



Town of Coldspring

Town Clerk Operations

Report of Examination

Period Covered:

January 1, 2010 — March 26, 2013

2013M-137



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

August 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 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 Town of Coldspring, entitled Town Clerk 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 Coldspring (Town) is located in Cattaraugus County (County) and has a population of 663. The Town is governed by an elected five-member Town Board (Board) comprised of the Town Supervisor (Supervisor) and four councilpersons. The Board is responsible for the general management and control of Town finances. The Supervisor is the chief executive officer and chief fiscal officer. The elected Town Clerk (Clerk) serves as Clerk to the Board and issues and collects fees for licenses and permits.

The Town's budgeted appropriations for 2013 total \$515,226, to be funded mainly from real property taxes, sales tax, State aid, and departmental fines and fees. The Clerk reported cash receipts totaling \$1,797 for 2012 and \$220 for the period January 1 through March 26, 2013.

Objective

The objective of our audit was to evaluate the operations and financial practices of the Clerk's office. Our audit addressed the following related question:

- Did the Clerk timely and accurately record, deposit, disburse, and report all moneys collected?

Scope and Methodology

We interviewed Town officials and examined the Clerk's records for the period January 1, 2010, through March 26, 2013.

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.

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 agreed with our recommendations and indicated they have taken 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.

Town Clerk Operations

The Clerk is responsible for accurately and timely receiving, recording, depositing, disbursing, and reporting all moneys collected. It is essential that the Clerk issue press-numbered duplicate receipts, accurately record transactions, deposit receipts timely and intact, and timely remit moneys to appropriate parties. The Clerk collects cash receipts for a variety of items and services provided by the Town, County, and State, including fees for death certificates and marriage, hunting, fishing, and dog licenses. Additionally, the Board is required to audit the books and records of the Clerk on an annual basis.

The Clerk did not issue press-numbered duplicate receipts for cash collected, accurately record all transactions, timely remit moneys due to the Supervisor and other entities, such as the County, nor deposit cash receipts intact or timely. In addition, the Clerk inappropriately inter-mingled her personal financial activity with the Town's business. The Board also did not provide adequate oversight of the Clerk or document its annual audit of the Clerk's records and related results in the minutes of its proceedings. Due to these internal control weaknesses, cash receipts are not adequately safeguarded, and the risk of fraud is significant.

Records and Receipts

Properly recording the amount and form of payment received (i.e., cash or check) and issuing a duplicate receipt¹ enables Town officials to follow transactions from the point of collection through the accounting records to bank deposits and monthly reports. Moreover, General Municipal Law requires that duplicate receipts be issued where no other form of documentation is available to evidence collections. Further, performing a monthly bank reconciliation and accountability analysis provides the Clerk a timely opportunity to verify the accuracy of her financial records by reconciling a listing of Clerk liabilities with cash on hand and on deposit with the bank. Analyzing and documenting her office's liabilities demonstrates that the Clerk is appropriately addressing her custodial responsibilities. The Clerk must also deposit all moneys collected intact² so that Town officials can track cash receipts from the accounting records to the bank statements to ensure that all Town moneys collected are

¹ A "duplicate" receipt has more than one copy associated with each individual receipt issued. One copy is given to the person remitting payment and the other is retained by the Town. Duplicate receipts allow the individual paying the moneys and the entity receiving the money to evidence that payment was made.

² Moneys are deposited in the same order and form (cash or check) in which they were received.

properly deposited. Town Law requires that Clerk moneys collected be deposited within three business days after the total exceeds \$250. Good business practices dictate that all receipts, if the total does not exceed \$250, be deposited on a weekly basis, to reduce the risk of loss.

Duplicate Receipts — The Clerk did not issue duplicate receipts for transactions where no other evidence of receipt was available. The Clerk maintained evidence of transactions for Department of Environmental Conservation licenses through its computerized system, but did not issue receipts for other transactions. Without adequate supporting documentation, there is no way to determine that cash is properly recorded in the accounting records and that all moneys are accounted for.

Cash Receipts Journal — The Clerk did not maintain an adequate cash receipts journal to document individual collections. Instead, the Clerk records collections in batches of receipts from one or more days in a “scratch book,” transferring these notes to a summary accounts receivable report at month end. As a result, the Clerk did not always record payee names in the accounting records. The Clerk also did not record the dates that transactions occurred, only the month during which the transaction took place. The lack of detail in her records and lack of duplicate receipts prevented us from tracing transactions from the point of collection to the accounting records and bank deposits.

Due to the lack of appropriate and complete records, we obtained bank compositions³ for all 44 deposits during our audit period totaling \$30,522.87 to determine if receipts were recorded and deposited intact and in a timely manner. We determined that deposits were not timely. Specifically, these 44 deposits included 207 checks totaling \$13,789.60, 179 of which, totaling \$11,196.70, were deposited, on average, 33 days late. We also found that deposits made into the Clerk’s account were made sporadically. The Clerk stated that she generally will only make deposits once a month. As a result of the deposits not being made timely, the Clerk’s bank account was charged non-sufficient funds fees and overdraft fees 14 times from 2010 through 2012,⁴ totaling \$365. Additional charges for three returned deposited items⁵ were incurred between 2010 and 2012, and a charge for a suspected counterfeit \$20 bill was also incurred in

³ Bank compositions consist of a copy of each check included in that deposit, along with a copy of the teller’s cash receipt.

⁴ The Clerk stated that these fees were due to her submitting these deposits through the night deposit box, rather than making the deposits with the teller, due to her work schedule.

⁵ Two deposited items, one for \$58 and one for \$99, were returned in June and November 2010, respectively. A deposited item totaling \$106 was returned in October 2012. Fees of \$10 were charged for each returned item.

October of 2012. The Clerk stated that she covered the non-sufficient funds and overdraft fees in cash from personal funds. She also stated that she covered the returned deposited item fees until the fee was reimbursed by whomever submitted the check. Since these deposits were presumably made in cash, we were unable to verify that this had occurred.

Accountability — While the Clerk prepares monthly reports, which are given to the Supervisor, these reports do not provide adequate accountability of her activity, because they do not reconcile collections (liabilities) with cash assets on hand and in the bank. Furthermore, while the Clerk stated that she reviewed the bank statements on a monthly basis and compared them to her check book register, she did not perform and document bank reconciliations. Therefore, she did not identify the actual cash assets on hand to be compared with the amounts she owed to the Supervisor and others. We performed a cash count and accountability analysis as of March 26, 2013, using available receipt records, bank compositions, and bank statements, and found a shortage in the Clerk’s account, totaling \$1,400.16. This shortage is due to money owed to the Supervisor for 2009 activity, unrecorded checks, and unpaid liabilities we noted during our review of deposit compositions, and moneys that were recorded by the Clerk but not remitted to the Supervisor or other agencies, as follows:

Unpaid 2009 Activity	\$248.56
Unrecorded Checks	\$1,050.50
Unpaid Liabilities (2010 – 2013)	\$160.02
Unremitted February and March 2013 Receipts	\$170.00
Total Liabilities	\$1,629.08
Less Reconciled Bank Balance	\$228.92
Shortage	\$1,400.16

Based on the 2010 beginning bank balance and the dates of checks deposited per the deposit compositions, a total of \$248.56 is owed to the Town Supervisor for 2009 activity. Also, within the deposit compositions, we found 43 checks that were deposited into the Clerk’s account for Town transactions between 2010 and 2013 that were not recorded in the Clerk’s records or remitted to the Supervisor or other appropriate agencies, totaling \$1,050.50. These unrecorded receipts consisted mainly of dog licenses, death certificate copies, and marriage licenses.

Licenses — We obtained a copy of the dog enumeration and reviewed copies of the marriage licenses that the Clerk had on hand, and then

compared these records to the checks and Clerk's accounting records to determine whether this activity was properly recorded or remitted. The Clerk stated that the most recent dog census was performed in 2010 and that she was in the process of sending letters to dog owners to renew licenses. However, the enumeration provided to us appeared to be incomplete, based on our comparison of the names on the enumeration with those individuals receiving letters. Her records for marriage licenses were also incomplete; the most recent licenses that the Clerk had on hand were from 2010, and there were license numbers missing from the sequence.

Substitution — The Clerk routinely substituted⁶ personal checks for cash collections. On 17 occasions, from January 1, 2010, through March 26, 2013, the Clerk deposited personal checks totaling \$3,165.08, substituting them for cash collections. The Clerk told us she did this because she did not always have time to go to the bank to cash personal checks. Additionally, four checks totaling \$955.52, apparently intended for payment to the Steamburg Cemetery Association,⁷ were deposited in the Clerk's bank account. Subsequent to our inquiring about these checks, the Clerk stated that she found \$955.52 in cash in her safe at home and this cash was from Cemetery Association activity. She stated that the checks deposited in the Clerk account from the Cemetery Association were deposited by mistake and she deposited the cash into her Cemetery Association account. Because the Clerk did not issue receipts, Town officials cannot readily determine whether the personal checks that she deposited truly reflect all of the Town's cash activity or whether the Clerk had misappropriated cash in addition to the checks we noted as not having been recorded as received in her accounting records.

In addition to her personal checks and Cemetery Association checks, a money order for \$500 was deposited in December 2012. The Clerk stated that this was for an out-of-state sporting license, but she did not issue the license because the individual did not come to her office to obtain it. Even though a license was not issued, the Clerk deposited the money order. The Clerk stated that she subsequently received a telephone call stating that there was a misunderstanding and that the funds should be returned. Rather than sending a check from the Clerk's account, the Clerk returned the \$500 with a money order she

⁶ Depositing but not recording receipts that are paid by check, and then applying those deposits to recorded receipts that were paid in cash, but not deposited

⁷ The Clerk stated that she is the treasurer for this Cemetery Association, which has no connection whatsoever with the Town. When we asked for documentation to support that these payments were indeed related to the Cemetery Association, she provided us with a ledger. This ledger was burned to the point where we could not review activity from 2010 through 2013. She stated that this was the result of a small fire at her home the previous week.

purchased in January 2013 using cash she claimed to have set aside for such purpose from other cash collections. However, based on our review of the Clerk's recorded activity and deposit compositions, there was an insufficient amount of cash collected during this period to cover her purchase of the money order. Also, due to the lack of documentation surrounding this payment, we were not able to confirm that the cash used was originally intended as payment for Clerk fees, as she indicated, or if this is another instance of substitution.

When moneys collected by the Clerk are not properly recorded and not deposited in a timely manner, and duplicate receipts are not issued, there is an increased risk that errors and irregularities could occur and remain undetected and that receipts, especially those paid in cash, could be received and diverted for other than municipal purposes, rather than being properly recorded and deposited. Because the Clerk is combining her personal business with the Town's business, there is a substantial risk that the Clerk could receive cash and not properly record and report it, and that this activity may go undetected by Town officials. Due to these poor practices, Town officials cannot track all cash receipt transactions and the risk of fraud is significant.

Remittances

Generally, all fees received by the Clerk are the property of the Town, County, or State. The Clerk should remit these moneys promptly to the appropriate agencies. Town Law requires the Clerk to submit to the Supervisor a monthly verified statement of all moneys received and remit such moneys to the Supervisor on or before the fifteenth of the month following receipt. Clerks must also report and remit collections to other governments.

While the Clerk prepared and submitted monthly reports in a timely manner, she did not always record everything from her records on these reports. She also did not remit all moneys received by her to the Supervisor or other appropriate agencies, such as the Department of Agriculture and Markets for dog licenses, the Department of Health for marriage licenses, and the County Department of Public Works for dump tickets. Based on our review, there was a total of \$160.02 from January 2010 through January 2013 that was recorded by the Clerk in her records but not remitted to either the Town Supervisor or the other agencies.

Failure to ensure that Clerk fees collected are remitted in a timely manner increases the risk that errors, irregularities, and misappropriation of funds could occur and not be detected or corrected.

Board Oversight

Because the Clerk's office is a one person operation, which creates an inadequate segregation of duties where the Clerk could receive cash payments, fail to record the cash collections in the accounting

records, and then misappropriate these moneys without detection, it is essential for the Board to provide adequate oversight of the Clerk's activity. Although the Board is required to examine the Clerk's records on an annual basis, the Board should periodically examine the Clerk's records on an unannounced basis. More frequent monitoring of the Clerk's financial activities further reduces the risk that errors or irregularities could occur and remain undetected. An annual audit provides the Board with the opportunity to monitor financial records and procedures. The audit of these records and reports serves an important internal control function by providing independent verification that the records have been maintained in accordance with established procedures, transactions have been properly recorded, and cash has been properly accounted for.

The Board did not provide adequate oversight of the Clerk's financial activities. While the Board minutes indicate that an "audit was done and books were approved," there was no evidence in the minutes or the Clerk's records to indicate what audit steps were performed, what the results were, and whether any corrective action was needed. The Supervisor told us that the Board's annual audit of the Clerk's records consists of a review of a twelve-month report prepared by the Clerk showing what money she received for the year by type. The Supervisor stated that the Board was not provided bank statements or bank books by the Clerk to audit, but that the Clerk stated to the Board that the bank account reconciled. There is no indication that the Board requested or insisted that these records be provided for review. Because the Clerk's records were not accurate and complete, the Board could not perform an adequate audit. In addition, without the Board documenting its audit steps, results, and required corrective action in the minutes, Town taxpayers do not have any assurance that the Board performed a thorough audit and communicated its findings to the Clerk so that she could take appropriate action.

Subsequent to the completion of our fieldwork, the Clerk resigned her position effective May 1, 2013.

Recommendations

1. The Board should ensure that the shortage in the Clerk's account is resolved. The Board should take immediate steps to protect Town moneys to prevent additional shortages.
2. The Clerk should issue press-numbered duplicate receipts for all Town transactions where no other form of receipt is available.
3. The Clerk should record payee names and amounts in the accounting records and ensure that the dates received in the accounting records correspond to the date of collection.

4. The Clerk should deposit all moneys timely and intact.
5. The Clerk should perform monthly bank reconciliations and accountabilities to ensure that known liabilities agree with available cash.
6. The Clerk should ensure that Town funds are not used to cash personal checks.
7. The Clerk should remit moneys collected to the appropriate agencies timely.
8. The Board should audit, or cause to be audited, the Clerk's books and records.
9. The Board should document the audit steps and related results of its annual audit of the Clerk's records in the minutes of its proceedings.

APPENDIX A

RESPONSE FROM LOCAL OFFICIALS

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

TOWN OF COLDSRING

Cathie VanSickle
Supervisor

10346 Blood Road
Randolph, NY
14772-9710
(716) 354-5021

July 31, 2013

State of New York
Office of the State Comptroller
110 State Street
Albany, NY 12244-0001

ATTENTION: Robert E. Meller
Chief Examiner of Local Government and School Accountability

Re: Town Clerk Audit

Dear Mr. Meller,

The Town of Coldspring is in agreement of your preliminary draft findings. The Town of Coldspring would also like to state our Corrective Audit Plans at this time.

Unit Name: Town of Coldspring
Audit Report Title: Town Clerk Operations
Audit Report Number: 2013M-137

Audit Recommendation:

1. Town Board should ensure that the shortage in the Clerk's account is resolved. The Board should take immediate steps to protect Town moneys to prevent additional shortages.
2. The Clerk should issue press-numbered duplicate receipts for all Town transactions where no other form of receipt is available.
3. The Clerk should record payee names and amounts in the accounting records and ensure that the dates received in the accounting records correspond to the date of collection.
4. The Clerk should deposit all moneys timely and intact.
5. The Clerk should perform monthly bank reconciliations and accountabilities to ensure that known liabilities agree with available cash.
6. The Clerk should ensure that Town funds are not used to cash personal checks.

7. The Clerk should remit moneys collected to the appropriate agencies timely.
8. The board should audit, or cause to be audited, the Clerk's books and records.
9. The Board should document the audit steps and related results of its annual audit of the Clerk's records in the minutes of its proceedings.

Implementation Plan of Action:

1. The Town of Coldspring received \$1,230.16 on July 11, 2013 from Lori Stacey. Lori resigned as town Clerk effective May 1, 2013 and board accepted resignation.
2. The Town purchased a duplicate receipt book for the new Town Clerk to use for all receipts of money.
3. The Town Clerk was instructed to record payee names, amounts and correct dates of collection in her receipt book effective immediately following audit.
4. The Town Clerk was instructed to deposit all money at least weekly, and Building Permit money will be given directly to Supervisor not to Town Clerk.
5. The Town Clerk was instructed to perform monthly bank reconciliations and will show each reconciliation by attaching a copy to the monthly report given to Supervisor at Town Board Meetings.
6. The New Town Clerk was instructed not to cash personal checks with town funds.
7. The New Town Clerk is making payments to the appropriate agencies in a timely manner.
8. The Town Board will audit the Clerks books at its February meetings.
9. The Town Board will document the audit steps making sure the bank reconciliations are completed monthly and that payments were made to the appropriate agencies in a timely manner and the audit will be recorded in the minutes of the board meeting.

The above action plan has already been implemented effective July 11, 2013. Supervisor Cathie VanSickle brought all of the above to the attention of the Coldspring Town Board and met with new Town Clerk, Marilyn Bowley to make sure all of the above was reviewed and understood as our new Policy for Town Clerk.

Cathie VanSickle is responsible for these actions.

If you have any questions please give me a call at the above number.

Sincerely,

Cathie VanSickle
Supervisor

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess the adequacy of the internal controls put in place by officials to safeguard Town assets. To accomplish this, we performed an initial assessment of the internal controls so that we could design our audit to focus on those areas most at risk. Our initial assessment included evaluations of the following areas: financial oversight, cash receipts and disbursements, payroll and personal services, and information technology.

During the initial assessment, we interviewed appropriate Town officials, performed limited tests of transactions and reviewed pertinent documents, such as Board minutes, financial records and reports. After reviewing the information gathered during our initial assessment, we determined where weaknesses existed and evaluated those weaknesses for the risk of fraud, theft, or professional misconduct. We then decided upon the reported objective and scope by selecting for audit those areas at most risk. We selected the Clerk's operations for further audit testing.

To accomplish our objective, our procedures included the following:

- We interviewed appropriate Town officials to gain an understanding of the internal control policies and procedures relating to the Clerk's management of cash receipts.
- We reviewed the Clerk's accounting records to determine if she made appropriate entries including payee names, amounts, dates, and types of payment.
- We examined New York State Department of Environmental Conservation Automated Licensing System (DECALS) reports, dog license reports, dump ticket reports, and the Clerk's monthly reports to evaluate their adequacy.
- We performed a cash count on March 26, 2013, to determine the amount of cash and checks the Clerk had on hand since her last bank deposit for comparison with her cash receipts records.
- We obtained compositions for all deposits made during our audit period to determine if deposits were made intact and in a timely manner.
- We reviewed images of all canceled checks written from the Clerk's account during our audit period.
- We examined bank statements to determine if bank reconciliations were performed accurately.
- We compared deposits from the bank statements to the Clerk's records to determine if all deposits were recorded in the cash book.
- We reviewed the meeting minutes and the Clerk's records for evidence of the Board's annual audit of her books and records.

We conducted this performance audit in accordance with generally accepted government auditing standards (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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Andrew A. SanFilippo, Executive Deputy Comptroller
Nathalie N. Carey, Assistant Comptroller

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