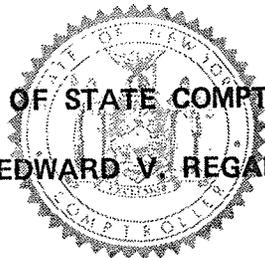


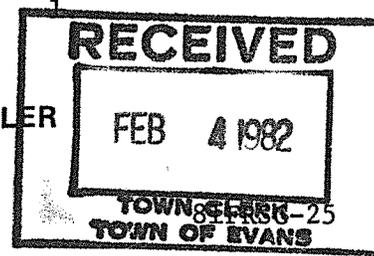
**REPORT OF EXAMINATION  
OF  
FEDERAL REVENUE SHARING  
TOWN OF EVANS**

**OFFICE OF STATE COMPTROLLER  
EDWARD V. REGAN**





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



EDWARD V. REGAN  
STATE COMPTROLLER

January 1, 1979 - December 31, 1980  
Report Filed - February 1, 1982

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

We have examined Federal Revenue Sharing transactions of the Town of Evans for the fiscal years ended December 31, 1979 and December 31, 1980, for compliance with applicable laws and regulations; and in addition, we have compared census data with audited records of the Town of Evans for the fiscal year ended December 31, 1978. Our examination was made in accordance with Standards for Audit of Governmental Organizations, Programs, Activities and Functions issued by the Comptroller General of the United States as applicable to compliance auditing, and accordingly included such tests of the town's financial records and other auditing procedures as we considered necessary in the circumstances.

Such examination was limited to: (1) tests of compliance with the Federal Revenue Sharing Act and regulations as required by Section II.C.3 of the Audit Guide and Standards for Revenue Sharing and Antirecession Fiscal Assistance Fund Recipients issued by the Office of Revenue Sharing, U.S. Department of Treasury and (2) comparisons of data on Bureau of Census Form RS-8 with the audited records of the Town of Evans as required by Section II.C.4 of the Guide.

We noted no instances of noncompliance with the regulations governing the handling of revenue sharing transactions.

We noted no material differences between the data on the Bureau of Census Form RS-8 and the records of the Town of Evans for the year ended December 31, 1978.

The financial statements of the various funds and account groups of the Town of Evans for the years ended December 31, 1979 and December 31, 1980 were audited by Clarence Rainess and Co., C.P.A. and they have issued reports thereon. The audit reports have been accepted by the Town Board of Evans and copies of such examination reports are on file in the Office of the Town Clerk of Evans.

Very truly yours,

*Office of the State Comptroller*  
OFFICE OF THE STATE COMPTROLLER  
DIVISION OF MUNICIPAL AFFAIRS

Albany, New York  
December 18, 1981