

**REPORT OF EXAMINATION  
OF THE  
FEDERAL REVENUE SHARING  
TOWN OF EVANS**



**OFFICE OF THE STATE COMPTROLLER  
DIVISION OF MUNICIPAL AFFAIRS**

**EDWARD V. REGAN  
Comptroller**



STATE OF NEW YORK  
OFFICE OF THE STATE COMPTROLLER  
ALBANY, NEW YORK  
12236

EDWARD V. REGAN  
STATE COMPTROLLER

85FRS-21

January 1, 1984 - December 31, 1984  
Report Filed - JAN 27 1986

REPORT ON FEDERAL REVENUE SHARING COMPLIANCE

TO THE SUPERVISOR AND MEMBERS  
OF THE TOWN BOARD  
OF THE TOWN OF EVANS  
ERIE COUNTY, NEW YORK:

Pursuant to the authority vested in the State Comptroller by Article 3 of the General Municipal Law, we have examined the records, documents and procedures of the Town of Evans for the fiscal year ended December 31, 1984, to determine compliance with the Revenue Sharing Act as contained in the Local Government Fiscal Assistance Amendments of 1983 and regulations issued by the Office of Revenue Sharing, U.S. Department of the Treasury, and compared data on the appropriate Bureau of Census form, on file with the town, with the audited records of the Town of Evans. Our examination consisted of tests of the accounting records and other auditing procedures as we considered necessary in the circumstances.

The combined financial statements of the Town of Evans for the fiscal year ended December 31, 1984 have been examined by other independent accountants and they have issued their report thereon dated March 20, 1985.

In our opinion, for the items tested, the Town of Evans complied with the provisions of the Revenue Sharing Act and regulations except for the following matters:

Notice of the Budget Hearing

The published notice of the budget hearing did not include a summary by major expenditure category of the entire proposed budget for 1985. (31 CFR 51.14(c))

Notice of Availability of The Use Report

There was no indication that a notice of the availability for public inspection of the use report for 1984 had been published.

The recipient government shall publish a notice which indicates that the use report is available for public inspection within 30 days of the filing of the report (31 CFR 51.12(c)).

Further, during the course of our examination, nothing else came to our attention that would cause us to believe the Town of Evans had not complied with the aforementioned provisions of the Act and regulations.

Very truly yours,  
*Office of the State Comptroller*

OFFICE OF THE STATE COMPTROLLER  
DIVISION OF MUNICIPAL AFFAIRS

Albany, New York  
December 11, 1985