

# **Journal of Proceedings**

OF THE COMMON COUNCIL OF THE CITY OF OLEAN, N.Y.

March 17, 2026

## **COMMON COUNCIL CHAMBERS COUNTY OF CATTARAUGUS STATE OF NEW YORK**

*A Special Meeting of the Olean Common Council of the City of Olean was held on Tuesday, March 17, 2026 at 6:00 p.m.*

**PRESENT:** *Aldermen Robinson, Bennion, Keary, McCall, Crawford, and Anastasia*

**ABSENT:** *Alderman Forney*

**OFFICIALS:** *Mayor Amy Sherburne; Frank Caputo, City Clerk; Lens Martial, City Auditor; Mike Morgan, City Attorney; Jennifer Fairbanks-Black, Chief of Staff; James Sprague, Director of Public Works; Stephanie Olson, Principal Account Clerk, and Tiffany Taylor, Managerial Confidential Administrative Secretary*

### **COMMUNICATIONS FROM THE MAYOR**

*Mayor Sherburne explained the City operates under three governing authorities: the Chief Executive Officer or the Mayor, the Common Council, and the City Auditor. She explained these three roles are intentionally designed to function as a system of checks and balances. She explained the Mayor, as the Chief Executive Officer, sets direction, oversees departments, and ensures Council decisions are implemented. She explained the Council adopts laws, approves the budget, and oversees all spending. She explained the Council can decide what can be done and how public resources are to be allocated. She explained the Auditor is the Chief Financial and Accounting Officer for the City and maintains all financial records. She explained each authority must operate independently and consistently to ensure transparency. She explained the R.A. Mercer report for fiscal year end 2024 recommended the City formalize policies and procedures that are approved by the Common Council and reviewed regularly, as well as additional training requirements. She explained the May 31, 2025 report further noted the City does not regularly reconcile accounts, creating significant risk that errors or misstatements can go on for a long time. She explained management appears to lack sufficient training and the City relies too heavily on its independent auditors for adjusting entries. She explained the Council has taken an oath to serve the City of Olean. She can point to other municipalities where the State Comptroller's Office has stepped in to oversee finances, and we need to act and choose action rather than allowing that to happen to Olean. She explained we need to be proactive, not reactive. She explained a house does not need to be on fire to be in danger, and a house with no foundation will eventually collapse. She urged the council to consider the proposal for interim accounting support as a necessary step to get the City into a better financial position,*

### **RESOLUTIONS**

*Alderman Robinson explained the entire Council has discussed this topic for a week now. He explained the Council all has an understanding on the proposed contract, and have seen the contract and added parameters based on discussions.*

*Alderman Anastasia explained he received notice of this meeting at 5:21 p.m. last night with an email addressed to the Aldermen, Ms. Taylor, and the Mayor, and he questions if this meeting was called correctly. Ms. Taylor explained the City of Olean Code of Ordinances Section 2-39 states "Special meetings may be called pursuant to the Charter of the City of Olean by the Mayor, Common Council or any three Aldermen. Special meetings may be called with notice given at least 24 hours before the time of the meeting by delivering written notice to each member of the Common Council." She explained the Council properly received notice at least 24 hours in*

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*advance of the meeting. Ms. Taylor added the Open Meetings Law requires notification to the press and public of a special meeting “as soon as is reasonably practical” so an email being sent at a later time to the press regarding this special meeting was appropriate, and this meeting is being held in accordance and compliance with both Open Meetings Law and the City of Olean Charter and Code of Ordinances.*

*Alderman Anastasia explained in the resolution it does not state anywhere what fee we are going to be paying, and we are going to be charged \$200 an hour for someone working 20 hours a week. He explained if we do not get a new City Auditor this could really screw the city because if the current Auditor is doing another job function, we will be stuck paying this consultant until we hire another Auditor. He explained he feels the concept is a good idea but he thinks we are traveling down the wrong road. He explained in speaking with the Comptroller’s Office, there are a list of things that need to be done and he feels the current Auditor should continue to do these things until a new Auditor is found. He explained he found Auditor salary information on Google and he feels \$200 an hour is ridiculous, so he will be voting no.*

*Alderman Crawford explained it was said the Council has been talking about this for a week, and asked if this was addressed publicly. Alderman Robinson explained it has not been. Alderman Crawford explained he missed the meeting Thursday when he believes the Council was briefed on this information. He explained he thinks this yields further discussion and transparency to the public.*

*Alderman Keary explained he would like to hear the City Attorney’s opinion on whether or not this was properly procured. Mr. Morgan explained there were some questions about the requirement for competitive bidding. He explained he spoke with the New York Conference of Mayors and did research under the State and local laws. He explained in looking at emergency procurement under the General Municipal Law, there are three prongs that must be met, and we do not meet them. He explained, however, that under local ordinance section 2-231 that states in any situation a licensed professional is needing to be retained, there is not a need for competitive bidding. He explained there are three prongs to this: the service is subject to State licensing and testing requirements, which a CPA is; formal education or training is a necessary prerequisite to the performance of the services, which it is; and whether services require a personal relationship between an individual and municipal officials, which they do. He explained competitive bidding is not required.*

*Alderman Robinson explained after the Council discussed this, a cap was placed on the agreement. He explained under the terms section, it states that the total fees shall not exceed \$40,000 without prior approval. Mayor Sherburne explained the scope of work is making sure the day to day operations are being done and procedures are in place. She explained we want to ensure the budget we have now will be correctly reconciled at the end of the year so we have numbers we need to move forward with the new budget. She explained we can’t expect to be looking for an auditor in the interim to take over duties with the practices we currently have in place. She explained this is going to cost countless hours if we can even attract someone to come into this situation where we don’t have common practices in place that we have been told that we need over and over. She explained when we go to an accountant to file our taxes, we pay \$200 for 30 minutes of work. She explained cost is what it is at this point because we have specialized accounting that not just anyone can do. She explained this person was employed by the City of Olean and has come in over the course of history to fix our issues before, and he knows about governmental accounting and will be able to fix this quicker. He explained we had the Comptroller’s Office here for over a year just to sort out finances because nothing was making sense. She explained any accountant we have had in here has taken an enormous amount of time just to make heads or tails of numbers. She explained the agreement is based on the fact of need. She explained we can cease this agreement at any time and we are not stuck fulfilling*

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*the agreement. She explained this person has given us every opportunity to believe his time will be well spent because he already knows every detail of our government. She explained the quicker we get a new auditor, the better, but we don't know how long it will take so we need to have parameters in place to protect our finances. She explained we have all come to realize this is a very important job and we need to do this correctly for the upcoming budget.*

*Alderman Robinson asked where the money will come from. Mayor Sherburne explained there are some jobs that are no longer on the payroll that will provide approximately \$20,000 and then we have contingency funding. She explained contingency is used in these types of cases where something comes up and there is \$63,000 left in general fund contingency. She explained the Council is looking at the budget and sees the line items, so this may be for further discussion. Alderman Crawford asked if this person has incurred any hours. Mayor Sherburne explained we have not been charged any. She explained he wanted to get a handle on what is going on and was in for four hours and spoke with staff to get an understanding of procedures. She explained there were no bills and we are not under any current agreement. Alderman Crawford asked if these were billable hours and Mayor Sherburne explained they are not.*

*Alderman Bennion explained he was glad to see the inclusion of a cap, but when we talk about not being mandated to extend the agreement, if we don't hire an auditor in the timeframe we are mandated to extend the agreement or we do not have an auditor. He asked if at 20 hours a week this person can come in and do the full functions of the City Auditor's job, and Mayor Sherburne explained he should be able to. She explained the Council has received an outline of the day to day functions of this position. She explained once the Council allows the change in salary, we will post the job to diligently look for a new auditor. She explained she would like this person to be able to introduce the new auditor to the City with procedures in place. She explained at the beginning it may be 20 to 30 hours a week, but then it will taper off, as he is going to need to take time at the beginning to get the handle of things and get procedures put into place,. She explained after meeting with office staff he thinks he is fairly certain this is the time it will take as he is familiar with what our departments do and what lien items are. She explained we wanted to be flexible on hours per week at the beginning so he can get a handle on things. She explained she does not feel he will be mishandling his time, and his time will be used appropriately and there are variables within this situation so she cannot say how many hours he will be here per week. She explained it will also depend on how fast we get someone to interview and how detailed issues are. She explained this is why we need a profession, and noted he realizes what the cap is. At the end of the day he is a professional and his goal is to get us back on track, put procedures in place and use the new technology we invested in, plus get a new auditor trained before \$40,000 is used.*

*Alderman Robinson explained there is a \$40,000 cap, but with no City Auditor there is no cap because he will have to be here until we find a new one. Mayor Sherburne explained we will be working diligently on that and explained we cannot play out every scenario. She explained at this point we have an appointed Auditor who will still be in the building until she makes that change. She explained she will not make any position such as this languish. She explained we have seen enough of that with problems in reports.*

*Alderman McCall explained she thinks the concern and challenge is when things come out the same day it is difficult for those who work full time to come up to speed. She explained the Council is keenly aware of the issues within the office and the day-to-day issues, and have recommended a variety of things. She explained as for a CPA, this body has understood the value of that for a long time. She explained Alderman Bennion's point is the concern, and explained the \$40,000 cap will be reached quickly with 30 hours a week at \$200 an hour. She explained she does not anticipate finding*

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*a new auditor within 90 days and we will have a \$200 an hour commitment for an undetermined amount of time. She explained she appreciates the fact that guardrails were put into place but we need to be fiscally responsible when determining what to do. She explained we knew we needed a CPA or an individual with significant experience in municipal bookkeeping to be able to manage the job. She explained her concern is that we are not going to get this within that time frame and we will be committing to \$200 an hour for whatever the time period is until we get a new auditor. She explained she appreciates the Mayor looking to see how we can manage this and putting something out there but this is not the solution.*

*Mayor Sherburne explained she has been looking for the past two months for a new auditor, but without posting the position finding one in this vicinity will be difficult. She explained it will be easier once we get the job information posted. She explained if we delay this process, we are going to be in worse shape. She explained this is our insurance policy so we do not have a gap, and that we send out a budget that is responsible and correct while also finding out what is going on with the current budget. She explained this pathway is to ensure all of the problems do not happen anymore. She explained when we have reports from auditors they are leaving it up to us to interpret what they are really saying, and they are saying that we do not have our day-to-day operations in place. She explained when she is in her office and sees day to day operations and procedures do not even start with purchase orders that is worrisome. She explained she cannot sit in the Mayor's seat and take over the Auditor's job. She explained this pathway is to protect us from what the Council is worried about. She explained this person ran the City for multiple years and has a deeper understanding than anyone else she can find. She explained there is no catching up when you have someone who will be able to train a new auditor much quicker. She explained she does not know how much more she can assure the Council that she does not want to be without an auditor. She explained this is the solution she feels is right for us and this position is not to be taken lightly. She explained we have found ourselves in this predicament in history and it all boils down to not having procedures in place that we one had. She explained we control what it is that we do moving forward, and she will work with whatever that happens to be, but she feels this is the responsible action.*

*Alderman Anastasia explained he does not know this person, but he has been away from the City for some time. He explained he is sure in that time practices and policies have been implemented and revised, and he will probably need to learn himself as well. He explained if Mr. Martial is not in that office, we aren't going to have someone in that office and our hands will be tied and we will have to continue paying that \$200 bill. Alderman Robinson explained \$200 seems to be a lot to me, but that is not his profession and he does not know the going rates. He explained he can't try to dictate what someone would charge us for their services. He explained as long as he has been on the Council the budget has been screwed up. He explained with internal controls, we have having issues budget to budget. He explained we are all aware of this and know something needs to be done. He explained he has been on the fence with this one, and he is not happy about paying someone that kind of money. He explained, though, if you have a water leak in your house you hire someone to fix it. He explained this is a quick fix but it should be done, and he has not heard an alternative. He explained if we don't do this, our option is to maintain the current City Auditor, but there are issues. He explained we have to do something to get this corrected.*

*Alderman Crawford explained we have heard repeatedly that this is a brand new system for the budget. He explained he has been here through two City Auditors and a lot of personnel, and there are a lot of moving parts. He explained we repeatedly hear when we come across mistakes that we are working with a new software system in a short time frame, and there are a lot of complexities to this. He explained he reached out to his CPA friends and he heard \$100 to \$125 an hour is more accurate, and he thinks this sticker shock is valid. He explained we are in the final stages of*

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*preparing and adopting the City's budget and he doesn't think we should change pilot mid-flight. He explained this could cost us \$416,000 if we don't find someone to fill the position. He explained he is not opposed to evaluating our long-term financial structure but for him, the timing of this proposal raises serious concerns. He explained he thinks this risks redundancy and confusion. He explained we need to make changes that are needed and make them at the right time, in the right way. He explained controls need to work, but fund balances are good. He explained we should move forward under the current structure and make a plan for the future. He suggested partnering with a head hunter or recruiting firm.*

*Alderman Bennion explained he feels we should reevaluate the consultant and keep the current auditor in place until we find a new auditor, which is the more fiscally responsible thing to do. He explained we can look at consulting fees that are more appropriate for the work being done. He explained audit after audit we hear about a lack of training, but training dollars keep getting cut. He explained we need to find an alternative solution that does not corner us into a \$200 per hour fee.*

*A motion to sponsor Resolution #25-26, to authorize the Mayor to enter into a consulting agreement with Compass Group for financial services for the City of Olean was made by Alderman Robinson. No second was made.*

*Mayor Sherburne explained we have been working with the County on the job posting as well as researching the City Auditor position. She explained we would like to include in the posting that a CPA is preferred, or equivalent experience. She explained the higher salary range may allow us to be more competitive, but we may not get the ideal candidate for this salary. She explained she hopes we get someone who is suited well for the position.*

## **RESOLUTION #26-26**

### **PL #25-26**

*By Alderman Robinson, Seconded by Alderman Crawford*

### ***TO AUTHORIZE THE MAYOR TO POST THE CITY AUDITOR'S POSITION FOR A SALARY RANGE OF \$95,000 TO \$120,000***

***RESOLVED***, that the Common Council authorizes the Mayor to post the City Auditor's position for a salary range of \$95,000 to \$120,000.

***RESOLVED***, that this Resolution is effective immediately.

***ROLL CALL, AYES ALL. MOTION CARRIED.***

## ***ADJOURNMENT***

*Motion to adjourn was made by Alderman Robinson, seconded by Alderman McCall. Voice vote, ayes all. Motion carried. Meeting adjourned at approximately 6:50 p.m.*

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*Frank Caputo, City Clerk*

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*Mayor Amy Sherburne*

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*Vernon Robinson, Jr., Council*

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March 17, 2026

*President*

*I hereby approve the foregoing minutes*

*Dated:* \_\_\_\_/\_\_\_\_/\_\_\_\_

**STATE OF NEW YORK  
COUNTY OF CATTARAUGUS  
CITY OF OLEAN**

*I, Frank Caputo, City Clerk of the City of Olean, do hereby certify that the foregoing minutes of the Common Council of the City of Olean is the true and correct copy of the whole thereof.*

*Lens Martial, City Clerk*