



# City of Utica Parking Violation Enforcement and Collection

## Report of Examination

Period Covered:

April 1, 2014 — April 30, 2015

2015M-219



Thomas P. DiNapoli

# Table of Contents

	Page
<b>AUTHORITY LETTER</b>	1
<b>EXECUTIVE SUMMARY</b>	2
<b>INTRODUCTION</b>	4
Background	4
Objective	4
Scope and Methodology	4
Comments of City Officials and Corrective Action	5
<b>PARKING VIOLATION ENFORCEMENT</b>	6
Recommendations	8
<b>PARKING VIOLATION COLLECTION</b>	9
Recommendations	10
<b>APPENDIX A</b> Response From City Officials	11
<b>APPENDIX B</b> Audit Methodology and Standards	14
<b>APPENDIX C</b> How to Obtain Additional Copies of the Report	15
<b>APPENDIX D</b> Local Regional Office Listing	16

# State of New York Office of the State Comptroller

---

## **Division of Local Government and School Accountability**

December 2015

Dear City Officials:

A top priority of the Office of the State Comptroller is to help local government officials manage government resources efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support government operations. The Comptroller oversees the fiscal affairs of local governments statewide, as well as compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving operations and City Common Council governance. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard local government assets.

Following is a report of our audit of the City of Utica, entitled Parking Violation Enforcement and Collection. This audit was conducted 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.

This audit's results and recommendations are resources for local government officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller  
Division of Local Government  
and School Accountability*



## State of New York Office of the State Comptroller

---

### EXECUTIVE SUMMARY

The City of Utica (City) is located in Oneida County and has a population of approximately 61,800 residents. The City Common Council (Council), which is composed of 10 Council members, has overall responsibility for City operations. The Mayor is the chief executive and administrative officer responsible for providing oversight and establishing policies to govern City operations. An elected City Comptroller is the City's chief fiscal officer responsible for maintaining the accounting records.

Parking violation fines and penalties for late payment are set by the Council. The City's Parking Violation Department (Department) is responsible for collecting, recording and reporting parking fines and penalties. During our audit period, the City issued more than 10,000 parking violations and reported fines and penalties collected of \$356,211.

#### **Scope and Objective**

The objective of our audit was to review the City's parking violation operations for the period April 1, 2014 through April 30, 2015. We extended our scope period back to June 1, 2009 to review unpaid parking violations. Our audit addressed the following related questions:

- Is the City properly pursuing collection of all parking violations issued?
- Are the internal controls over collecting, recording and reporting City parking violations appropriately designed and operating effectively?

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit are included in Appendix B of this report.

#### **Audit Results**

City officials need to improve pursuing collection of all parking violations issued. The Council has not established sufficient policies for pursuing collection of parking violations after a violation is more than 10 days past due or set a benchmark for collection rates. As a result, fines are not being collected as efficiently and effectively as possible. In addition, Department officials do not periodically reconcile the issued violations with the paid violations or generate and provide receivable aging reports to the Commissioner of Parking Violations, Mayor or the Council.

The City's parking violation collection rate is approximately 69 percent.<sup>1</sup> We project that if City officials improve collection efforts<sup>2</sup> and raise the collection percentage to 85 percent, they could collect an additional \$78,800 in parking violation revenue annually. In addition, the City has over 18,000 unpaid parking violations totaling approximately \$2.25 million. If officials were able to increase their collection efforts and collect 10 percent of outstanding violations, they could increase revenues by as much as \$225,000.

City officials offered an amnesty period during March 2015 which allowed outstanding violations to be paid at the initial fine amount without penalty. We compared parking violation collections for February, March and April in 2015<sup>3</sup> and found collections increased approximately 57 percent during the amnesty period. However, without established benchmarks for collection rates or periodic comparisons of issued violations to paid violations, City officials cannot effectively assess the sufficiency of its parking violation enforcement procedures.

Finally, City officials need to improve internal controls over collecting, recording and reporting parking violations. Officials have not effectively segregated parking violation duties in the Department or implemented compensating controls such as requiring an independent review of dismissed, reduced or adjusted parking violations. As a result, the City is susceptible to errors and the potential theft or misuse of parking violation fines and penalties.

### **Comments of City Officials**

The results of our audit and recommendations have been discussed with City officials and their comments, which appear in Appendix A, have been considered in preparing this report. City officials generally agreed with our recommendations and indicated they planned to initiate corrective action.

---

<sup>1</sup> Excluding voided and dismissed violations

<sup>2</sup> For example, the Department could cause the issuance of an arrest warrant for the vehicle registrant, undertake civil action (i.e., place a default judgment against a violator) or contract with a collecting agency to supplement the Department's enforcement efforts.

<sup>3</sup> Parking violations collections for the three months were as follows: February – \$35,400, March – \$55,600 and April – \$37,000.

# Introduction

## Background

The City of Utica (City) is located in Oneida County and has a population of approximately 61,800 residents. The City is governed by an elected Common Council (Council), which is composed of 10 Council members and a Mayor. The Council is responsible for the general management and control of City operations. The Mayor is the chief executive and administrative officer responsible for providing oversight and establishing policies to govern City operations. An elected City Comptroller is the City's chief fiscal officer responsible for maintaining the accounting records.

Parking violations fines and penalties are set by the Council. The City's Parking Violation Department (Department) is responsible for collecting, recording and reporting parking fines and penalties. The Department is composed of a Commissioner of Parking Violations (Commissioner), the parking violations clerk (clerk) and a clerk from another department who assists on an as needed basis. During our audit period, the City issued more than 10,000 violations and reported fines and penalties collected of \$356,211.

## Objective

The objective of our audit was to review the City's parking violation operations. Our audit addressed the following related questions:

- Is the City properly pursuing collection of all parking violations issued?
- Are the internal controls over collecting, recording and reporting City parking violations appropriately designed and operating effectively?

## Scope and Methodology

We examined parking violation operations for the period April 1, 2014 through April 30, 2015. We extended our scope period back to June 1, 2009 to review unpaid parking violations.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit are included in Appendix B of this report. 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.

**Comments of  
City Officials and  
Corrective Action**

The results of our audit and recommendations have been discussed with City officials and their comments, which appear in Appendix A, have been considered in preparing this report. City officials generally agreed with our recommendations and indicated they planned to initiate corrective action.

The Council has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and forwarded 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 Council to make this plan available for public review in the City Clerk's office.



## Parking Violation Enforcement

Parking violation fines and penalties can be a substantial revenue source for City operations. The Council is responsible for adopting policies for collecting and enforcing unpaid parking violations. The Commissioner is responsible for implementing Council policy and establishing procedures to ensure that unpaid parking violations are properly pursued to ensure that the City receives the amounts owed.

Because a fine will not necessarily be collected for each parking violation issued, a benchmark rate of collection can be used to periodically assess how effectively the City's parking violation management system is operating.<sup>4</sup> In addition, because revenue received from parking violations may be significant, a periodic assessment of how well outstanding fines are being collected would help Department managers determine whether the City's collection practices are working effectively and if fines are being collected efficiently.

If City officials determine that fine collection are not meeting the established benchmark rate, they can take action to explore and remedy the shortfall's causes. In our previous audit report (issued in December 2003), we concluded that an effective and reasonable enforcement policy should result in the collection of approximately 85 percent of all violations issued (excluding those legitimately dismissed or voided.)<sup>5</sup>

City officials need to improve pursuing collection of all parking violations issued. The Council has not established sufficient policies for pursuing collection of parking violations after a violation is more than 10 days past due or set a benchmark for collection rates. As a result, fines are not being collected as efficiently and effectively as possible. In addition, Department officials do not periodically reconcile the issued violations with the paid violations or generate and provide receivable aging reports to the Commissioner, Mayor or the Council.

The City has a variety of options available for enforcing unpaid parking violations. For example, the Department could cause the issuance of an arrest warrant for the vehicle registrant, undertake civil action (i.e., place a default judgment against a violator), send information to the New York State Department of Motor Vehicles

---

<sup>4</sup> A benchmark is a target rate that City officials can use to gauge how well an activity is performing.

<sup>5</sup> *Parking Violations Enforcement* (2003-MS-3)



(DMV) Scofflaw Program,<sup>6</sup> implement a program that impounds (tows) or boots (immobilizes with a locking device) vehicles or contract with a collecting agency to supplement the Department's enforcement efforts. City officials should weigh the costs to pursue these actions against the potential benefit.

The Department uses a software records management system (system) to manage and track parking violations and the respective notices, payments and adjustments. City police officers generate parking violations from handheld devices, which automatically enter the violation information into the system. Department officials send information to DMV and use parking boots to immobilize vehicles. Figure 1 summarizes the Council-adopted parking violation fine and penalty structure.

Figure 1: Parking Violation Fines			
Type of Violation	First 72 Hours	After 72 Hours up to 10th day of Violation	After 10th day of Violation
Standard Parking Violation	\$50	\$100	\$125
1st Handicap Parking Violation	\$60	\$70	\$75
2nd Handicap Parking Violation in a Two-Year Period	\$100	\$125	\$150

The system automatically adjusts parking violations to reflect the amount owed based on the length of time the violation remains unpaid. The clerk generates a list of unpaid violations in the system each day and sends out notices to violators before the 72 hour fine increase and another before the 10th day increase. After the 10th day notice, no further notices are sent unless the individual has three outstanding violations in an 18-month period at which time a notice is sent informing them that the vehicle will be booted and a scofflaw report will be made to DMV.

We reviewed the City's parking violation records for our audit period and found that it had a total of 10,172 violations,<sup>7</sup> which it could pursue for collection. According to the City's collection records, 7,065 of these violations were paid resulting in a collection rate of 69 percent. We discussed this collection rate with the Commissioner who acknowledged that the overall collection rate is low and that he

<sup>6</sup> The Scofflaw Program allows city governments to notify the DMV when a vehicle registrant has three or more unresolved parking violations in an 18-month period. When this occurs the DMV denies the vehicle registration renewal until the violator appropriately addresses the outstanding violations.

<sup>7</sup> Excludes dismissed and voided violations

would like to work toward improving the rate. We project that if City officials improve collection efforts and raise the collection percentage to 85 percent, it could realize more than \$78,800 in additional revenue annually.

According to the City's parking violations records, it had more than 18,000 parking violations that have been outstanding since June 2009.<sup>8</sup> Based on the associated fines for these violations, we estimate that the City had approximately \$2.25 million in cumulative unpaid parking violations outstanding as of April 2015. If officials were able to increase its collection efforts and collect 10 percent of outstanding violations they could increase revenues by as much as \$225,000.

In addition to sending out delinquent notices, using parking boots and participating in the DMV Scofflaw Program, City officials recently offered an amnesty period, during March 2015, which allowed outstanding violations to be paid at the initial fine amount without penalty. Officials told us this improved the average collection rate for that month.

We compared parking violation collections for February, March and April 2015<sup>9</sup> and found collections increased approximately 57 percent during the amnesty period. However, without established benchmarks for collection rates or periodic comparisons of issued violations to paid violations, City officials cannot effectively assess the sufficiency of the parking violation enforcement procedures.

## Recommendations

City officials should:

1. Establish a standard benchmark collection rate with which to periodically assess the Department's parking violation collection system effectiveness.
2. Examine the effectiveness of collection strategies and consider enhanced or alternative measures that may increase the collection of fines and related penalties.
3. Periodically monitor and review a receivable aging report of unpaid violations.

---

<sup>8</sup> The City established a policy to dismiss parking violations that are more than six years old. We included parking violations dating back to June 1, 2009 because the City could still collect revenue from these parking violations. Because the City's system automatically purges violations that are more than six years old, we limited our review to violations that remained in the system.

<sup>9</sup> Parking violations collections for the three months were as follows: February – \$35,400, March – \$55,600 and April – \$37,000.

## Parking Violation Collection

The Council is responsible for adopting internal control policies and procedures governing the City's parking violation collection activities. It is the Commissioner's responsibility to implement these policies and procedures and ensure that internal controls are in place and working effectively. This responsibility includes monitoring the clerk's work and segregating the clerk's duties or implementing compensating controls when segregating duties is not practical.

When duties are not properly segregated and little or no oversight is provided, the risk that errors or irregularities could occur and remain undetected significantly increases. While we recognize segregating duties in smaller departments is sometimes not always feasible, to ensure one individual does not control all phases of a transaction (i.e., collecting, recording and reporting), duties should be divided among Department staff. In addition, the Commissioner should ensure that any parking violation adjustments or dismissals have properly documented approvals.

City officials need to improve internal controls over collecting, recording and reporting parking violations. Officials have not established policies and procedures to effectively segregate the parking violation duties within the Department and have not implemented compensating controls such as requiring an independent review of dismissed or reduced parking violations. The clerk is responsible for collecting, recording and reporting parking violations within the system. Parking violations fines can be dismissed or reduced at the discretion of the Judge hearing the case, the Mayor, Corporation Counsel, the Commissioner or the police sergeant. The clerk is made aware of these adjustments and records them in the system.

The clerk generates a daily report showing all parking violations paid, the form of payment and any adjustments made to a parking violation. Parking violations fees collected by the clerk are turned over to the Comptroller's office daily along with the generated report from the system. Although, the clerk is unable to delete a violation from the system, she has the ability to dismiss or reduce parking violations fees and change the date a payment was made without prior authorization. In addition, there are no management reviews of adjustments and dismissals made by the clerk.

Because of these internal control weaknesses, we compared monthly parking violation collection reports from February through April 2015 totaling \$127,000 with the general receipt copy, the general journal

entry proof report and the daily deposit report. We compared original parking violation collection reports with newly generated reports for these months to determine if the clerk changed payment dates after a receipt was generated and found no discrepancies.

We also reviewed 50 parking violations from our audit period totaling \$2,860,<sup>10</sup> which included adjustments made before the fines and penalties were collected. We compared payment adjustments documented in the system to the violation documentation on file to determine if authorizations approving the adjustment were obtained. Three parking violations or 6 percent of those reviewed did not have authorization. For example, one parking violation was written on October 18, 2012 and not paid until April 10, 2014, well past the final penalty amount due date. The system showed this violation was paid on time by credit card and the fine was reduced from \$75 to \$60 with no supporting documentation. A second violation was reduced to \$50 from \$100 with no authorization or explanation and another did not have any documentation authorizing a reduced penalty fee to \$20.

Because duties were not segregated and management reviews of dismissed, reduced or adjusted parking violations were not performed, the City is susceptible to errors and the potential theft or misuse of parking violation fines and penalties.

## Recommendations

City officials should:

4. Adopt policies and procedures for collecting parking violations that segregate the clerk's collection, recording and reporting duties or implement compensating controls if segregating duties is not feasible.
5. Restrict the clerk's ability to dismiss or reduce parking violations without first obtaining authorized approvals.
6. Periodically review dismissed, reduced or adjusted parking violations for proper authorization.

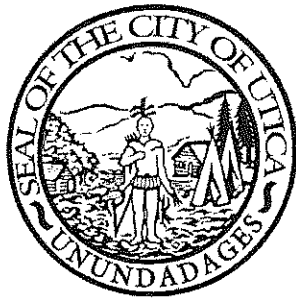
---

<sup>10</sup> We reviewed 30 reduced and dismissed violation adjustments and 20 parking violations payments where adjustments were made to the cash payments. See Appendix B for information on our sampling methodology.

## **APPENDIX A**

### **RESPONSE FROM CITY OFFICIALS**

The City officials' response to this audit can be found on the following pages.



ROBERT M. PALMIERI  
MAYOR

# CITY OF UTICA

LAW Department  
1 Kennedy Plaza, Utica, New York 13502  
(315)792-0171 fax: (315)792-0175

**WILLIAM M. BORRILL**  
*CORPORATION COUNSEL*

## ASSISTANTS

CHARLES N. BROWN	JOAN K. HARRIS
JOHN P. ORILIO	ZACHARY C. OREN
ARMOND J. FESTINE	MERIMA SMAJIC
DAVID A. LONGERETTA	
LAURA R. CAMPION, <i>OF COUNSEL</i>	

December 7, 2015

State of New York  
Office of the Comptroller  
Division of Local Government and School  
Accountability  
[REDACTED]@ofc.state.ny.us (via email only)

### **RE: Written Response to City of Utica Parking Violation Enforcement and Collection Draft Audit Report**

To Whom It May Concern,

The City of Utica is in receipt of the Draft Audit in connection to the above. The City of Utica would like to commend and thank your team of auditors for your input and the expertise you demonstrated in this comprehensive audit report related to our practices for revenue and expenditures within the facilities we manage for the City of Utica. The Audit focused on key internal controls and procedures used by the City related to these revenues and expenses during a one year period from April 1<sup>st</sup>, 2014-April 30<sup>th</sup>, 2015.

With respect to the Parking Violation Enforcement portion of the report and our audit the Division recommended that City of Utica officials should,

1. Establish a standard bench mark collection rate with which to periodically assess the Department's Parking Violation Collections systems effectiveness.
2. Examine the effectiveness of its collection strategies and consider enhanced or alternative measures that may increase the collection of fines in related penalties.
3. Periodically monitor and review a receivable aging report of unpaid violations.

In the Parking Violation Collection section of the Audit the Division recommended City officials should,

1. Adopt policies and procedures for collecting Parking Violations that segregate the Clerk's collection, recording and reporting duties or implement compensating controls if segregating duties is not feasible.

2. Restrict the Clerk's ability to dismiss or reduce parking violations without first obtaining authorized approvals.
3. Periodically review dismissed, reduced or adjusted parking violations for proper authorization.

The City of Utica agrees with your findings and recommendations as cited above and the City believes that these recommendations and findings are reasonable and will serve as an effective management tool for the City for the future. The City of Utica will provide you with a corrective action plan in response to your audit report within the next thirty days.

I thank you again for the professionalism you demonstrated during this process. If you require any additional information, please contact me at 315-792-0100 or via email at [mayor@cityofutica.com](mailto:mayor@cityofutica.com)

Respectfully,

Robert M. Palmeri  
Mayor

Cc: Michael Mahoney  
Parking Violations Commissioner



## **APPENDIX B**

### **AUDIT METHODOLOGY AND STANDARDS**

The objective of our audit was to review the City's parking violation operations from April 1, 2014 through April 30, 2015. We extended our scope back to June 1, 2009 to review unpaid parking violations. To accomplish our objective and obtain relevant audit evidence, our procedures included the following:

- We interviewed City officials and reviewed policies, procedures and correspondence related to practices and procedures for parking violation operations.
- We performed an assessment of internal controls in place, including segregation of duties over parking violations, to determine their overall existence and effectiveness.
- We obtained and reviewed a report of parking violations issued and violations paid during our audit period.
- We obtained and reviewed a report of all unpaid and outstanding parking violations as of June 1, 2009.
- We obtained a Department report, calculated the number of outstanding parking violations that dated back to June 1, 2009 and calculated the potential additional revenue that could be generated from collecting the related fines and penalties.
- We traced February, March and April 2015 monthly parking violation collection reports to receipts, journal entries and daily deposits.
- We reviewed and compared previous and recent parking violation collection reports for February, March and April 2015.
- We reviewed 50 parking violations from the 10,172 violations issued during our audit period which showed adjustments before collection. We used a random number generator to select 30 adjustments to parking violations that were either dismissed or reduced and another 20 parking violations where adjustments were made to the cash payment amounts.
- We compared payment adjustments documented in the system to the violation on file for an authorized signature approving the adjustment.
- We reviewed the City's parking violation records for our audit period and calculated the collection rate.

We conducted this performance audit in accordance with 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.

## **APPENDIX C**

### **HOW TO OBTAIN ADDITIONAL COPIES OF THE REPORT**

To obtain copies of this report, write or visit our web page:

Office of the State Comptroller  
Public Information Office  
110 State Street, 15th Floor  
Albany, New York 12236  
(518) 474-4015  
<http://www.osc.state.ny.us/localgov/>

**APPENDIX D**  
**OFFICE OF THE STATE COMPTROLLER**  
**DIVISION OF LOCAL GOVERNMENT**  
**AND SCHOOL ACCOUNTABILITY**

Andrew A. SanFilippo, Executive Deputy Comptroller  
Gabriel F. Deyo, Deputy Comptroller  
Tracey Hitchen Boyd, Assistant Comptroller

**LOCAL REGIONAL OFFICE LISTING**

---

**BINGHAMTON REGIONAL OFFICE**

H. Todd Eames, Chief Examiner  
Office of the State Comptroller  
State Office Building, Suite 1702  
44 Hawley Street  
Binghamton, New York 13901-4417  
(607) 721-8306 Fax (607) 721-8313  
Email: [Muni-Binghamton@osc.state.ny.us](mailto:Muni-Binghamton@osc.state.ny.us)

Serving: Broome, Chenango, Cortland, Delaware,  
Otsego, Schoharie, Sullivan, Tioga, Tompkins Counties

**BUFFALO REGIONAL OFFICE**

Jeffrey D. Mazula, Chief Examiner  
Office of the State Comptroller  
295 Main Street, Suite 1032  
Buffalo, New York 14203-2510  
(716) 847-3647 Fax (716) 847-3643  
Email: [Muni-Buffalo@osc.state.ny.us](mailto:Muni-Buffalo@osc.state.ny.us)

Serving: Allegany, Cattaraugus, Chautauqua, Erie,  
Genesee, Niagara, Orleans, Wyoming Counties

**GLENS FALLS REGIONAL OFFICE**

Jeffrey P. Leonard, Chief Examiner  
Office of the State Comptroller  
One Broad Street Plaza  
Glens Falls, New York 12801-4396  
(518) 793-0057 Fax (518) 793-5797  
Email: [Muni-GlensFalls@osc.state.ny.us](mailto:Muni-GlensFalls@osc.state.ny.us)

Serving: Albany, Clinton, Essex, Franklin,  
Fulton, Hamilton, Montgomery, Rensselaer,  
Saratoga, Schenectady, Warren, Washington Counties

**HAUPPAUGE REGIONAL OFFICE**

Ira McCracken, Chief Examiner  
Office of the State Comptroller  
NYS Office Building, Room 3A10  
250 Veterans Memorial Highway  
Hauppauge, New York 11788-5533  
(631) 952-6534 Fax (631) 952-6530  
Email: [Muni-Hauppauge@osc.state.ny.us](mailto:Muni-Hauppauge@osc.state.ny.us)

Serving: Nassau and Suffolk Counties

**NEWBURGH REGIONAL OFFICE**

Tenneh Blamah, Chief Examiner  
Office of the State Comptroller  
33 Airport Center Drive, Suite 103  
New Windsor, New York 12553-4725  
(845) 567-0858 Fax (845) 567-0080  
Email: [Muni-Newburgh@osc.state.ny.us](mailto:Muni-Newburgh@osc.state.ny.us)

Serving: Columbia, Dutchess, Greene, Orange,  
Putnam, Rockland, Ulster, Westchester Counties

**ROCHESTER REGIONAL OFFICE**

Edward V. Grant, Jr., Chief Examiner  
Office of the State Comptroller  
The Powers Building  
16 West Main Street, Suite 522  
Rochester, New York 14614-1608  
(585) 454-2460 Fax (585) 454-3545  
Email: [Muni-Rochester@osc.state.ny.us](mailto:Muni-Rochester@osc.state.ny.us)

Serving: Cayuga, Chemung, Livingston, Monroe,  
Ontario, Schuyler, Seneca, Steuben, Wayne, Yates Counties

**SYRACUSE REGIONAL OFFICE**

Rebecca Wilcox, Chief Examiner  
Office of the State Comptroller  
State Office Building, Room 409  
333 E. Washington Street  
Syracuse, New York 13202-1428  
(315) 428-4192 Fax (315) 426-2119  
Email: [Muni-Syracuse@osc.state.ny.us](mailto:Muni-Syracuse@osc.state.ny.us)

Serving: Herkimer, Jefferson, Lewis, Madison,  
Oneida, Onondaga, Oswego, St. Lawrence Counties

**STATEWIDE AUDITS**

Ann C. Singer, Chief Examiner  
State Office Building, Suite 1702  
44 Hawley Street  
Binghamton, New York 13901-4417  
(607) 721-8306 Fax (607) 721-8313