

Town of Amherst Board of Ethics
Report for the Year 2023

Members of the Board of Ethics:

The Board of Ethics is composed of the following persons:

Mark Carney – Charman

Mike Szukala – Town Board Liaison and acting Secretary

Lisa Kistner

Geoffry Klein

Nancy Bojankowski

Mike Littman, Ph.D.

The Board of Ethics (“the Board”) did review the submitted Ethics Disclosure Forms (“Disclosures”) in a series of meetings in May and June of 2024. Disclosures come in two flavors: a short form disclosure and a long-form disclosure. Blank Amherst Disclosures for both forms are attached in Appendix One. Over two-hundred Disclosures were reviewed.

The Board reports that employees have complied with the Ethics Disclosure regulations.

The Board also finds:

- Some questions on the Disclosures are ambiguous. They should be re-worded and re-ordered.
- The Board recommends that new questions be added. The Board reviewed other Disclosures from other governments in search of ideas. Blank Disclosures from Erie County, the Federal Government and New York State are attached as Appendix Two.

- The Board recommends that a dollar limit should be applied to possible conflicts of interest. Business below this amount, tentatively recommended to be \$600 annually, would automatically not be considered a conflict. The \$600 limit was not chosen randomly – it is the threshold the IRS uses for 1099 forms.ⁱ As a result, a listing of 1099 forms issued by the Town would be easy to create. A \$600 limit both sets a clear limit on business with the town that needs to be reported and makes any verification simple. If a business is on the town’s 1099 list, an employee must report any activity on their Disclosure.
- The Board does not have the authority to call before it employees and ask follow - up questions based upon their Disclosure answers. The Board requests such authority be provided to the Board of Ethics by the Amherst Town Board.
- The Town of Amherst should have the ability to redact personal information on Disclosures that are released via FOIA. Phone numbers, children’s names and home address information should not be released. The Board requests such authority be provided to the Amherst Town Clerk by the Amherst Town Board.
- Some Boards and Committees have circumstances that warrant additional questions. For example, for those volunteers serving on Assessment Appeal Boards, a question asking “Do you have an interest in any property that you issued a ruling on?” is appropriate. The Board requests new questions be added to the Disclosures by the Amherst Town Board.

The Town Board would need to approve a new Ethics Disclosure Form, and any changes in question order or new questions. The Board hopes any changes would be implemented before 2025. The Board of Ethics has assembled a proposed new form and it is attached as Appendix Three.

ⁱ [About Form 1099-MISC, Miscellaneous Information | Internal Revenue Service \(irs.gov\)](#)