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COUNTY OF ERIE
MICHAEL P. KEARNS
ERIE COUNTY CLERK

December 21, 2021

Erie County Legislature
92 Franklin Street, 4th Floor
Buffalo, New York 14202

**Re: Filing of New York State Comptroller's Report of Examination
Restitution Payments – December 2021**

Dear Honorable Members:

Please be advised that the fiscal affairs of the County of Erie for the period beginning on January 1, 2018 and ending on June 30, 2019, have been examined by Office of the State Comptroller, and that the Report of Examination performed by the Office of the State Comptroller has been filed in my office, where it is available as a public record for inspection by all interested persons.

Pursuant to Section thirty-five of the General Municipal Law, the governing board of the County of Erie may, in its discretion, prepare a written response to the Report of Examination performed by the Office of the State Comptroller and file any such response in my office as a public record for inspection by all interested persons not later than March 14, 2022, which time period is ninety (90) days after presentation of the Report of Examination to this Honorable Body by the Office of the State Comptroller.

Sincerely,

Michael P. Kearns
Erie County Clerk

Enclosures

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ERIE COUNTY CLERK'S OFFICE



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STATE OF NEW YORK
ERIE COUNTY CLERK'S OFFICE

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Michael P. Kearns
Erie County Clerk

Erie County Probation Department

Restitution Payments

DECEMBER 2021



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per J.F.

499-37

OFFICE OF THE NEW YORK STATE COMPTROLLER
Thomas P. DiNapoli, State Comptroller

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Report Highlights

Erie County Probation Department

Audit Objective

Determine whether the Erie County (County) Probation Department (Department) officials enforced restitution orders, notified the court when a probationer violated the court order and disbursed victim restitution payments promptly and appropriately.

Key Findings

- Department officials did not always properly enforce restitution orders, notify the court when a probationer violated the court order, or disburse victim restitution payments appropriately. As a result, some victims may never receive the payments to which they are entitled.
- Officials did not establish adequate policies and procedures to enforce and monitor restitution obligations.
- 10 of the 30 restitution orders we reviewed had uncollected payments totaling \$24,365.
- Department officials had \$36,013 they could not provide support for the source of the funds that could potentially be used to pay unsatisfied restitution orders.

In addition, officials did not distribute all available undisbursed restitution or maintain sufficient undisbursed restitution records. Department policy also limited paying victims with unsatisfied restitution a maximum of \$100 payment each year their probationer's case was active.

Key Recommendations

- Establish adequate written policies and procedures for enforcing and monitoring restitution obligations.
- Provide meaningful oversight.
- Enforce and monitor restitution according to court orders and Department policies and procedures.

County officials agreed with our recommendations and indicated they will take corrective action. Appendix B includes our comment to the County's response.

Restitution Quick Facts

Collecting, Enforcing and Disbursing Restitution

Restitution is compensation ordered to be paid to a victim as a result of a defendant's criminal offense that resulted in the victim sustaining losses and/or damages. Courts may require probationers to pay restitution: at the time of the sentencing, in periodic installments or in a lump sum by the end of the probation term. Restitution may include, but is not limited to, reimbursement for medical bills, counseling expenses, loss of earnings and the replacement of stolen or damaged property. It is ordered by the court at the time of sentencing. Further, only a court can modify the restitution terms.

Department officials should ensure the collection and enforcement of restitution is in accordance with State laws, rules and regulations; Department policies and procedures; court-issued restitution orders; and any applicable guidelines set forth by the Office of Probation and Correctional Alternatives. The timely collection and enforcement of court-ordered restitution from probationers helps ensure that victims receive the compensation to which they are entitled.

The Commissioner is responsible for managing the Department's day-to-day operations and developing policies and procedures for collecting, safeguarding, disbursing and enforcing restitution, which includes reporting to the court when probationers fail to make court-ordered restitution payments.

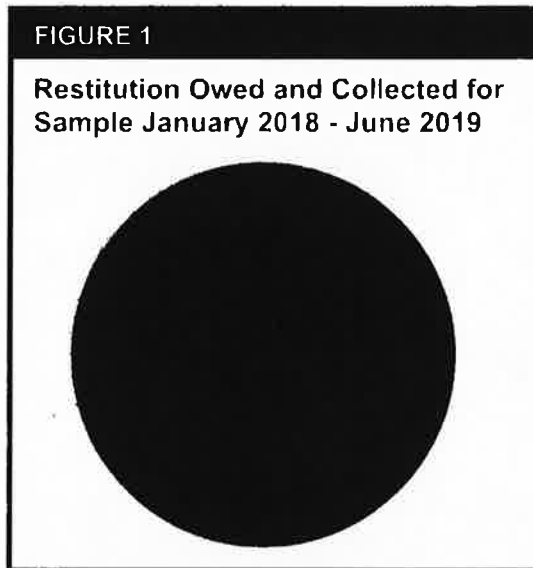
How Should the Collection of Restitution Be Enforced?

Probation departments must have a system that details the use of incentives and sanctions to encourage probationers to comply with the court's restitution order. A probationer's failure to comply with a restitution order must be reported to the court prior to probation supervision ending, allowing the court time to determine how to proceed. Therefore, probation department staff should maintain adequate records of probationers' total current and past due restitution and actions the department took to enforce restitution orders.

Officials Did Not Adequately Enforce Restitution Collections

The Department's "Operations Procedure regarding Review of Financial Obligations with Probationers" (Operations Procedure) states that probation officers are to, on at least a quarterly basis, review all outstanding financial obligations with their assigned probationers, including restitution, remind them of any upcoming or outstanding obligation due dates and document these financial obligation reviews. However, beyond that procedure, the Department has not established specific guidelines for enforcing and monitoring restitution obligations prior to the time at which a probation supervision case is being prepared for closure, including if and when warning letters and/or court notification should be sent when probationers are delinquent with their court-ordered restitution payments.

The Department had 727 restitution orders (cases) with probation supervision during our audit period. We reviewed 30 restitution cases totaling \$622,046, of which 20 had payments due during our audit period, to determine whether the Department enforced the collection of restitution. During our audit period, Department officials should have collected \$44,178 from probationers for these cases, including \$9,292 in prior period arrears (restitution payments outstanding at the commencement of our audit period). However, only \$19,813 was collected while \$24,365 remained outstanding (Figure 1). Specifically, 10 cases were in arrears \$24,365 and the required payments for the remaining 20 cases were in compliance with the restitution order terms, which included 10 with lump sum payments not yet due.



The Department did not adequately enforce the 10 cases with restitution in arrears. We reviewed the last payment made by each probationer during our audit period to determine if and when the Department notified the court when probationers were not compliant with the court's restitution order. Of the 10 cases in arrears, we found:

- The Department did not notify the court for six cases that were 29 to 397 days delinquent from the payment due dates through the end of the audit period.
- The Department notified the court for four cases.
 - One case had court notification issued to inform the court that probation supervision was ending with restitution remaining. This case was partially paid with the last payment made in March 2017 and the Department notified the court in May 2018, 427 days after the last payment was collected and 69 days prior to the end of probation supervision.
 - Three cases had court notifications issued because the probationers did not adhere to other conditions of probation and the Department included non-payment of restitution in the notification.

-
- One case had no payments made and the court was notified when restitution was 692 days delinquent.
 - For one case, the court was notified in January 2018 and although payments were subsequently made through April 2018, the probationer remained in arrears. Probation was revoked in June 2018.
 - For one case, the court was notified in December 2018, and the probationer made payments in February, March, April and May 2019.

Of the 10 cases in arrears, probation officers documented having conversations with probationers for nine cases regarding their restitution order (an average of nine conversations per arrears case), in accordance with the Operations Procedure. For the one case with no conversations documented, the probationer's lump sum restitution payment was not yet due at the time the probationer absconded from probation supervision. The probation officers' conversations with probationers regarding late or incomplete restitution payments generally did not result in compliance with court restitution orders.

The Commissioner and Deputy Commissioner told us that the court should be notified if a delinquent order is nearing the end of its restitution term. However, waiting until the end of the restitution term does not help ensure victims receive the money they are owed and provides the courts with less time to adjust restitution orders or probation terms. They also told us that probation officers use professional judgement to determine if a case should have court notification and that the decision to notify the court is situational and depends on the specific circumstances of each case. Because the Operations Procedure did not provide specific guidance on when the court should be notified for nonpayment of restitution, probation officers' actions were inconsistent.

How Should Restitution Payments Be Processed?

The Department should disburse collected restitution to victims promptly. Further, Department officials should make reasonable efforts to locate victims that no longer reside at the address on record in a timely manner.

The Department's Policies and Procedures for the Cashier's Office (Policy) states that twice a month the Cashier's Office reviews disbursement amounts in probationers' accounting records, prepares a list of checks to be printed by the County Comptroller's Office and issues checks to the applicable parties. The Policy also states that on a quarterly basis the Cashier's Office will obtain a report from the County Comptroller's Office regarding uncashed checks. In accordance with the Policy, when a check is returned as undeliverable or remains uncashed, the Cashier's Office will use reasonable efforts to locate the intended beneficiary

and issue a new check. All reasonable efforts are to be documented and must include reviewing case file information, searching through a software program or researching via the Internet (for business victims). If the victims have not been located despite the Department's reasonable efforts after one year from the payment made by the probationer, the unclaimed funds will be transferred to the Department's Victim Trust Account.

Officials Generally Disbursed Restitution Payments and Made Reasonable Efforts To Locate Victims With Uncashed Checks

To determine whether payments were made to victims in accordance with the Policy, for our sample of 30 cases, we reviewed the last restitution payment made by the probationer and determined when it was disbursed to the victim. During our audit period, the last collections received for 19 of the 30 cases totaled \$3,269 with no collections received for the remaining 11 cases. The Cashier's Office made 18 payments totaling \$3,256 to victims on average 20 days (between four and 84 days) after payment was received. Two of the 18 payments were disbursed to victims more than a month after the Department received payment: one was disbursed 72 days later after the Department made efforts to locate the victim and one payment was disbursed 84 days later. One other payment remained undisbursed for 33 days before the audit period ended. Although not specified in the Policy, the Commissioner and the Head Cashier told us the Department does not immediately make payments to victims for small amounts (under \$15) because they have found victims are less likely to cash these checks. This money is paid when either additional amounts are received, or time has passed without additional payments received.

We also reviewed the June 2019 bank statement and Department records to determine if there was idle victim money and whether reasonable efforts were taken to disburse the money. The Department did not have any outstanding checks more than a year old that should have been followed up on or transferred to the undisbursed restitution account.

How Should Undisbursed Restitution Payments Be Administered?

Undisbursed restitution payments (undisbursed restitution) is defined in law as those payments that were remitted by a defendant but not paid to the intended victim and remain unclaimed for a year, and the location of the intended victim cannot be found after using reasonable efforts. A list of unsatisfied restitution orders must be maintained in order to determine which victims' restitution order has gone unsatisfied for the longest period of time to make payments from undisbursed restitution. Unsatisfied restitution orders are defined to mean that the last scheduled payment is at least 60 calendar days overdue. If undisbursed restitution payments have gone unclaimed for a one-year period and the victim

cannot be located after using reasonable efforts, the undisbursed restitution should be paid to the victims with the oldest unsatisfied restitution orders.

Written procedures must be established for how undisbursed restitution will be paid, and should include timeframes for actions, identify the individuals responsible for each of the various steps, the types and the number of victim searches that should be conducted prior to transferring unclaimed money (e.g., unprocessed and outstanding checks) to the undisbursed restitution account and the records to be maintained. Money may be disbursed based upon month or year of the unsatisfied order, and a local director shall provide for a mechanism whereby victims receive a proportion or fixed amount of undisbursed restitution.

The Department's Policy states that the Cashier's Office will, on or about December 1st of each year, produce an Unpaid Victims Report (Report) for any adult probationers active on probation supervision, inclusive of absconders, with unsatisfied restitution orders. The Policy states that the Cashier's Office will review and investigate the Report's information to determine eligible unpaid victims based upon probation order dates that have remained unsatisfied for the longest period of time and the last payment processed from the probationer. The Policy also stipulates that only obligations where the probationer's last restitution payment was at least one year overdue will be considered. In addition, the Policy specifies that the disbursement of money to unpaid victims will be prioritized by the following categories: individuals, businesses or private agencies and government agencies.

The Policy requires that 20 percent of the total Victim Trust Account (undisbursed restitution account) balance will be maintained in the account in order to pay victims who previously could not be located and come forward following the annual disbursement. The fixed amount disbursed to each identified unpaid victim will be \$100. Before disbursing money to unpaid victims, the Cashier's Office is to mail a letter to the unpaid victims in order to verify the victims' locations and that they have not received money from another source.

Officials Did Not Distribute All Available Undisbursed Restitution Payments to Unsatisfied Orders

The Department maintained a list of unsatisfied restitution orders with probationers on probation supervision to make payments from the undisbursed restitution account. The Department documented contact with 34 victims from the list to confirm their location and verify that they had not received payment from another source. The Department made payments totaling \$3,017 to these 34 victims in January 2018 and April 2019, according to the Policy. However, based on the Department's Policy, victims with unsatisfied restitution orders where the payor was no longer on probation supervision with the Department were not eligible to receive undisbursed restitution payments and were not paid.

We reviewed Department records to determine the amount of undisbursed restitution the Department had available to pay victims with unsatisfied restitution orders. Department records identified \$412 as undisbursed restitution in the Victim Trust Account. In addition, the Department has an additional \$36,013 in its bank account for which Department officials could not provide records to support the source of the funds. The Commissioner told us the Department was not reconciling the account. As a result, officials were unaware what the \$36,013 was composed of. Therefore, the Department has as much as \$36,425¹ of undisbursed restitution funds, of which 20 percent (\$7,285) would be retained under the Policy while the remaining \$29,140 should be used to pay other unsatisfied restitution orders if the original victims cannot be located.

The Department identified unsatisfied restitution orders with probationers under probation supervision by age from their software program. At the end of our audit period, there were 53 victims with unsatisfied restitution orders with probationers on active probation supervision that had not received a payment from probationers in at least a year. While these victims are owed a total of \$312,142, the Department can only distribute \$4,058 of the \$29,140 in accordance with its Policy - \$100 to each of 36 victims who are owed more than \$100 and \$458 total to the remaining 17 victims who are each owed less than \$100.

The Commissioner told us the Department does not perform bank reconciliations because she thought the County Comptroller's Office performed them. The Commissioner also said that she thought the additional bank balance was in the account from a software conversion in 2010 but had no support to show when the money was received and from whom. As a result, the Department has additional funds that could potentially be used to pay victims with unsatisfied restitution orders if the Policy allowed for payments in excess of \$100. In addition, it is questionable whether the Department's Policy of paying undisbursed restitution solely to victims whose probationers have active cases is compliant with law. The law states undisbursed restitution must be designated for the payment of restitution orders that have remained unsatisfied for the longest period of time.

Officials Did Not Maintain Sufficient Undisbursed Restitution Records

The Department had records for what comprises their reported \$412 undisbursed restitution balance, but not for the \$36,013 in the Department's bank account. As a result of insufficient and unsupported records, Department officials cannot be sure whether this amount actually constitutes undisbursed restitution or if it is accurate. Further, without complete and accurate records, the risk of theft and misuse of collections significantly increases.

¹ Of this amount, \$36,013 is potential undisbursed restitution because Department officials must determine if the funds are in fact restitution and have remained unclaimed for at least a year, and perform reasonable efforts to locate the original intended victim before the funds can be used to pay other unsatisfied restitution orders.

...[T]he
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What Do We Recommend?

The Commissioner should:

1. Develop adequate written policies and procedures for enforcing and disbursing restitution that convey management's expectations to ensure the program is operating effectively, including:
 - Establishing timeframes for sending late payment and court notifications,
 - Maintaining complete records, and
 - Identifying the individuals responsible for each of the various steps.
2. Enforce and monitor restitution cases according to court orders.
3. Contact the New York State Office of Probation and Correctional Alternatives for guidance on establishing a complete list of unsatisfied restitution orders and making undisbursed restitution payments for these orders, then revise the Policy accordingly to allow for additional payments from the undisbursed restitution account.
4. Provide meaningful oversight to ensure the program is operating effectively, which should include actions such as ensuring bank reconciliations are completed and monitoring such actions by performing critical reviews of bank and unsatisfied restitution order records.
5. Ensure the undisbursed restitution balance is supported with records showing the amount and dates of payments that comprise the balance.

Appendix A: Response From County Officials



County of Erie
Mark C. Poloncarz
County Executive
Department of Probation

Michelle A. Olszowy
Commissioner

Kelli Blakeley
Deputy Commissioner

July 25, 2021

Julie Landcastle, Chief Examiner
Statewide Audit
State off Building, Suite 1702
44 Hawley Street
Binghamton, NY 13901-4417

Dear Ms. Landcastle:

The following is the audit response in regards the Erie County Probation Department Restitution Payments Draft Report of Examination (S9-20-11) for the period covered January 1, 2018 – June 30, 2019.

In regards to the findings by the Office of the State Comptroller related to our department's enforcement of restitution collection, I concur with the recommendation for a more thorough policy and procedure which would include timeframes for court notification when a probationer is delinquent in restitution payment in accordance with the court order. In addition, we recognize that a third of the restitution cases sampled during the audit were in arrears with their required payments and the courts were not notified in a timely manner of this delinquency.

Our department recognizes the importance of a probationer's obligation to make restitution to the victim of his/her crime in a timely manner. However, we also recognize that such often is difficult to accomplish without addressing some of the probationer's key criminogenic needs such as substance abuse and/or mental health treatment and employment. Our probation officers ongoingly consider a probationer's risk factors and needs as they relate to recidivism and violence which often affects the focus of restitution payments by the probationer. Regardless, court notification along with the circumstances surrounding is essential.

Secondly, with respect to the distribution of undisbursed restitution payments from the department's Victim Trust Account, the department clearly was on point and in compliance with its policies and procedures when disbursing such funds to victims in both January 2018 and April 2019. Thus, I concur with the initial audit information presented in this section of the report.

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However, I voice strong objection to the information presented in the latter section of the report which references \$36,013 as undisbursed restitution funds. The report further states department officials were unaware of what comprised these funds and could not provide records to support the source of the funds when in fact, the department was well aware and had detailed records to support \$29,752.86 of these funds. Our department remains steadfast in attributing these funds to our 2010 software conversion and in stating that this sum is not comprised of undisbursed restitution. However, I also recognize the clear need to institute a routine bank reconciliation process in conjunction with our Erie County Comptroller's Office. I further recognize that if such a bank reconciliation process had previously been in place, these monies in question would have been identified and resolved in a more expeditious fashion.

See
Note 1
Page 11

Lastly, the findings of the Office of the State Comptroller related to the distribution of undisbursed restitution to victims also cites the department policy limiting such to \$100 as well as the department policy regarding paying only victims whose probationers are under active probation supervision. With respect to the former, the department's annual Victim Trust Account has averaged \$2300 thus, in developing the related policy and determining a maximum disbursement amount, \$100 was determined as appropriate. However, this policy will be amended in order to accommodate those circumstances wherein the annual Victim Trust Account allows for a greater distribution to victims. With respect to the latter policy, our county's legal department is reviewing this matter and consulting with the Office of the State Comptroller to determine the legality of this recommendation. Our department's present stance is that upon the expiration, termination or revocation of a probationer's Order of Probation which outlines the conditions of restitution, our department is no longer authorized and/or responsible to collect and/or disburse restitution.

In closing, I would like to thank the Office of the State Comptroller for conducting such a thorough review of our department's restitution payment processes and appreciate the guidance you have provided to improve such processes. We look forward to your issuance of the final audit report and will, in the interim, initiate our corrective action plan efforts.

Sincerely,

Michelle A. Olszowy
Commissioner

cc: Mark C. Poloncarz, Erie County Executive
Benjamin Swanekamp, Deputy Director - Erie County Division of Budget and Management
Almeria McKnight, Systems Accountant - Erie County Probation Department

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Appendix B: OSC Comment on the County's Response

Note 1

While Department officials attribute the money to an error resulting from the Department's 2010 software conversion, officials did not provide documentation to support the composition of the money. Although a software conversion could impact a book balance it would have no effect on the bank account's balance. The source of the money on deposit remains unknown.

Appendix C: Audit Methodology and Standards

We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law. To achieve the audit objective and obtain valid audit evidence, our audit procedures included the following:

- We selected the County based on reported restitution collected in 2016, population and geographical location. For a fair representation of county probation departments, we selected counties with varying levels of reported restitution, population sizes and geographic locations across the State for this multi-unit audit.
- We interviewed Department staff to gain an understanding of the financial operations and existing internal controls related to collecting, disbursing and enforcing court-ordered restitution.
- We reviewed relevant State laws, rules and regulations. We also requested from Department officials all Department policies and procedures applicable to collecting, disbursing and enforcing court-ordered restitution and reviewed what was provided.
- We interviewed Department officials to gain an understanding of the Department's computer systems used to monitor, collect, record and disburse restitution funds and reviewed employees' user access to the computer systems in comparison to their job duties.
- We determined the total amount of restitution collected and disbursed during our audit period by obtaining and reviewing a report that showed cash receipts and disbursements related to all court-ordered restitution during our scope period.
- Using a random number generator, we selected a sample of 30 restitution cases from the Department's reports showing all new, open and closed court cases that involved restitution during our audit period to determine whether payments are made promptly and appropriately, and how the Department monitors cases with restitution.
- For the same sample of 30 restitution cases, we reviewed the last payment made by the probationers to determine if and when the Department notified the court for noncompliance with court-ordered restitution payments. If a payment was not made by a probationer, we used the first payment due date.
- We obtained and reviewed the June 2019 bank statement and other Department records to determine the total amount of undisbursed restitution available to disburse to unsatisfied restitution orders.
- We reviewed a quarterly report of outstanding checks to determine if the Department was attempting to locate the intended victims of these payments, and what those efforts included. If the victim was located, we

determined if a new check was issued and if the victims could not be located, whether the money was appropriately moved to undisbursed restitution. The first quarterly report in our audit period was selected because the checks in the report had more than a year elapsed by the end of our audit period and reasonable efforts should have been made to locate the victims or move the money to undisbursed restitution.

- We obtained and reviewed a report of unpaid restitution orders to determine which restitution orders have remained unsatisfied for the longest period of time, and to calculate how many of the oldest unsatisfied orders reported by the Department could be paid from the available undisbursed restitution balance.
- We determined the last time the Department made a payment of unclaimed restitution. For any payment of unclaimed restitution made during the audit period, we determined if the recipient had a restitution order that remained unsatisfied for the longest period of time, and whether contact was made with the victims prior to making payments to determine if they were still owed restitution.
- Based on our review of the Department's Policy, we determined if the Department had written procedures regarding the processing and disbursing of unclaimed restitution, victim location, and whether the Department staff was following the procedures for disbursing unclaimed restitution.

We conducted this performance audit in accordance with GAGAS (generally accepted government auditing standards). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Legislature to make the CAP available for public review in the Clerk's office.

Appendix D: Resources and Services

Regional Office Directory

<https://www.osc.state.ny.us/files/local-government/pdf/regional-directory.pdf>

Cost-Saving Ideas – Resources, advice and assistance on cost-saving ideas

<https://www.osc.state.ny.us/local-government/publications>

Fiscal Stress Monitoring – Resources for local government officials experiencing fiscal problems

www.osc.state.ny.us/local-government/fiscal-monitoring

Local Government Management Guides – Series of publications that include technical information and suggested practices for local government management

<https://www.osc.state.ny.us/local-government/publications>

Planning and Budgeting Guides – Resources for developing multiyear financial, capital, strategic and other plans

www.osc.state.ny.us/local-government/resources/planning-resources

Protecting Sensitive Data and Other Local Government Assets – A non-technical cybersecurity guide for local government leaders

<https://www.osc.state.ny.us/files/local-government/publications/pdf/cyber-security-guide.pdf>

Required Reporting – Information and resources for reports and forms that are filed with the Office of the State Comptroller

www.osc.state.ny.us/local-government/required-reporting

Research Reports/Publications – Reports on major policy issues facing local governments and State policy-makers

<https://www.osc.state.ny.us/local-government/publications>

Training – Resources for local government officials on in-person and online training opportunities on a wide range of topics

www.osc.state.ny.us/local-government/academy

Contact

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Division of Local Government and School Accountability
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Restitution Payments

DECEMBER 2021



OFFICE OF THE NEW YORK STATE COMPTROLLER
Thomas P. DiNapoli, State Comptroller

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Report Highlights

Restitution Payments

Audit Objective

Determine whether County Probation Department (Department) officials enforced restitution orders, notified the court when a probationer violated the court order and disbursed victim restitution payments promptly and appropriately.

Key Findings

Department officials must do more to ensure victims receive court ordered restitution. Our review of 13 County Probation Departments found:

- More than half, or 160 of the probationers tested, were behind on their restitution payments by a total of \$283,620. The courts were often not notified because Department policies did not always require court notification or officials failed to follow their policy and notify the court that the probationer failed to pay restitution as ordered.
- Restitution payments were not always disbursed to victims promptly or appropriately and reasonable efforts were not made to locate victims to disburse as much as \$1.6 million the Departments had on deposit, with some undisbursed restitution being held for 27 years.
- Nearly half of the Departments tested did not maintain complete lists of unsatisfied restitution orders and more than 75 percent of the Departments cannot identify the source of all the money on deposit in their restitution accounts.

As a result, some victims will never receive the payments to which they are entitled.

Key Recommendations

- Establish adequate written restitution policies and procedures for enforcing and monitoring restitution obligations.
- Make payments from the undisbursed restitution account to the crime victims whose restitution orders have remained unsatisfied for the longest period in a timely manner.

Audit Period Quick Facts

Collecting, Enforcing and Disbursing Restitution

Restitution is court-ordered compensation requiring a probationer to pay their victim for losses and/or damages sustained as a result of the probationer's criminal offense. Courts may require probationers to pay restitution:

- At the time of the sentencing,
- In periodic installments, or
- As a lump sum by the end of the probation term.

Restitution may include, but is not limited to, reimbursement for medical bills, counseling expenses, loss of earnings and the replacement of stolen or damaged property. The court orders restitution at the time of sentencing and is the only authority that can modify the restitution terms. New York State Criminal Procedure Law, and rules and regulations promulgated by the Office of Probation and Correctional Alternatives, detail restitution-related requirements.

Department officials should ensure the collection and enforcement of restitution is in accordance with State laws, rules and regulations, Department policies and procedures, court-issued restitution orders and any applicable guidelines set forth by the Office of Probation and Correctional Alternatives. The timely collection and enforcement of court-ordered restitution from probationers helps ensure that victims receive the compensation to which they are entitled.

Probation directors are responsible for managing their departments' day-to-day operations and developing and implementing policies and procedures for collecting, safeguarding, disbursing, and enforcing restitution, which includes reporting to the court when probationers fail to make court-ordered restitution payments.

The records of the 13 Departments included in this audit indicated they had more than \$20 million¹ in uncollected restitution for 1,950 open cases. However, due to inconsistent and limited reporting capabilities² among the Departments, this figure may also include restitution owed by probationers who were incarcerated, transferred to a different county for probation supervision or absconded from probation supervision.

How Should the Collection of Restitution Be Enforced?

Probation departments must have a system that details the use of incentives and sanctions to encourage probationers to comply with the court's restitution order. A probationer's failure to comply with a restitution order must be reported to the court prior to probation supervision ending, allowing the court time to determine how to proceed. Therefore, probation department staff should maintain adequate

1 Refer to Appendix A for information on the 13 counties.

2 For one Department, this figure is also limited to open cases selected for testing.

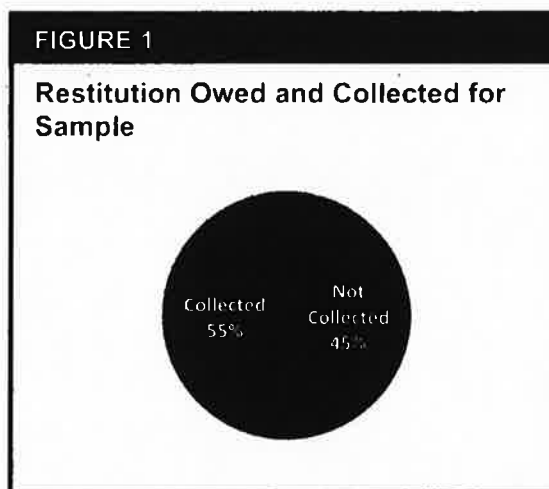
records of probationers' total current and past due restitution and actions the department took to enforce restitution orders.

Department policies and procedures should provide guidance to department employees for enforcing restitution, including when the court should be notified for non-payment of restitution.

Officials Did Not Adequately Enforce Restitution Collections

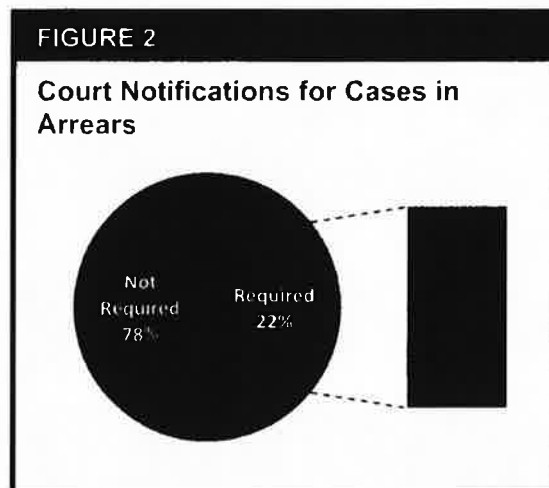
Restitution Owed and Collected – The 13 Departments had a total of 3,851 restitution cases with probation supervision during our audit period. We reviewed 343³ cases with ordered restitution totaling \$2.8 million to determine whether the Departments enforced the collection of restitution. The average collection rate was 55 percent, with collection rates for the Departments ranging between 10 percent and 97 percent.

During the audit period, \$629,177 should have been collected from 313 cases with monthly or lump-sum payments that were ordered to be paid, including \$171,028 in prior period arrears (restitution payments outstanding at the commencement of our audit period). While \$345,557 was collected, \$283,620 remained outstanding (Figure 1). Specifically, 160 cases (51 percent) were in arrears and 153 cases (49 percent) were in compliance with the restitution order terms. Significant amounts of restitution owed remained uncollected.



³ This includes 30 cases for which court orders did not specify restitution payment terms. Therefore, Departments could not enforce restitution payments.

Court Notification – Of the 160 cases in arrears, five Departments had policies that required court notification for 35 cases (22 percent). Of them, the court was notified for nine (26 percent) and not notified for 26 (Figure 2). Court notification was not required by Department policies or procedures for the remaining 125 cases in arrears (78 percent) even though probationers associated with these cases were delinquent by \$239,384.



Five Departments (38 percent) had policies or procedures that required court notification for non-payment of restitution or restitution in arrears. Of them, only one followed their policy for notifying the court for the one case requiring notification, while four did not notify the court for 26 cases that were delinquent in making payments. For eight Departments whose policies did not establish court-notification requirements for nonpayment of restitution, six Departments notified the court for non-payment of restitution for 19 of the 73 cases tested (26 percent) but the court was not notified for 54 cases (74 percent), including two cases that were \$55,695 in arrears at the time probation supervision expired. Two Departments did not notify the court for any cases in arrears.

Department officials generally indicated their policies did not include specific requirements for court notification because the decision to notify the court is made on a case-by-case basis, often only if non-payment is determined to be willful. As a result, probation officers' and supervisors' actions were inconsistent. In addition, among Departments that had policies and/or procedures requiring court notification, there was little to no monitoring or oversight to ensure court notifications were made in accordance with such policies and procedures.

By not notifying the court for nonpayment of court-ordered restitution, particularly for cases where probation supervision may be ending, Departments may not be affording the court the opportunity to decide how to proceed while the probationer is still under probation supervision and victims may not receive the compensation to which they are entitled.

...Departments may not be affording the court the opportunity to decide how to proceed while the probationer is still under probation supervision and victims may not receive the compensation to which they are entitled.

Delinquency Notices – Delinquency notices may be used by Departments to encourage probationers to comply with restitution orders and inform probationers of the potential consequences of noncompliance. Two Departments' policies addressed delinquency notices, one as a requirement and one as a recommendation. However, delinquency notices were rarely sent. Of the two Departments, one should have issued 21 notices and the other could have issued eight, but collectively only issued two notices (7 percent). The other 11 Departments did not require or issue delinquency notices.

Directors generally explained that delinquency notices were not issued in accordance with policy because either probation officers were responsible for sending the delinquency letters when a probationer violates the court's restitution order and did not do so, or sending these notices was a best practice and was not a requirement. However, the lack of monitoring to ensure such notices in the two Departments were followed resulted in inconsistent actions taken by those Departments' employees for restitution cases in arrears.

How Should Restitution Payments Be Processed?

Departments should disburse collected restitution to victims promptly. Further, department officials should make reasonable efforts to locate victims that no longer reside at the address on record in a timely manner.

County probation directors are responsible for establishing a system of controls to guarantee the timely disbursement of financial obligations. To provide guidance to their respective department employees, adequate policies and procedures for processing restitution payments and conducting victim location efforts should be established.

Officials Generally Disbursed Current Restitution Collections Promptly

To determine whether restitution collections were paid to victims promptly, for our sample of 343 cases, we reviewed the last restitution payment made by each probationer and determined when it was disbursed to the intended victims. During our audit period, the last payments collected by the Departments for 245 orders totaled \$87,393, with no collections received for the remaining 98 orders. Overall, the Departments promptly distributed restitution collected to the intended victims and generally issued disbursements within one month after payment was received.

Officials Generally Did Not Make Reasonable Efforts To Locate Victims

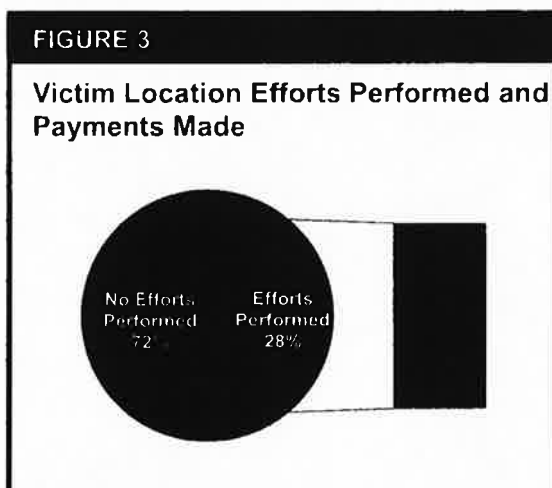
While two Departments did not have any uncashed checks or unissued victim payments older than one year, 11 Departments did not appropriately follow up on a significant number of uncashed checks and unissued victim payments. Records indicated Departments had uncashed checks and unprocessed payments totaling \$327,898 that were between one and 12 years old.

We reviewed 137 uncashed checks and unissued victim payments over one-year old totaling \$123,368 and found Departments documented no actions to locate victims, if any were taken, for 98 payments (72 percent) totaling \$67,631. While victim location efforts were documented for the other 39 payments (28 percent), and new checks totaling \$44,449 were issued to 11 victims (28 percent), 28 payments (72 percent) totaling \$11,288 were not distributed to victims or designated as undisbursed restitution (Figure 3).

Department officials were often unaware of the amount and age of uncashed checks and unissued payments because they were either not performing complete bank reconciliations or not adequately reviewing them. Department officials often explained that searches were performed but the results may not have been documented, or that searches were not performed due to a lack of staffing. Additionally, because some search efforts were not documented, Departments will need to perform these efforts again.

However, if victim location efforts were successful, Departments should have issued victim payments. Conversely, if the Departments could not locate victims after using reasonable efforts, because the payments were unclaimed for at least one year, the money should have been transferred to their respective undisbursed restitution accounts to be used to pay other unsatisfied victims. As a result of the lack of monitoring and oversight, some victims are not receiving payment to which they are entitled or are experiencing significant delays.

Department officials were often unaware of the amount and age of uncashed checks and unissued payments....



How Should Undisbursed Restitution Be Administered?

Undisbursed restitution payments (undisbursed restitution) are defined in law as payments that were remitted by a defendant but not paid to the intended victim and remain unclaimed for a year, and the location of the intended victim cannot be found after using reasonable efforts. A list of unsatisfied restitution orders must be maintained to determine which victims' restitution orders have gone unsatisfied for the longest period of time. If undisbursed restitution has gone unclaimed for a period of one year and the victim cannot be located after using reasonable efforts, the undisbursed restitution should be paid to the victims with the oldest unsatisfied restitution orders.

Written procedures must be established for how undisbursed restitution will be paid, and should include timeframes for actions, identify the individuals responsible for each of the various steps, the types and the number of victim searches that should be conducted prior to transferring unclaimed money (e.g., unprocessed and outstanding checks) to the undisbursed restitution account and the records to be maintained. Each county probation director must provide for a mechanism whereby victims receive a proportion or fixed amount of undisbursed restitution.

Officials Generally Did Not Make Undisbursed Restitution Payments

Overall, all 13 Departments failed to disburse all potential undisbursed restitution. Additionally, three Departments did not have written policies or procedures to provide guidance for the distribution of undisbursed restitution, as required.

We reviewed each Department's records and determined they had as much as \$1.6 million of undisbursed restitution that could have been used to pay victims with unsatisfied orders had the Departments properly handled these funds by making reasonable efforts to locate the victims. Ten Departments identified a combined total of \$78,636 in undisbursed restitution. In addition, 11 Departments had uncashed checks and unprocessed payments totaling at least \$226,682 that remained idle unnecessarily for more than one year and some for as long as 12 years. Further, 10 Departments (77 percent) had more than \$1.3 million in their restitution accounts for which they could not identify the sources of the funds, 97 percent of which was attributable to one Department.⁴

If Departments maintained adequate records, including the source of all funds, and performed reasonable efforts to locate the intended victims, all of these amounts should have been designated as undisbursed restitution and paid to the victims that remained unsatisfied for the longest period of time.

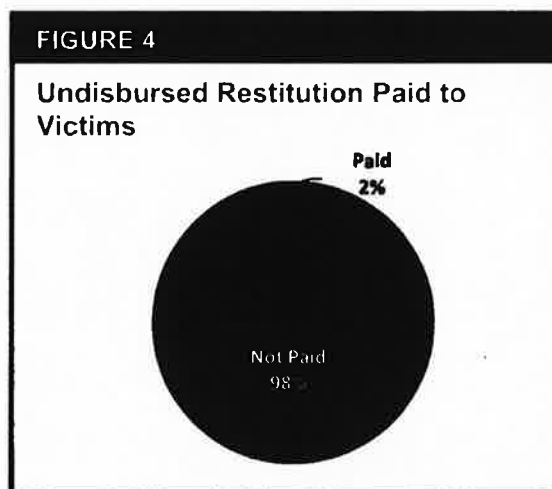
⁴ Refer to Appendix A.

While four Departments disbursed only \$31,350 (2 percent) to victims of unsatisfied orders, these Departments had as much as \$1.3 million⁵ of undisbursed restitution that they unnecessarily held. Additionally, nine Departments with as much as \$260,349⁶ of undisbursed restitution made no payments to victims that remained unsatisfied for the longest period of time (Figure 4).

Department officials offered various reasons why undisbursed restitution payments were not made to victims, including:

- A lack of documentation for some cases to determine which victims had the oldest unsatisfied restitution orders.
- A lack of staff to complete reasonable victim location efforts.
- Officials were unaware there was available undisbursed restitution to distribute.
- Officials were holding the undisbursed funds until the original intended victims could be found.
- Officials were unaware of the source of the funds.

Often, the Departments held money for years without payments being made. For example, one Department had checks outstanding for 12 years that they did not follow up on, and another Department had money designated as undisbursed restitution that remained idle for 27 years. As a result, some victims are not receiving the restitution they are entitled to, some of whom have waited decades to receive their court-ordered restitution.



While four Departments disbursed only \$31,350 (2 percent) to victims of unsatisfied orders, these Departments had as much as \$1.3 million of undisbursed restitution that they unnecessarily held.

⁵ This figure represents potential undisbursed restitution because Department officials must determine if the funds are restitution, have remained unclaimed for at least a year and perform reasonable efforts to locate the original intended victim before the funds can be used to pay other unsatisfied restitution orders.

⁶ Ibid.

Some Departments Did Not Properly Maintain Lists of Unsatisfied Restitution Orders

While seven Departments (54 percent) identified unsatisfied restitution orders by date to assist in determining which of the orders have remained unsatisfied for the longest period of time, the other six Departments (46 percent) did not. These six Departments either excluded certain victims from their lists or did not appropriately list victims by the oldest order date. Department officials explained that the lists were incomplete or inaccurate for several reasons including lack of documentation, software issues, differing interpretations of the law or their policy requirements excluded some orders. Additionally, there was a general lack of monitoring and supervisory oversight over the incomplete unsatisfied restitution order lists. Because some Departments did not maintain complete and accurate records, some victims will never receive the payments to which they are entitled.

What Do We Recommend?

Each Department's Director or Commissioner should:

1. Develop adequate written policies and procedures for enforcing and disbursing restitution that convey management's expectations to ensure the program is operating effectively, including:
 - Establishing timeframes for sending court notifications,
 - Developing steps to be taken with outstanding checks and unprocessed payments,
 - Maintaining complete records,
 - Maintaining complete lists of unsatisfied restitution orders,
 - Developing procedures for handling undisbursed restitution money, and
 - Identifying the individuals responsible for each of the various steps.
2. Enforce and monitor restitution according to court orders and Department policies and procedures.
3. Make reasonable efforts to locate victims, document actions and results, and issue payments to the victims who can be located and transfer unclaimed money to the undisbursed restitution account when appropriate.
4. Contact the New York State Office of Probation and Correctional Alternatives for guidance in establishing a complete list of unsatisfied restitution orders and making undisbursed restitution payments for these orders, then update the unsatisfied restitution order list.

-
5. Make payments from the undisbursed restitution account to the crime victims whose restitution orders have remained unsatisfied for the longest amount of time.
 6. Provide meaningful oversight to ensure the program is operating effectively, which should include actions such as performing and critically reviewing bank reconciliations, following up on outstanding checks or held payments and reviewing unsatisfied restitution order records to ensure payments are made.

Appendix A: Probation Department Information

Figure 5: County Probation Department Summary Information and Links to the Individual Reports.

Probation Department	Region	Resolutions Orders	Collections	Disbursements	Restitution Paid
Chenango	Southern Tier	101	\$147,676	\$148,469	\$343,838
Franklin	North Country	326	\$209,361	\$217,354	\$591,079
Orange	Mid-Hudson	369	\$830,189	\$874,272	\$2,220,539
Rensselaer	Capital District	201	\$336,987	\$321,663	\$802,508
Seneca	Finger Lakes	56	\$49,646	\$48,788	\$129,763
Ulster	Mid-Hudson	404	\$330,141	\$417,081	\$2,751,775
Wyoming	Finger Lakes	75	\$137,240	\$140,770	\$165,616

a Disbursements include money collected prior to the audit period and was subsequently disbursed during the audit period.

b Departments provided reports for open cases during field work, and could include payments made after the audit period, probationers that are incarcerated, transferred or otherwise supervised by another Department, and/or not on direct probation supervision.

Figure 6: Collections and Enforcement

Probation Department	Payments Collected	Payments Due	Amount Due	Collections Rate	Delinquency Rate	Cases Tested	Cases Screened	Withdrawals
Chenango	\$33,471	\$23,979	\$9,492	72%	28%	20	6	4
Franklin	\$31,238	\$11,785	\$19,453	38%	62%	30	16	6
Orange	\$56,607	\$37,288	\$19,319	66%	34%	29	19	3
Rensselaer	\$77,858	\$52,086	\$25,772	67%	33%	28	13	2
Seneca	\$70,706	\$6,901	\$63,805	10%	90%	13	9	0
Ulster	\$30,734	\$18,239	\$12,495	59%	41%	29	16	1
Wyoming	\$6,812	\$4,866	\$1,946	71%	29%	24	6	1

a Payments due during the audit period plus prior period amounts due and not collected

Figure 7: Undisbursed Restitution

County Department	Disbursed Restitution	Undisbursed Checks	Unpaid Restitution	Unreported Bank Balances	Unreported Free Policy	Total Undisbursed Restitution	Disbursed	Net Undisbursed
Chenango	\$356	\$1,662	\$0	\$672	\$0	\$2,690	\$0	\$2,690
Franklin	\$0	\$2,918	\$0	\$0	\$0	\$2,918	\$0	\$2,918
Orange	\$12,473	\$72,431	\$3,440	\$0	\$0	\$88,344	\$0	\$88,344
Rensselaer	\$0	\$107,417 ^a	\$0	\$1,372	\$0	\$108,789	\$0	\$108,789
Seneca	\$8,147	\$0	\$1,406	\$0	\$1,911	\$7,642	\$0	\$7,642
Ulster	\$681	\$703 ^b	\$0	\$0	\$169	\$1,215	\$538	\$677
Wyoming	\$0	\$1,423	\$0	\$405	\$0	\$1,828	\$0	\$1,828

a Amounts identified by individual departments as available undisbursed restitution, prior to disbursements, if any, to unsatisfied orders. This figure includes amounts that Department officials could not identify the source of the funds. Four Departments (Putnam, Saratoga, Seneca and Wayne) could not provide support for the source of some or all of the funds they identified as undisbursed restitution. Refer to individual Department reports for details.

b Unsupported bank balances are reported or determined balances that departments could not adequately support the source of such funds.

c Three Departments' policies required the Departments to hold 20 percent of their undisbursed restitution in the event an intended victim was found after disbursement.

d Amounts are potentially available because Department officials must determine if the funds are restitution and have remained unclaimed for at least a year and have made reasonable efforts to locate the original intended victim before the funds can be used to pay other unsatisfied restitution orders.

e The Department's accounting system reported 155 outstanding checks totaling \$27,935 that were over one year old, and 501 checks totaling \$79,482 that were marked as cancelled in the accounting program. All of these outstanding and canceled checks could have been available as undisbursed restitution if the intended victims could not be located using reasonable efforts.

f Although County Comptroller records listed 870 checks totaling \$179,159 outstanding for over one year, due to inaccurate recordkeeping, Department officials were unaware of how much is actually outstanding.

g The Department had 26 checks totaling \$2,242 that were outstanding over one-year old. However, five checks totaling \$703 were over one-year old at the end of the County's fiscal year and could have been distributed as undisbursed restitution per Department policy.

Appendix B: Responses From County Officials

We provided a draft copy of the global report to all 13 counties we audited and requested a response from each. We received five written responses. Eight counties chose not to respond (Franklin, Orange, Putnam, Rensselaer, Seneca, Suffolk, Wayne and Wyoming).

Chenango and Jefferson County officials provided comments that were specific to their own audit and were not included in this appendix. The following comments were excerpted from the three written responses that addressed the draft copy of this report.

Erie County officials said:

"A review of this report ... was determined useful in revealing trends within the state as well as identifying other probation departments as potential resources for our department. Those departments who have demonstrated a high collection rate of restitution and have implemented a court notification process for non-compliant probationers have now been identified as resources for internal practice improvement."

"...[I]t is our view that a high rate of compliance with the restitution related terms of probation is quite challenging when considering the multitude of probation conditions and issues faced by individuals on probation supervision. Probation departments in NYS utilize a standard risk and needs assessment tool ... this tool is instrumental in directing a probation officer's efforts in working with a probationer to address issues which contribute to criminal behavior. An officer will focus on criminogenic needs such as substance abuse and/or mental health concerns as well as housing and employment which are targeted in the assessment and are often critical to a law-abiding life. The collection of restitution from a probationer per the terms of that probationer's court-imposed conditions is often difficult to prioritize when these other needs are evident. Court notification by departments...of such non-compliance clearly needs improvement as evidenced by OSC's audits. Alerts of non-compliance forwarded to the Court such as "Delinquency Notices" referenced in this report on page 6 should also include a brief outline of the probationer's circumstances, so that the court is informed and not simply notified."

"This report's assemblage of findings clearly exhibits the need for a state-wide information session coordinated between New York State Office of Probation and Correctional Alternatives (OPCA) and the Office of the New York State Comptroller wherein applicable laws are examined and discussed, guidance is provided on policy development, policy examples are made available and best practices identified via this audit process are shared with all county departments. It is my understanding that such a forum has been entertained and efforts are underway to execute this intervention."

Saratoga County officials said:

"We have reviewed the report and are in general agreement with the recommendations offered in the report."

".... [W]e will utilize the recommendations to inform the updating of our policies and procedures in response to the audit."

Ulster County officials said:

"It is clear that there is a lot of variation across the state in regard to restitution collection, disbursement and enforcement."

"We are hopeful that through your recommendations, and future guidance by the NYS Office of Probation and Correctional Alternatives, we will have clear direction on how to best handle the different functions of this important work."

Appendix C: Audit Methodology and Standards

We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law. To achieve the audit objective and obtain valid audit evidence, our audit procedures included the following:

- We selected 13 counties for the audit based on reported restitution collected in 2016, population and geographical location. We selected counties with varying levels of reported restitution, population sizes and geographic locations across the State.
- We extended the scope for four Probation Departments to perform additional audit testing:
 - Orange County: We extended the scope to September 2015 to review the last undisbursed restitution payment.
 - Franklin County: We extended the scope to August 2017 to review the last undisbursed restitution payment.
 - Ulster County: We extended the scope to December 2017 to review restitution case monitoring actions for sampled cases.
 - Suffolk: We extended the scope to March 2015 to review victim location efforts for our testing of reported uncashed checks.
- We interviewed Department staff to gain an understanding of the financial operations and existing internal controls related to collecting, disbursing and enforcing court-ordered restitution.
- We reviewed relevant State laws, rules and regulations. We also requested from officials all Department policies and procedures applicable to the collecting, disbursing and of enforcing court-ordered restitution and reviewed what was provided.
- We determined the total amount of restitution collected and disbursed during our audit period by obtaining and reviewing Department reports that showed cash receipts and disbursements related to all court-ordered restitution during our scope period.
- Using a random number generator, we selected a sample of 343 restitution cases from all Departments' reports showing all new, open, and closed cases that involved restitution during our audit period to determine whether payments were made promptly and appropriately, and how Departments monitored the restitution cases.
- For the same sample of 343 cases with restitution orders, we reviewed the last payment made by the probationers to determine whether the Departments took the appropriate monitoring actions based on its policies and procedures for notifying the court. If a payment was not made by a probationer during our audit period, we used the first payment due date.

-
- We obtained and reviewed restitution bank statements, reconciliations, and/or other Department records, to determine the total amount available to disburse for unsatisfied restitution orders.
 - We reviewed a sample of 137 outstanding checks and unprocessed payments to determine what efforts the Departments were using to attempt to locate the intended victims of these payments. If the victims were located, we determined if a new check was issued, and if the victims were not located, whether the money was moved to the undisbursed restitution account. This sample was selected due to high dollar amount, type of victim or repeated amounts. Refer to individual probation department reports for specific selection methodology.
 - We obtained and reviewed reports of unpaid restitution orders to determine if they were complete and accurate and which restitution orders have remained unsatisfied for the longest period of time.
 - We determined the last time the Departments made a payment of unclaimed restitution. For any payment of unclaimed restitution made during the audit period (if applicable), we determined if the recipient had a restitution order that remained unsatisfied for the longest period of time.
 - Based on our review of the Departments' policies, we determined if the Departments had written procedures regarding the processing and disbursing of unclaimed restitution, and whether Department staff were following their procedures for disbursing unclaimed restitution.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or relevant population size and the sample selected for examination.

Appendix D: Resources and Services

Regional Office Directory

www.osc.state.ny.us/files/local-government/pdf/regional-directory.pdf

Cost-Saving Ideas – Resources, advice and assistance on cost-saving ideas

www.osc.state.ny.us/local-government/publications

Fiscal Stress Monitoring – Resources for local government officials experiencing fiscal problems

www.osc.state.ny.us/local-government/fiscal-monitoring

Local Government Management Guides – Series of publications that include technical information and suggested practices for local government management

www.osc.state.ny.us/local-government/publications

Planning and Budgeting Guides – Resources for developing multiyear financial, capital, strategic and other plans

www.osc.state.ny.us/local-government/resources/planning-resources

Protecting Sensitive Data and Other Local Government Assets – A non-technical cybersecurity guide for local government leaders

www.osc.state.ny.us/files/local-government/publications/pdf/cyber-security-guide.pdf

Required Reporting – Information and resources for reports and forms that are filed with the Office of the State Comptroller

www.osc.state.ny.us/local-government/required-reporting

Research Reports/Publications – Reports on major policy issues facing local governments and State policy-makers

www.osc.state.ny.us/local-government/publications

Training – Resources for local government officials on in-person and online training opportunities on a wide range of topics

www.osc.state.ny.us/local-government/academy

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