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

Members: Chairwoman Crowley and Legislators Regan & Russo

Wednesday September 23, 2026
(Immediately following Economic Development Mtg. beginning at 5:30pm)

The Meeting was called to order at 7:08pm by Legislator Russo who requested Legislator Regan lead in the Pledge of Allegiance. Upon roll call Legislators Regan and Russo were present. Chairwoman Crowley was absent. In Chairwoman Crowley's absence, Legislator Birmingham appointed Legislator Russo to Chair the Committee and stated he would be sitting on the Committee.

Item #3 – Acceptance of Minutes – July 27, 2026 & August 24, 2026

The minutes were accepted as submitted.

Item #4 – Correspondence – County Auditor

a. **Sales Tax Report**

Legislator Montgomery questioned whether sales tax collections were up or down.

Legislator Birmingham stated year-to-date sales tax collections through August were approximately $3.9 million above the prior year.

b. **Board In Revenue Report** – Duly Noted
c. **Transfer/Revenue Report** – Duly Noted
d. **Contingency/Subcontingency Report** – Duly Noted

Item #5 – Correspondence – Commissioner of Finance – Overtime/Temporary Report

Legislator Russo made a motion to waive the rules and accept the additional; Seconded by Legislator Birmingham. All in favor.

The report was duly noted.

Item #5a – Approval – Budgetary Amendment 26A069 – Historian – Donation to be used for Putnam County Courier Archive Digitization (Also reviewed in Health – Item #7)

Legislator Birmingham made a motion to pre-file the necessary resolution; Seconded by Legislator Russo. All in favor.

Item #5b – Approval – Budgetary Amendment 26A074 – Real Property – Reimbursement from Office of Real Property Tax Services for Commercial Appraising Class

Legislator Birmingham made a motion to pre-file the necessary resolution; Seconded by Legislator Regan. All in favor.

Item #5c – Approval – Budgetary Amendment 26A075 – Social Services & Mental Health – Reflect Adjusted State Aid Levels (Also reviewed in Health – Item #9a)

Legislator Birmingham made a motion to pre-file the necessary resolution; Seconded by Legislator Regan. All in favor.

Item #5d – Approval – Budgetary Amendment 26A077 – DPW – Local Match – Stoneleigh Ave. at Drewville Road Intersection Project (PIN 8761.97) (Also reviewed in Physical – Item #8)

Legislator Russo made a motion to pre-file the necessary resolution; Seconded by Legislator Regan. All in favor.

Item #6 – Approval for Signature – Fund Transfer 26T233 – Health Dept. – Early Intervention Overtime (Also reviewed in Personnel – Item #7)

Legislator Russo made a motion to approve Fund Transfer 26T233; Seconded by Legislator Birmingham. All in favor.

Item #7 – Approval – Fund Transfer 26T241 – County Attorney – Emergency Hire of Additional Attorney (Also reviewed in Personnel – Item #6)

Legislator Regan made a motion to pre-file the necessary resolution; Seconded by Legislator Birmingham. All in favor.

Item #8 – Approval for Signature – Fund Transfer 26T243 – Sheriff's Office – Corrections – Clothing Items & Supplies

Legislator Birmingham made a motion to approve Fund Transfer 26T243; Seconded by Legislator Regan. All in favor.

Item #9 – Approval – Fund Transfer 26T246 – Tourism – Targeted Social Media Campaign (Also reviewed in Economic Development – Item #5)

Legislator Russo made a motion to remove this item from the agenda; Seconded by Legislator Regan. All in favor.

Item #10 – Approval – Budgetary Transfer 26T247 – Social Services – Pay Differential for Director of Eligibility (Also reviewed in Health – Item #9b)

Legislator Russo made a motion to pre-file the necessary resolution; Seconded by Legislator Birmingham. All in favor.

Item #11 – Approval – Fund Transfer 26T248 – Finance – Cover County Portion for Medicaid Shares

Acting Commissioner of Finance Alexandra Gordon stated the State added an additional weekly Medicaid payment in 2026, resulting in an additional County share of approximately $105,948 that was not anticipated in the adopted budget.

Legislator Birmingham questioned whether the County would be short if the transfer were not approved.

Acting Commissioner Gordon confirmed the transfer is necessary to cover the additional Medicaid payment through year end.

Legislator Russo made a motion to pre-file the necessary resolution; Seconded by Legislator Regan. All in favor.

Item #12 – Approval for Signature – Fund Transfer 26T249 – Sheriff – Corrections – Cleaning Supplies

Legislator Russo made a motion to waive the rules and accept the additional; Seconded by Legislator Birmingham. All in favor.

Legislator Russo read supplemental information from the Sheriff's Office explaining that the $10,000 transfer would move funding from Jail Miscellaneous Supplies to Jail Janitorial Supplies so cleaning products are charged to the proper account.

Legislator Regan questioned whether the volume of printed backup was necessary and expressed frustration with the amount of paper provided.

Legislator Birmingham stated departments should continue providing the backup they believe is necessary and staff should not be responsible for deciding what submitted information Legislators should receive.

Legislator Montgomery stated the detailed information is helpful for understanding proposed purchases but she would prefer to review it electronically rather than on paper.

Legislative Counsel Heather Abissi stated the product and pricing information was appropriate backup for the proposed purchase.

Legislator Russo made a motion to approve Fund Transfer 26T249; Seconded by Legislator Birmingham. All in favor.

Item #13 – Approval for Signature – Fund Transfer 26T261 – Finance – Rectify Soil & Water Account for Part B Funds (Also reviewed in Physical – Item #9)

Acting Commissioner Gordon stated the $6,000 transfer would rectify the Soil & Water Conservation District Part B account after State aid associated with a culvert project was returned when the project was not completed.

Cassandra Roth, Chair of the Soil & Water Conservation District Board, questioned when and how the District would receive the reimbursement once the transfer was approved. She also questioned the status of the independent audit and whether it would be completed by December 31, 2026.

Acting Commissioner Gordon stated she would confirm the payment method and timing.

Legislator Birmingham stated the independent audit contracts were ready for signature and CBIZ would conduct the audit. He stated the County would provide the necessary information and work to meet the December 31, 2026 deadline.

Brett Yarris, Carmel resident, questioned whether the transfer could be expedited if the Audit Chair were unavailable to sign.

Legislator Birmingham stated the County Code permits the Audit Chairperson or a properly designated signatory to sign.

Legislator Birmingham made a motion to approve Fund Transfer 26T261; Seconded by Legislator Russo. All in favor.

Item #14 – Approval – Budgetary Transfer 26T268 – Dept. of General Services – Electric Supply and Delivery Costs through Year End (Also reviewed in Physical – Item #10)

Legislator Birmingham made a motion to pre-file the necessary resolution; Seconded by Legislator Regan. All in favor.

Item #15 – Approval for Signature – Fund Transfer 26T269 – Tourism – Advertising (Also reviewed in Economic Development – Item #6)

Legislator Birmingham made a motion to approve Fund Transfer 26T269; Seconded by Legislator Regan. All in favor.

Item #16 – Approval – Write off Delinquent Property Taxes – Tax Map #44.14-2-1 – Town of Carmel

Legislator Birmingham questioned the process for writing off the delinquent taxes.

Acting Commissioner Gordon stated the County acquired the subject property as part of the Fair Street project and delinquent taxes remained on the portion now owned by the County. She stated the write-off would clear those taxes from the records.

Legislator Birmingham questioned whether the $1,637.26 represented only the County portion of the taxes.

Acting Commissioner Gordon stated she believed it did and would confirm.

Legislator Russo made a motion to pre-file the necessary resolution; Seconded by Legislator Birmingham. All in favor.

Item #17 – FYI – Guardrail and Property Damage Report – Duly Noted

Item #18a – Other Business – Approval – Budgetary Transfer 26T275 – DPW – District Attorney Conference Room &125 Rt 312 Abatement & Demolition (Also reviewed in Physical – Item #15c)

Legislator Russo made a motion to waive the rules and accept the other business; Seconded by Legislator Regan. All in favor.

Legislator Russo made a motion to pre-file the necessary resolution; Seconded by Legislator Birmingham. All in favor.

Item #19 – Adjournment

There being no further business at 7:41pm, Legislator Russo made a motion to adjourn; Seconded by Legislator Birmingham. All in favor.

Respectfully Submitted by Deputy Clerk, Beth Robinson.