded by Legislator Gouldman. All in favor.

Item #18 – Approval/ Fund Transfer 24T417/ Law Dept./ NYMIR Invoices through Year End (Also reviewed in Rules)

Chairman Castellano made a motion to pre-file the necessary resolution; Seconded by Legislator Ellner. All in favor.

Item #19 – Approval/ Fund Transfer 24T418/ Purchasing/ Payroll for Asset Manager/Procurement Coordinator

Chairman Castellano made a motion to pre-file the necessary resolution; Seconded by Legislator Gouldman. All in favor.

Item #20 – Approval/ Fund Transfer 24T424/ Law Dept./ Outstanding Legal Services Invoices not yet received for Remainder of Year (Also reviewed in Rules)

Chairman Castellano made a motion to pre-file the necessary resolution; Seconded by Legislator Ellner. All in favor.

Item #21 – Approval/ Fund Transfer 24T431/ Dept. of Social Services/ Furniture

Chairman Castellano made a motion to approve Fund Transfer 24T431; Seconded by Legislator Gouldman. All in favor.

Item #22 – Approval/ Corrective Action Plan/ Audit of Putnam County's Recreation and Golf Course Collections

Alexandra Gordon, Deputy Commissioner of Finance stated this is in response to the audit done at the Putnam County Golf Course. She stated the County did not have a cash handling policy therefore a policy was drafted for County-wide use. She stated that policy can be tailored to the specific departments. She stated there were also seven (7) key findings in the audit that are intertwined with the cash handling policy. She stated the cash handling policy needs to be approved by the Legislature before the other findings can be addressed.

Chairman Castellano questioned if the process has begun.

Deputy Commissioner Gordon stated yes, practices within the policy have been implemented and the departments have been responding very well. She stated employees have been very productive with feedback and guidance. She stated this will provide better safeguards to the taxpayer's money.

Legislator Ellner thanked the Finance Department for their work on this.

Chairman Castellano questioned if the County has considered utilizing a credit card system as opposed to handling cash.

Deputy Commissioner Gordon stated they have spoken about a cashless system, the cost is being looked into. She stated it can be very expensive.

Legislator Montgomery questioned where the cash is being collected. She questioned if it was related to the parking charge for events.

First Deputy Commissioner of Finance Sheila Barrett stated it is being collected through operations at the Golf Course. She stated the parking charge is utilized to offset the cost of the fire police.

Chairman Castellano made a motion to pre-file the necessary resolution; Seconded by Legislator Ellner. All in favor.

Item #23 – Approval/ Putnam County Cash Handling Policy and Procedures

Chairman Castellano made a motion to pre-file the necessary resolution; Seconded by Legislator Gouldman. All in favor.

Item #24 – FYI/ 2024 Guardrail & Property Damage Table – Duly Noted

Item #25 – Other Business – None

Item #26 – Adjournment

There being no further business at 7:25pm, Chairman Castellano made a motion to adjourn; Seconded by Legislator Gouldman. All in favor.

Respectfully submitted by Administrative Assistant Beth Robinson.