



Town of Bridgewater

Financial Operations

Report of Examination

Period Covered:

January 1, 2012 — March 31, 2013

2013M-309



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

December 2013

Dear Town 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 Town Board 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 Town of Bridgewater, entitled Financial Operations. 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 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*

Introduction

Background

The Town of Bridgewater (Town) is located in Oneida County (County) and has a population of approximately 1,500 residents. The Town provides various services to its residents, including street maintenance, parks and recreation, snow removal, and general government support. The Town's budgeted appropriations for the 2013 fiscal year total approximately \$345,000 for the general fund and \$540,000 for the highway fund, which are funded primarily by sales tax, real property taxes and State aid.

The Town Board (Board) is the legislative body responsible for managing Town operations. The Town Supervisor (Supervisor), who is a member of the Board, serves as the Town's chief executive officer and chief fiscal officer. As chief fiscal officer, the Supervisor is responsible for maintaining complete and accurate accounting records. The Supervisor has a bookkeeper to assist with this duty.

Objective

The objective of our audit was to review the Town's financial operations. Our audit addressed the following related question:

- Do Town officials maintain complete and accurate records and reports, allocate revenues to the appropriate tax bases, adequately audit financial records and reports and control the check signing function?

Scope and Methodology

We examined the Town's financial operations for the period January 1, 2012 through March 31, 2013. We extended our review of annual update document (AUD) filings back to 2009.

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 is included in Appendix B of this report.

Comments of Local Officials and Corrective Action

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

The Board 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 the 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 Board to make this plan available for public review in the Clerk's office.

Financial Operations

The Board is responsible for the fiscal management and oversight of the Town to ensure that the Town's assets are safeguarded, recorded and accounted for properly. The Board also has the authority and responsibility to levy taxes and allocate revenues in an appropriate and equitable manner. The Town's financial records must be complete, accurate and up-to-date to be useful for managing Town operations. The Supervisor, as chief fiscal officer, is responsible for basic accounting functions, including maintaining accounting records, check signing, and filing the AUD with the Office of the State Comptroller (OSC). In addition, the Supervisor must submit her records and reports to the Board annually so that they may be audited. The Supervisor is ultimately responsible for ensuring that reliable records and reports are maintained, even when a bookkeeper assists with the recordkeeping.

The Supervisor has assigned accounting duties to the bookkeeper but has not provided sufficient oversight. As a result, the manual and computerized accounting records maintained by the bookkeeper included inaccuracies such as the improper allocation of real property and sales taxes among tax bases. In addition, separate general ledger cash accounts were not maintained for funds in which cash was commingled and the Board was not provided with monthly budget-to-actual reports. The bookkeeper also has not filed AUDs timely since 2008; the late filings ranged from 10 days for 2008 to 59 days for 2011. Further, as of August 2013, the bookkeeper had not filed the AUD for 2012. Although the Board has audited the Supervisor's records annually, it has not done so effectively, and the Supervisor has allowed the bookkeeper to sign Town checks in the bookkeeper's own name. As a result, it is difficult for the Board to determine the financial condition of the Town's operating funds. In addition, taxpayers with real property located in the Village of Bridgewater (Village) have received extra benefits at the expense of taxpayers with property located outside the Village, and there is an increased risk that errors or irregularities could occur.

Supervisor's Records

The Supervisor should maintain complete and accurate accounting records for each fund to ensure that the financial reports accurately reflect the Town's financial activity. It is also important that the Supervisor perform monthly reconciliations of bank statement balances with cash balances as recorded in the Town's records to help verify that all cash receipt and disbursement transactions are captured and correctly recorded. If the Supervisor assigns these duties to a bookkeeper, the Supervisor must provide sufficient oversight to ensure

that suitable records are maintained to record financial information accurately and on a timely basis.

The Supervisor assigned accounting duties to the bookkeeper but did not provide sufficient oversight to ensure that the bookkeeper maintained complete and accurate accounting records. The bookkeeper accounted for all the operating funds¹ as well as the trust and agency fund in a combined general ledger in the computerized accounting system, rather than maintaining separate records for each fund. In addition, the bookkeeper did not maintain separate general ledger cash accounts for various funds whose cash was commingled in the same bank accounts. For example, the bookkeeper accounted for the general town-wide and general town-outside-village fund cash balances in the same general ledger cash account and accounted for the highway town-wide and highway town-outside-village fund cash balances in another common general ledger cash account.

Although the bookkeeper maintains manual cash control accounts that show cash activity and balances for each separate fund, these records do not agree with the computerized records. The bookkeeper reconciles the manual cash accounts to adjusted bank balances each month but does not reconcile cash balances recorded in the computerized records. Our comparison of the adjusted bank balances to the cash balances in the manual cash accounts disclosed only minor differences. However, there were significant differences between the adjusted bank balances and the computerized accounting records going back to 2011. For example, as of December 31, 2011, there was \$12,700 more cash in the bank than the computerized accounting records showed. This variance increased to approximately \$23,400 as of December 31, 2012 and approximately \$32,600 as of March 31, 2013. Since all the subsidiary revenue and expenditure accounts are maintained in the computerized records, the failure to reconcile the computerized records to adjusted bank balances increases the risk that errors and omissions could occur in the records and go undetected.

Additionally, according to the bookkeeper's manual cash accounts, the highway town-outside-village fund had negative cash (a deficit fund balance) of approximately \$14,000 as of June 30, 2012.² This deficit persisted through the remainder of our audit period and increased to approximately \$60,000 as of March 31, 2013. The Supervisor was unaware of this deficit because monthly reports provided by the

¹ General town-wide, general town-outside village, highway town-wide and highway town-outside-village funds

² The Town maintains its records on a cash basis, meaning no financial transaction is recorded in the accounting records unless cash has been received or disbursed. Therefore, each fund's cash essentially equals its fund balance. If a fund has a negative cash balance, it would also have a negative fund balance.

bookkeeper to the Board were generated from the computer system and only showed cash receipts and disbursements and ending cash balances for the combined general funds and highway funds, not the individual town-wide and town-outside-village funds. Therefore, even if the combined cash balances in the computerized records were accurate and reconciled, the cash in the highway town-wide fund would have essentially masked the deficit in the highway town-outside-village fund.

We found several other deficiencies in the manual and computerized accounting records. For example:

- Although \$86,124 of property taxes were levied in the highway town-outside-village fund according to the 2012 Board-approved budget, the total taxes of \$292,107 were credited to the highway town-wide fund in the manual and computerized accounting records.
- A transfer of \$30,000 from the highway money market (savings) bank account to the highway checking bank account was never recorded in the computerized accounting records.
- A State aid payment of \$6,406 that was deposited in the Town's general fund checking account was never recorded in the computerized accounting records.
- A total of 15 transactions, equaling \$2,332, were attributed to the wrong account codes in the computerized accounting records.
- Sales tax collected during 2012 was allocated differently between funds in the manual and computerized records.

The Supervisor's lack of effective oversight of the bookkeeper has resulted in the Town's accounting records being incomplete, inaccurate and unreliable. The Town's inadequate accounting records make it difficult for the Board to determine the financial condition of the Town's individual operating funds and have resulted in taxpayer inequities because real property taxes raised on the town-outside-village area have been applied to a town-wide fund.

Sales Tax Allocation

Tax Law authorizes counties to share sales tax revenues with certain local governments. When counties distribute sales tax revenues, local governments must appropriately budget and account for those revenues. When a town and a village within the town both receive sales tax revenue, the town must use the sales tax to reduce real property taxes for the town-outside-village funds. If a town eliminates the real

property tax levy in its town-outside-village funds, it can then choose to allocate a portion of its sales tax moneys to its town-wide funds.

Both the Town and the Village receive sales tax distributions from the County. However, the Town has improperly budgeted and accounted for sales tax revenues. In 2012, the Board budgeted \$63,815 of sales tax revenue in town-wide funds which was not authorized by Law because the Board also levied real property taxes of \$86,124 in the highway town-outside-village fund that year. In addition, the Town maintains both manual and computerized records, which should agree because they both should reflect the same financial activity. However, we found that they showed different allocations for sales tax revenues, as demonstrated in Table 1:

Fund	Town Budget: Sales Tax	Allocation of Sales Tax: Manual Accounting Records	Allocation of Sales Tax: Computerized Accounting Records
General Town-Wide (A)	\$11,450	\$134,224	\$78,162
General Town-Outside-Village (B)	\$34,600	\$0	\$56,063
Highway Town-Wide (DA)	\$52,365	\$50,799	\$17,057
Highway Town-Outside-Village (DB)	\$26,585	\$0	\$33,741
Total	\$125,000	\$185,023	\$185,023

Because the manual cash accounts and computerized records do not agree, it is difficult to determine how sales tax was actually allocated between the funds. However, it is clear that the Town did not apply the sales tax moneys first to the town-outside-village funds to eliminate their real property taxes before applying any moneys to the town-wide funds. As a result, Town taxpayers with real property located in the Village have received an extra benefit from sales tax distributions from the County at the expense of taxpayers with property located outside the Village. This trend continued in 2013, as the Board budgeted another \$63,815 of sales tax revenue in town-wide funds even though it also levied real property taxes of \$95,152 in the highway town-outside-village fund. The Supervisor informed us that she was unaware of the requirement to eliminate the tax levy on the town-outside-village taxpayers before any sales tax revenue could be allocated to town-wide funds until after the Board had already adopted the 2013 budget.

Financial Reporting

Good business practices dictate that the Supervisor submits monthly financial reports to the Board. These reports should contain reconciled cash balances and detailed year-to-date budget-to-actual comparisons of revenues and expenditures for each fund. Complete and accurate monthly reports provide essential financial information that the Board can use to monitor the Town's financial operations and serve as reliable sources of financial data to be used in the development and

adoption of reasonable budgets. In addition, General Municipal Law requires the Town Supervisor to annually file the AUD with OSC and the Clerk within 60 days from the close of its fiscal year. In the event the Town anticipates missing the deadline, Town officials can request an extension that allows the Town up to 120 days to file the report. The financial information presented in the annual financial report should be accurate and supported by the Town's accounting records. The AUD is an important fiscal tool that provides the Board with necessary information to monitor Town operations and provides other interested parties with a summary of the Town's financial activities.

Although the Supervisor provides the Board with monthly reports showing receipts and disbursements for the month and cash balances in the combined general and highway funds, she does not provide the Board cash balances for each individual operating fund or budget-to-actual reports. In addition, in recent years, the Town's financial reports have been filed late: specifically, the Town's 2008 AUD was filed 10 days late, the 2009 AUD was filed 50 days late, the 2010 AUD was filed 31 days late and the 2011 AUD was filed 59 days late. As of August 2013, the Supervisor had not yet filed the 2012 AUD. We reviewed the Town's preliminary 2012 AUD³ and found that it does not agree with the accounting records, and the bookkeeper had no support for some of the numbers in the report. We selected a sample of 15 accounts to compare from the records to the preliminary 2012 AUD and found discrepancies in all 15 accounts totaling over \$35,000.

The Supervisor's failure to provide the Board with monthly budget-to-actual reports and cash balances for each fund and to file timely and accurate AUDs denies the Board and public with necessary information for monitoring the Town's fiscal affairs. Without this information, the Board's ability to make informed decisions and manage Town operations is impaired.

Annual Audit

Town Law requires the Board, by January 20th, to conduct or obtain an annual audit of the records and reports of any Town officer or employee who received or disbursed moneys on behalf of the Town in the preceding year. An effective annual accounting provides an added measure of assurance that financial records and reports contain reliable information on which to base management decisions and gives the Board the opportunity to monitor the Town's fiscal procedures. Indications that an audit was performed should be entered in the Board's minutes.

³ 2012 AUD figures, although not filed with OSC, were provided and reviewed for this audit.

The Board did not complete an effective audit of the Supervisor's 2012 records because it did not include the receipt and review of pertinent documentation including all supporting books, records, receipts, vouchers and canceled checks or check images. Had the Board completed an effective audit of the Supervisor's records it would have been aware that the cash balances in the computerized accounting records did not agree with adjusted bank balances and that the highway town-outside-village fund was in a deficit. The Board may have found that the real property taxes were not allocated in the records as indicated in the budget.

Without an effective annual audit, the Board has diminished its ability to monitor the Town's financial operations. In addition, there is an increased risk that errors and irregularities could occur and remain undetected and uncorrected.

Check Signing

Generally, Town Law requires the Supervisor to sign all checks. When authorized by resolution of the Board, a designated Town employee may sign checks with the Supervisor's facsimile signature as reproduced by a machine or device commonly known as a check signer. However, the Supervisor must control custody of the check signer and must supervise the designated Town employee when he or she is using it to sign checks. While the Supervisor may appoint a bookkeeper to assist her in performing her accounting duties, it is not permissible to delegate her check signing authority to a bookkeeper, allowing the bookkeeper to sign the bookkeeper's own name on Town checks.

The Supervisor allowed her bookkeeper to sign checks in her own name. Allowing a bookkeeper to sign checks weakens the internal controls over the authorization of cash disbursements and creates significant risk that errors or unauthorized payments could be made and not be detected.

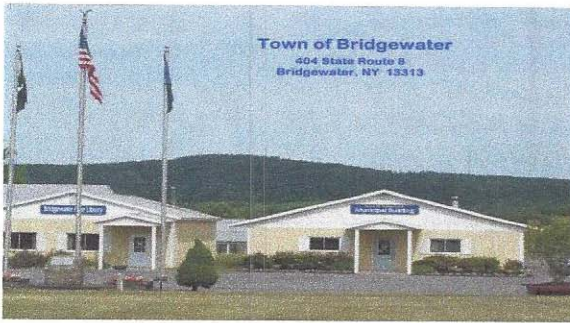
To address this risk, we looked at all 90 check disbursements totaling approximately \$99,400 which cleared the Town's bank accounts in August 2012 and determined that these disbursements were correctly included on abstracts and approved by the Town Board. In addition, we selected 10 high-risk check disbursements totaling \$3,689 and examined the associated canceled checks and claims. We verified that each disbursement was for a legitimate Town purpose. We also reviewed payroll disbursements for three Town employees for the entire audit period. Although our examination did not disclose any inappropriate disbursements, the fact that the bookkeeper is a check signer increases the risk that Town moneys may be disbursed for improper purposes.

Recommendations

1. The Supervisor should ensure that a separate set of accounting records is maintained for each fund.
2. The Supervisor should periodically review the work of the bookkeeper to ensure that financial activity is accounted for completely and accurately and that the computerized records are reconciled with adjusted bank balances.
3. The Supervisor should ensure that the bookkeeper makes adjusting entries to fix inaccuracies in the Town's accounting records.
4. The Supervisor should correct the Town's accounting practices for town-wide and town-outside-village fund revenues to conform to statute and prevent future taxpayer inequities.
5. The Board should adopt budgets that do not allocate sales tax revenues to the town-wide funds unless all real property taxes have been eliminated in the town-outside-village funds.
6. The Supervisor should provide the Board with reconciled cash balances and monthly budget-to-actual reports for each fund.
7. The Supervisor should file the Town's AUD with OSC and the Clerk within 60 days after the close of the fiscal year, or 120 days after the close of the fiscal year if an extension is granted.
8. The Supervisor should review the AUD prior to submission to ensure it is accurate, reasonable and supported by the accounting records.
9. By January 20th of each year, the Board should conduct an effective audit of the records and reports of the Town Supervisor or hire an independent auditor to conduct the audit. For guidance on conducting annual audits, Town officials should refer to our publication entitled *Local Government Management Guide – Fiscal Oversight Responsibilities of the Governing Board*.
10. The Supervisor should discontinue delegation of check signing authority to the bookkeeper.

APPENDIX A
RESPONSE FROM LOCAL OFFICIALS

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



Town of Bridgewater
PO Box 370
404 State Rt. 8
Bridgewater NY 13313
315 822 6808

December 12, 2013

Office of the State Comptroller
Division of Local Government
PSU-CAP Submission
110 State St 12th Floor
Albany NY 12236

Dear Sir or Madam:

We have completed our review of the Draft Audit of the financial operations of the Town of Bridgewater. We agree with the findings of the audit and the following action plan has been approved by the Board.

We are in the process of reviewing a new accounting program that will enable us to keep separate accounting records for each of our funds.

The Supervisor has implemented a monthly review of the work of the bookkeeper ensuring that financial activity is accounted for completely and accurately. Included in this review are reconciling the computerized records with adjusted bank statements and ensuring that the bookkeeper makes adjusting entries to fix inaccuracies in the Town's accounting record.

The Town's accounting practices have been corrected in the 2014 budget so that town-wide and town-outside the village fund revenues conform to statute. The budget does not allocate sales tax revenues to town wide funds as the town-outside-the village real property taxes have not been eliminated.

The Supervisor will provide the Board with the reconciled cash budget and monthly budget-to-actual reports for each fund.

The Supervisor will file the Town's AUD with OSC and the Clerk within 60 days after the close of the fiscal year and after review to ensure its accuracy.

The Board will conduct an effective audit of the records and reports of the Supervisor by the 20th of January of each year following the guidelines of *Local Government Management Guide-Fiscal Oversight Responsibilities of the Governing Board*.

The bookkeeper's check signing ability will be removed from the checking account.

The Supervisor and the Town Board of Bridgewater are committed to taking positive action regarding this audit report. We are eager to improve our financial practices.

Sincerely,

Dale DeKing ✎
Supervisor

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

The objective of this audit was to review the Town's financial operations. To achieve our audit objective and obtain valid audit evidence, our procedures included the following steps:

- We evaluated internal controls over the Supervisor's cash receipts and disbursements to identify any weaknesses.
- We reviewed the Town's computerized financial records to determine the reasonableness of posted transactions.
- We performed a bank-to-book comparison of the computerized and manual accounting records for all cash accounts for December 31, 2011, December 31, 2012, February 28, 2013 and March 31, 2013.
- We verified that all bank statements and canceled checks were available and reviewed any check gaps.
- We examined all significant cash receipts by the Supervisor to determine whether they were recorded and deposited intact, as received and in a reasonable amount of time.
- We compared deposits listed on the bank statements to deposits listed in the computerized accounting records to see if deposits were properly recorded for the randomly selected month of August 2012.
- We examined all deposits for August 2012 to verify that deposits were made intact.
- We interviewed Town officials to determine how real property and sales tax revenues were allocated among funds. In addition, we reviewed the manual and computerized accounting records to determine the actual allocation of these revenues.
- We reviewed monthly reports to the Board to assess their adequacy and inquired as to AUD filing dates. We also assessed the accuracy of the preliminary 2012 AUD.
- We interviewed Town officials to gain an understanding of their annual audit process.
- We examined all check withdrawals for a randomly selected month, August 2012, to determine whether they were authorized by the Board and that the payee, amount and check number were consistent between the canceled checks, accounting records and abstracts.
- We examined all check withdrawals to identify high-risk check disbursements. Once identified, we tested 10 withdrawals to determine if they were for legitimate Town purposes, if they were approved by the Board and if they were recorded in the Town's computerized accounting records.

- We reviewed all non-check withdrawals for August 2012 to determine if they were for legitimate Town purposes.
- We tested the payroll records of high-risk individuals, the Supervisor, the bookkeeper and the Highway Superintendent to determine if their salaries matched amounts approved by the Board and to ensure that payments to these individuals were supported by payroll documentation.

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.

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