



Plattsburgh Public Library

Circulation Desk Cash Receipts

Report of Examination

Period Covered:

January 1, 2013 — October 31, 2014

2015M-8



Thomas P. DiNapoli

Table of Contents

	Page
AUTHORITY LETTER	1
INTRODUCTION	2
Background	2
Objective	2
Scope and Methodology	3
Comments of Library Officials and Corrective Action	3
CIRCULATION DESK CASH RECEIPTS	4
Recommendations	7
APPENDIX A Response From Library Officials	8
APPENDIX B Audit Methodology and Standards	14
APPENDIX C How to Obtain Additional Copies of the Report	15
APPENDIX D Local Regional Office Listing	16

State of New York Office of the State Comptroller

Division of Local Government and School Accountability

April 2015

Dear Library 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 Library Board of Trustee 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 Plattsburgh Public Library, entitled Circulation Desk Cash Receipts. 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*

Introduction

Background

The Plattsburgh Public Library (Library) is located in the City of Plattsburgh (City), Clinton County. The Library is a municipal public library that received its charter from the Board of Regents of the State Education Department in 1901.¹

The Library is governed by a seven-member Board of Trustees (Board), each of whom is appointed by the Mayor and approved by the City Council. The Library Director (Director), appointed by the Board, is responsible for the Library's day-to-day administration and is the Library's chief executive officer. The Library also has an administrative assistant who aids the Director in the Library's day-to-day operations. The City Chamberlain, as Treasurer, is responsible for custody of Library money, disbursing such funds upon receiving claims approved by the Director and Board and submitting an annual financial report to the Board at year-end. The Library's 2014 budgeted appropriations were approximately \$993,000.

The Library is dependent on the City to provide approximately 80 percent of the funding necessary to sustain Library operations. The Library also receives State grants annually and collects fines and fees for various Library charges. Each year, the Library submits a budget request to the City and the City includes an appropriation for Library operations in its annual budget.² The City's 2014 budget appropriation for Library operations was \$811,000.

The Library is part of the Clinton-Essex-Franklin Library System (CEFLS), which is based in the City. CEFLS serves a supporting role to its member libraries in three counties, providing services such as maintaining a computer database (patron borrowing system) of library patron borrowing histories, fines and fees paid and outstanding account balances.

Objective

The objective of our audit was to examine the Library's internal controls over circulation desk cash receipts. Our audit addressed the following related question:

- Are internal controls over cash receipts collected at the circulation desk adequately designed and operating effectively to safeguard Library assets?

¹ The charter was amended by the Board of Regents in March 2014 to indicate that the number of governing Trustees shall not be less than seven nor more than thirteen.

² The amount of funding the City appropriates may differ from the amount the Library requests, since the Mayor and City Council consider the Library's funding in the overall context of the funding level for all other City activities.

**Scope and
Methodology**

We examined the Library’s internal controls over circulation desk cash receipts for the period January 1, 2013 through October 31, 2014.

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
Library Officials and
Corrective Action**

The results of our audit and recommendations have been discussed with Library officials and their comments, which appear in Appendix A, have been considered in preparing this report. Library officials generally agreed with our recommendations and indicated they plan 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 New York State 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 at the Library’s circulation desk.

Circulation Desk Cash Receipts

A well-designed system of internal controls over cash receipts received at the Library's circulation desk requires that the Board and Library officials establish policies and procedures that provide guidance and oversight for individuals involved in collecting and remitting cash receipts. Effective controls over cash receipts should also ensure individual accountability for the amounts collected.

Each employee collecting cash receipts should enter a unique user register code into the cash register, if a common register is used for all employees, to identify the employee placing collections in the register drawer. In addition, on a daily basis, two employees should count the collections received and verify that the total amount agrees with the cash register tapes. Similarly, when collections are transferred from one employee to another, the employee receiving the collections should perform a cash count in front of the employee relinquishing it, provide a duplicate receipt to the employee transferring the collections and a copy of a duplicate receipt should be retained by both employees. Furthermore, Library employees should remit all money received to the appropriate party for deposit as soon as possible to prevent loss or misuse.

Library employees receive cash receipts at the Library's circulation desk for lost book and media fees, overdue rental fines and print, copy and fax fees. In addition, cash receipts are received for book sales, donations and membership fees and dues, which are collected by the Library on behalf of a not-for-profit organization associated with the Library. Employees use a stand-alone cash register to record and maintain the receipts collected.

In addition to operating the cash register, Library employees are responsible for entering patrons' payments for lost book and media fees and overdue rental fines in individual patron accounts in the patron borrowing system (system).³ The administrative assistant remits collected Library fines and fees to the City Chamberlain's office for deposit. Amounts collected for the not-for-profit organization are remitted to the organization's treasurer for deposit. During our audit period the amounts remitted for Library fines and fees totaled \$42,696 and the amounts remitted to the not-for profit organization totaled \$6,904.

The Board should improve internal controls over cash receipts collected at the circulation desk to adequately safeguard Library

³ This system is not connected to the cash register.

assets. Although the Board adopted a circulation policy that contains procedures related to collecting cash receipts at the circulation desk, the procedures were insufficient because they were not comprehensive and did not provide adequate guidance and effective internal controls. For example, the procedures did not establish which employees were authorized to collect cash receipts, the processes for determining accountability over cash receipts recorded in the system or the cash register and stated that one employee was required to count the cash collected at the conclusion of the day. In addition, employees were not collecting cash receipts as directed by the policy, because Library officials did not effectively oversee collections. As a result, we identified significant internal control weaknesses over cash receipts collected at the Library's circulation desk.

For example, a common cash drawer was used by all Library employees collecting cash receipts. However, the employees did not enter a unique register code to identify the employee who collected the cash receipts when using the cash register, even though the register had this capability. At the conclusion of the day, one employee counted the collections in the register and recorded the amount on a daily cash summary document. However, the employee did not compare the total amount collected with the cash register tape to verify agreement. Instead, the employee would put the cash register tape, daily cash summary document and the collections in the Library's safe.

The following business day the administrative assistant obtained the documents and collections from the safe and performed an independent review to verify the collections and documents agreed. However, the collections were not counted in front of another employee nor was a receipt issued to the employee that placed the collections in the safe. Furthermore, no one reviewed the administrative assistant's cash receipts journals to ensure that all received funds were remitted to either the City Chamberlain's office or the not-for-profit organization's treasurer. As a result, Library officials could not be sure that all collections were accurately accounted for and properly remitted to the appropriate party for deposit.

We reviewed all daily circulation desk cash receipts for six months (149 business days)⁴ during our audit period to determine if a cash count of the money in the cash register was performed at the end of each day. We found that a daily cash count was not performed for 43 of the days (29 percent) we reviewed.

⁴ See Appendix B for more information on our sample selection.

Additionally, we compared all the daily cash count summaries, totaling \$13,506, for these months⁵ with the corresponding cash register tapes to determine whether they agreed. We found they did not agree for 141 of the days (95 percent) we reviewed. The daily discrepancies ranged from the daily cash count summary exceeding the cash register tape by \$300 to the daily cash count summary being less than the cash register tape by \$42. Further, we compared all collections recorded in the system for these months with the corresponding cash register tapes to determine whether they agreed.

We found they did not agree for any month we reviewed.⁶ The monthly discrepancies ranged from the collections recorded in the system exceeding the cash register tapes by \$124 to the collections recorded in the system being less than the cash register tapes by \$15. Although the dollar amount of the discrepancies we found were minor, there was no indication that any of these variances were questioned or reviewed by any Library employees.

Finally, we traced all recorded collections, totaling \$13,177, as indicated on the cash register tapes for these months to the corresponding documentation maintained for the amounts remitted⁷ to the City Chamberlain's office and the not-for-profit organization's treasurer to determine if the amounts agreed. Although the dollar amounts of the discrepancies we found were minor,⁸ none of the remittances made to either the City Chamberlain's office or the not-for-profit organization's treasurer agreed with the amounts recorded on the cash register tapes.

Although the dollar amounts of the discrepancies we found were minor, the rate at which the Library incurred these discrepancies was significant. As a result, Library officials have little assurance that cash receipts are properly accounted for and there is a risk that errors or irregularities could occur and not be detected.

⁵ We used the daily cash count summaries that were prepared by either the employee working the closing shift or the administrative assistant for our review.

⁶ Library officials were unable to provide us with daily collection reports for our entire audit period because the system is able to generate daily reports only for a 63-day period prior to the date the reports are printed. As a result, we used monthly collection reports recorded in the system for our review.

⁷ These comprised 24 remittances totaling \$11,442 made to the City Chamberlain's office and six remittances totaling \$1,956 made to the not-for-profit organization.

⁸ For remittances to the City Chamberlain's office, the discrepancies ranged from the cash register tapes exceeding the remittance by \$40 to the cash register tapes being less than the remittance by \$123. For the remittances to the not-for-profit organization's treasurer the discrepancies ranged from the cash register tapes exceeding the remittance by \$48 to the cash register tapes being less than the remittance by \$50.

Recommendations

The Board and Library officials should:

1. Establish comprehensive written policies and procedures that provide adequate guidance and internal controls over collecting and remitting cash receipts received at the circulation desk.

Library officials should:

2. Establish controls at cash collection points to establish greater accountability, such as assigning unique cash register codes to each employee collecting cash receipts.
3. Ensure that two employees count the cash receipts collected and compare the total with the cash register tapes on a daily basis.
4. Ensure that duplicate receipts are issued when cash custody transfers from one employee to another, the employee receiving the collections counts it in the presence of the employee relinquishing it and that both employees retain a copy of the duplicate receipt to document the amount transferred.
5. Routinely compare the amounts collected as recorded in the system and on the cash register tapes with the amounts remitted for deposit and investigate and resolve any discrepancies.

APPENDIX A

RESPONSE FROM LIBRARY OFFICIALS

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



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March 25, 2015

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Plattsburgh Public Library
Circulation Desk Cash Receipts
2015M-8

On behalf of the Plattsburgh Public Library, thank you for the opportunity to respond to the Report of Examination covering the period of January 1, 2013 – October 31, 2014. We agree with the audit findings and appreciate the auditor's willingness to help us to provide better accountability for our cash controls at the circulation desk.

This document will serve as our combined audit response and Corrective Action Plan, and was approved by the Plattsburgh Public Library Board of Trustees on March 24, 2015

Corrective Action Plan

For each recommendation included in the audit report, the following is our corrective actions taken or proposed. For recommendations where corrective action has not been taken or proposed, we have included the following explanations.

Audit Recommendation

1. The Board and Library officials should establish comprehensive written policies and procedures that provide adequate guidance and internal controls over collecting and remitting cash receipts received at the circulation desk.

Implementation Plan of Actions:

The Board and Library officials, including the City Chamberlain who is the library Treasurer, will establish a comprehensive Cash Management Policy for Board approval. The policy will address

circulation desk cash receipts, counting monies, access to safe, transfer of monies between employees, documentation of bank deposits, and reconciliation of deposits.

Implementation Date:

The Board and Library officials, including the City Chamberlain who is the library Treasurer, will begin work on this policy immediately and have it completed by the October 2015 meeting of the Board of Trustees for review and approval.

Person Responsible for Implementation:

Personnel and Policies Committee of the Board, and Library officials, including the City Chamberlain who is the library Treasurer, will establish the policy for full Board approval.

Audit Recommendation

2. Library officials should establish controls at cash collection points to establish greater accountability, such as assigning unique cash register codes to each employee collecting cash receipts.

Implementation Plan of Actions:

The cash register will be programmed with staff keys for use with each transaction to track entries. Permissions in [REDACTED] system will be reassigned according to job classification, with full access restricted to the Principal Library Clerk and the Director. Every transaction will generate a receipt that will be given to the patron. Library Director will research a new cash register that will generate duplicate receipts and possibly be connected to the [REDACTED] system, and/or remote data storage.

The key to the cash register will be placed in the safe during the day to ensure that the register is not Z'ed out or reprogrammed in error. The Administrative Assistant will remove the key from the register each morning and the Librarian counting the cash will replace it at the end of the day in order to run the Z report. Z report numbers will be verified to be in sequential order when reconciling the cash each day.

The safe combination has been changed and access limited to the Director, Administrative Assistant, and three Librarians who count the nightly cash and secure it in the safe. An acknowledgement form was signed by each individual receiving the combination. The combination will be changed any time one of these individuals leaves the library or the combination has been compromised in any way.

Implementation Date:

The cash register reprogramming will be completed as soon as possible. The register key will be placed in the safe during the day, and receipts given to patrons, as soon as the Corrective Action Plan is approved by the Board. Research will continue into better data integration and access of cash transactions.

Person Responsible for Implementation:

The Director will contact a cash register company to reprogram the register with individual employee keys, and seek recommendations for newer models to interface with the computer or provide remote data storage. Board will consider funding request if new register is needed.

Audit Recommendation:

3. Library officials should ensure that on a daily basis two employees count the cash receipts collected and compare the total with the cash register tapes.

Implementation Plan of Actions:

Two employees will count the cash from the cash drawer at closing in the workroom, and both will sign off on a receipt for the amount placed in the safe. The actual cash will be tallied and compared to the cash register tape noting any discrepancies.

The key to the register will be retrieved from the safe in order to run the Z report and left in the cash register overnight. The Librarian will place the cash in the safe at closing. A change machine will be purchased to simplify counting. Additional staff will be added to the schedule to ensure adequate coverage while the librarian and another staff member count the cash at closing.

Implementation Date:

This change will be implemented immediately upon Board approval of the Corrective Action Plan.

Person Responsible for Implementation:

The Administrative Assistant and Principal Library clerk will work with the employees to explain the process and ensure adequate staffing levels at the close of the day to allow two employees to count the cash in the workroom. Library Director will write Policy and Procedures for Board consideration and approval.

Audit Recommendation:

4. Library officials should ensure that duplicate receipts are issued when cash custody transfers from one employee to another, the employee receiving the collections counts it in the presence of the employee relinquishing it, and that both employees retain a copy of the duplicate receipt to document the amount transferred.

Implementation Plan of Actions:

Each morning, the Administrative Assistant or Director will retrieve the cash bags from the safe. She will count and verify the previous night's cash totals, sign the daily cash receipt and distribute copies to the staff members who previously had custody of the cash. Any discrepancies will be noted on the receipt and discussed with the staff.

It is not possible for the Administrative Assistant to count the cash each morning in front of the employees from whom she received custody, due to scheduling conflicts. It was agreed that it is acceptable for the Administrative Assistant to open and set up the cash drawer in the morning, as long as a receipt is written for the amount received from the previous day. The Director will count the cash and set up the cash drawer if the Administrative Assistant is unavailable.

On Monday mornings, the cash from both Friday and Saturday will be counted by the Administrative Assistant, and receipts issued to the previous holders of the cash.

Implementation Date:

Duplicate receipts will be issued immediately when cash custody transfers occur.

Person Responsible for Implementation:

Library Director will write Policy and Procedures for Board consideration and approval.
Administrative Assistant will create new cash tally sheet with signature lines for the two employees counting the cash and the one verifying it, and include it in the daily cash bag.

Audit Recommendation:

5. Library officials should routinely compare the amounts collected as recorded in the system and on the cash register tapes with the amounts remitted for deposit and investigate and resolve any discrepancies.

Implementation Plan of Actions:

The daily cash receipt will be compared to the actual cash in the drawer as well as the [REDACTED] cash report. At present the [REDACTED] report only tracks patron fines and fees that are inputted in the computer. We are working on a new system which will allow us to track all cash transactions in [REDACTED] using their payment module. Each type of cash transaction will be represented by a barcode at the desk. The item barcode will be swiped to document each transaction entered into the cash register. This will allow the [REDACTED] cash report to be compared to the daily register tape and the cash count for accuracy. The Director will run adjustment reports from [REDACTED] to spot check for discrepancies as a compensating control.

Any discrepancies will be documented by the Administrative Assistant or Director when she recounts the cash each day. The Principal Library Clerk will investigate discrepancies by interviewing staff members and generating additional reports in [REDACTED] to document transactions for the day. The findings will be conveyed back to the Administrative Assistant prior to these amounts being included in the weekly deposit.

Each Wednesday the Administrative Assistant or Director counts all cash and prepares the weekly deposit before it is delivered to the City Finance Office. This reconciliation and cash count is done with the Director who verifies the cash count, deposit slips and any attachments. Copies of daily register receipts and daily cash counts, with signatures, are attached to the weekly deposit. This will track amounts received with the deposit and will document any differences. The Director will verify the deposit and sign off on it before it is delivered to the City Finance Office where it will be recounted and they will sign off on it and issue a receipt for the deposit along with a copy of our signature page. In the absence of the Administrative Assistant, a second employee will assist the Director with the cash count and deposit verification. The deposit is delivered by the Administrative Assistant or Director.

Any money collected on behalf of the Friends of the Library will be documented separately, and a receipt prepared for them sign for the cash received each week.

Implementation Date:

New item codes have been created for the Horizon management system and the barcode scanning documents will be created as soon as possible after Board approval of the Corrective Action Plan. Discrepancies between cash register tape and [REDACTED] cash report are currently being investigated and documentation is attached to the weekly deposit. Director verifies and signs off on cash reports

prior to deposits being made. Receipts for the deposits are issued by the City Finance Office for our files.

The Friends money collected will be documented with a receipt prepared for their signature beginning immediately. They have been notified of the need to make weekly cash pickups and sign a receipt for the money.

Person Responsible for Implementation:

Library Director will write Policy and Procedures for Board consideration and approval.

Administrative Assistant and the Librarians will establish the cash item records in the [REDACTED] system to document cash transactions not involving patron accounts. Staff will be trained by the Principal Library Clerk.

Signed:

Anne de la Chapelle, Library Director II

Date: March 25, 2015

Jesse Feiler, Board President

Date: 3/25/2015

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess the adequacy of the internal controls officials put in place to safeguard Library assets. To accomplish this, we performed an initial assessment of the internal controls so we could design our audit to focus on those areas most at risk.

During the initial assessment, we interviewed Library officials, performed limited tests of transactions and reviewed pertinent documents, such as Library policies, Board minutes and 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 potential fraud, theft and professional misconduct. We then decided on the reported objective and scope by selecting for audit those areas most at risk. We selected circulation desk cash receipts for further audit testing.

To accomplish our audit objective and obtain valid audit evidence, our procedures included the following:

- We interviewed officials and employees of Library, City, CEFLS and the not-for-profit organization and reviewed Library policies and various financial records and reports to gain an understanding of the internal controls over circulation desk cash receipts. We documented any associated effects of deficiencies found in those controls.
- We reviewed six months of circulation desk cash receipts during our audit period⁹ to determine if a cash count of the money in the cash register was performed at the end of each day. We compared the daily cash count summaries for these months with the corresponding cash register tapes to determine whether they agreed. We also compared all collections recorded in the system for these months with the corresponding cash register tapes to determine whether they agreed.
- We traced recorded collections as indicated on the cash register tapes to the corresponding documentation of the amounts remitted to the City Chamberlain's office and the not-for-profit organization's treasurer for the previously selected months to determine if the amounts agreed.

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.

⁹ We used a computerized random number generator to select February, May and September from 2013 and January, March and July from 2014.

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