



Rochester Land Bank Corporation

Monitoring Subcontractor Performance

Report of Examination

Period Covered:

July 1, 2014 — June 9, 2016

2016M-373



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

April 2017

Dear Land Bank Officials:

A top priority of the Office of the State Comptroller is to help land bank officials manage their land banks efficiently and effectively and, by so doing, provide accountability for dollars spent to support land bank operations. The Comptroller oversees the fiscal affairs of land banks statewide, as well as land banks' 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 land bank operations and Board of Director governance. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard land bank assets.

Following is a report of our audit of the Rochester Land Bank Corporation, entitled Monitoring Subcontractor Performance. 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 16 of the New York State Not-for-Profit Corporation Law.

This audit's results and recommendations are resources for land bank officials to use in effectively managing operations and in meeting the expectations of taxpayers. 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 Rochester Land Bank Corporation (Land Bank) is a not-for-profit corporation that was created in 2013 to facilitate, manage and implement the City of Rochester's (City) designated community development projects or redevelopment plans. The Land Bank's Board of Directors (Board) is responsible for the general management and control of financial and operational affairs and consists of seven members. The Executive Director is responsible for the day-to-day operations with the assistance of professional staff.

The Land Bank funds its operations primarily with grants totaling \$4.6 million since 2014. The Land Bank has entered into a written agreement with the not-for-profit Rochester Housing Development Fund Corporation (Subcontractor) to assist with the use of grants. The Subcontractor acquires, rehabilitates and resells vacant single family homes to first time, low-income homebuyers in the City.

Scope and Objective

The objective of our audit was to review the Land Bank's monitoring of the Subcontractor's performance for the period July 1, 2014 through June 9, 2016. Our audit addressed the following related question:

- Did Land Bank officials adequately monitor the Subcontractor's performance of projects?

Audit Results

Land Bank officials monitor the number of homes rehabilitated and sold by the Subcontractor, and all 10 projects we reviewed were awarded to the lowest bidders. However, Land Bank officials do not adequately monitor other aspects of performance, such as the selection of construction managers, awarding of contracts for projects or Subcontractor performance. As a result, there is an increased risk that managers will not be assigned for sound reasons and without favoritism and that projects will not be completed in a timely manner or for the best value.

Land Bank officials also do not adequately monitor cash disbursements or profits from the sale of rehabilitated homes to ensure they do not exceed the grant maximum of 15 percent of the project's cost. Although the profits for all 10 properties we reviewed were appropriate, there is an increased risk that profits will exceed the grant maximum. There is also an increased risk that the Land Bank could pay for costs already subsidized by other funding sources or for goods and services that are inappropriate or not received.

Comments of Land Bank Officials

The results of our audit and recommendations have been discussed with Land Bank officials, and their comments, which appear in Appendix A, have been considered in preparing this report. Except as specified in Appendix A, Land Bank officials generally agreed with our recommendations and indicated they planned to take corrective action. Appendix B includes our comments on the issues raised in the Land Bank's response letter.

Introduction

Background

Land banks are not-for-profit corporations created to facilitate the return of vacant, abandoned and tax-delinquent properties to productive use. The primary focus of land bank operations is the acquisition of real property that is tax delinquent, tax foreclosed, vacant or abandoned, and the use of tools authorized in Article 16 of the Not-For-Profit Corporation Law (NPCL) to eliminate the harms and liabilities caused by such properties. Article 16 of the NPCL is also known as the “Land Bank Act.”

The Rochester Land Bank Corporation (Land Bank) was created in 2013 to facilitate, manage and implement the City of Rochester’s (City) designated community development projects or redevelopment plans. The Land Bank’s mission is to return underutilized property to productive use, preserve and create quality housing, enhance the quality of life within neighborhoods and encourage economic opportunities. Holding properties for a period of time, demolition and sale to a developer and rehabilitation are among the strategies employed by the Land Bank. The Board of Directors (Board) is responsible for the general management and control of the Land Bank’s financial and operational affairs and consists of five ex officio members¹ and two appointed members.² The Executive Director³ serves as the chief executive and chief fiscal officer and is responsible for the day-to-day operations with the assistance of other professional staff. The Land Bank has a shared services agreement with the City for administrative and other services.

The Land Bank funds its operations primarily with grants from the New York State Office of the Attorney General for the Community Revitalization Initiative (OAG CRI grants) that have totaled approximately \$4.6 million since 2014. The Land Bank entered into a written agreement (Agreement)⁴ with the not-for-profit Rochester Housing Development Fund Corporation (Subcontractor)⁵ to assist with the use of OAG CRI grants to acquire, perform environmental remediation and rehabilitate vacant homes for affordable owner occupied use.

¹ The City Treasurer, Deputy Commissioner of Neighborhood and Business Development, Manager of Housing, Director of Inspection and Compliance Services and City Council Chief of Staff

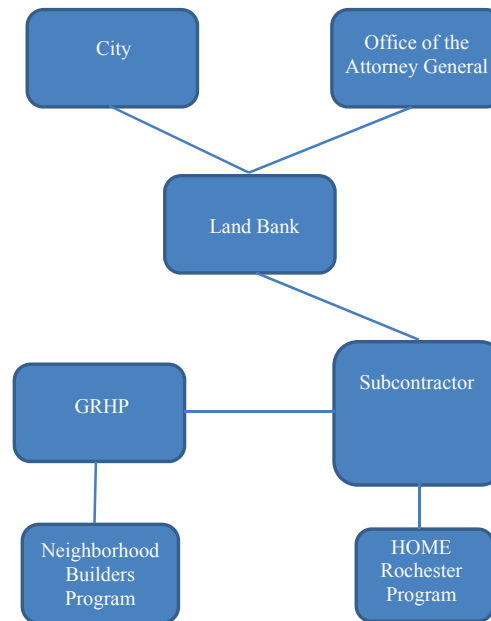
² Appointed by the Mayor of the City and City Council President

³ The Director of Real Estate of the City of Rochester serves as the Executive Director according to the Land Bank’s bylaws. For purposes of this audit, we have assumed the legality of this appointment.

⁴ The legal propriety of the Agreement between the Land Bank and the Subcontractor is not within the scope of this audit.

⁵ The Land Bank solicited requests for proposals in 2014.

The Subcontractor is staffed by the not-for-profit Greater Rochester Housing Partnership (GRHP) and receives support services from the City. The GRHP staffs the Neighborhood Builders program to construct new houses on lots that are vacant or after demolition. Entities and programs are depicted in the diagram. The Subcontractor has operated the HOME Rochester program for more than 10 years to acquire, rehabilitate and resell vacant single family homes to first time, low-income homebuyers in the City.



Objective

The objective of our audit was to review the Land Bank’s monitoring of the Subcontractor’s performance. Our audit addressed the following related question:

- Did Land Bank officials adequately monitor the Subcontractor’s performance of projects?

Scope and Methodology

We examined the Land Bank’s monitoring of Subcontractor performance for the period July 1, 2014 through June 9, 2016.

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 C 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 size of the relevant population and the sample selected for examination.

**Comments of Land Bank
Officials and Corrective
Action**

The results of our audit and recommendations have been discussed with Land Bank officials, and their comments, which appear in Appendix A, have been considered in preparing this report. Except as specified in Appendix A, Land Bank officials generally agreed with our recommendations and indicated they planned to take corrective action. Appendix B includes our comments on the issues raised in the Land Bank's response letter.

Good management practices dictate that the Board has the responsibility to initiate corrective action. As such, the Board should prepare a plan of action that addresses the recommendations in this report and forward the plan to our office within 90 days.

Monitoring Subcontractor Performance

The Board is responsible for monitoring the performance of the Subcontractor to determine if the terms and conditions in the Agreement are fulfilled. The Agreement provides that the Land Bank will monitor the performance of the Subcontractor (including timelines for project completion, reporting requirements, criteria for selecting construction managers (managers) and contractors and documentation) and has provisions to hold the Subcontractor accountable if expectations are not met. Land Bank officials should develop written policies and procedures to ensure that information provided by the Subcontractor is sufficiently detailed for monitoring performance so that the Agreement can be enforced.

The Agreement states that the Subcontractor must rehabilitate a minimum of 65 vacant homes for affordable, owner-occupied use by the end of 2016. Land Bank officials monitor this requirement, which has been met with renovations completed on 74 homes, 45 of which have been sold, as of May 17, 2016. The Agreement also contains Subcontractor responsibilities including reports and information that should be provided. The Land Bank receives reports and information, such as a summary report for open projects, pictures of renovations and inspection reports for individual projects. Although the Agreement contained certain requirements for documentation, Land Bank officials should have developed written policies and procedures to ensure sufficient documentation is received. In our view, the information received from the Subcontractor is not sufficiently detailed for monitoring performance and enforcing the Agreement for selecting qualified managers and contractors, awarding contracts to lowest bidders and overseeing rehabilitation through to sale, including cash disbursements and monitoring profits from the sale of vacant homes.

Projects — Land Bank officials rely on the Subcontractor to assist in the identification of qualified managers and contractors. The Subcontractor assigns managers from an approved list⁶ based on project locations, and considering the existing inventory and workload of the managers. Managers are compensated a fixed fee per house that is not based on renovation costs. Managers select contractors from an approved list to bid on projects. The criteria for selecting contractors

⁶ The Subcontractor maintains a list of managers and a separate list of contractors that have completed the application and review processes and been approved to work on projects. The Subcontractor completes all aspects of the contractor vetting process (receiving applications, reviewing and approving). The Subcontractor provides the Land Bank with a copy of the list.

is included in the Agreement and the Subcontractor provides Land Bank officials with updated lists when changes occur. Land Bank officials told us the process to add contractors to the approved list meets all of the criteria in the Agreement; however, they are unable to verify this claim due to the lack of supporting documentation received for the selection process.

The Rehabilitation and Funding Agreement for Properties Owned by RHDFC⁷ requires managers to solicit a minimum of four bids from the list of approved contractors and for contracts to be awarded to the lowest bidder. The Bidding Policy⁸ also requires construction to commence within 90 days of issuance of the Notice to Proceed to the selected contractor and the construction phase to be no more than 120 days. However, because Land Bank officials only receive the bid specifications and high level budget reports for each project listing total construction cost without detail or documentation supporting the selection of the winning bidder, they are unable to monitor whether the solicitation of bids, selection of contractors or timeliness of the projects are in adherence with the Agreement. Additionally, although there is an inspection process to assure that all work in the bid specifications was completed in accordance with the building code and that it adhered to green building standards as required by the grant, Land Bank officials did not develop sufficient policies and procedures regarding the documentation to be received. As a result, they are unable to verify the effectiveness of the inspection process.

We reviewed the bidding documentation for 10 (14 percent) of the 74 finished projects. Although the contracts were awarded to the lowest bidders, there is an increased risk that projects will not be completed in a timely manner and for the best value because Land Bank officials do not review documentation of the bidding process. Also, without receiving and reviewing documentation for the selection of managers and contractors, Land Bank officials and the public cannot be sure the reasons for selection are sound, without favoritism and for the best value.

Disbursements — It is essential that the Board receive a detailed list of monthly disbursements and ensure that a proper audit of claims is conducted prior to payment to ensure that payments have sufficient supporting documentation and are appropriate Land Bank expenditures.

⁷ Attachment B of the Agreement between the Land Bank and the Subcontractor contains the Rehabilitation and Funding Agreement for Properties Owned by RHDFC. This secondary agreement is between the Subcontractor and the Construction and Marketing Manager.

⁸ Attachment D of the Agreement between the Land Bank and the Subcontractor requires a Notice to Proceed to be issued to the construction manager and general contractor.

The Board does not review individual cash disbursements and the monthly Treasurer's report provided to the Board does not include detailed information for cash disbursements. Although certain Land Bank officials review claims documentation, there is no formal process to ensure a thorough and proper audit of claims is conducted prior to payment.

Because the Land Bank is often one of several revenue sources for rehabilitation projects completed by the Subcontractor, there is no way to ensure that the Land Bank is not double paying for costs already subsidized by another funding source or for actual items and work performed. In addition, the Board does not have assurance that Land Bank expenditures are adequately approved, appropriate and have proper supporting documentation or that goods and services were actually received.

Profits — The sales price for homes is based on a post-rehabilitation appraisal that, per terms of the OAG CRI grants, cannot generate a profit exceeding 15 percent of the project's total budget. Land Bank officials are responsible for ensuring that property sale profits do not exceed grant thresholds.

Land Bank officials told us that based on the nature of their operations it is very unlikely a situation would occur where they would meet or exceed such a profit, but they do ensure any profits are within allowable thresholds by reviewing Subcontractor reports that show total revenues and expenditures per project. However, the effectiveness of such a review is limited because the Land Bank does not receive detailed information to support the totals. Further, these reports do not list the profit or loss per project and Land Bank officials do not maintain documentation for any calculations or to certify they reviewed whether any profits were within the grant thresholds.

We randomly selected 10 out of 45 properties sold (22 percent). Although the profits for all 10 properties were appropriate, there is a risk that property profits could exceed the grant thresholds because officials do not monitor profits on each project.

Without policies and procedures for documentation, Land Bank officials cannot effectively monitor the performance of the Subcontractor, and the Board has only limited assurance that the Subcontractor is performing all aspects of the Agreement. As a result, there is an increased risk that managers will not be selected for sound reasons and that projects will not be completed a timely manner for the best value. There is also an increased risk that funds could be misused or diverted, the Land Bank could pay for goods and services

that are inappropriate or not received and that profits from the sale of rehabilitated homes will exceed grant thresholds.

Recommendations

Land Bank officials should:

1. Amend the Agreement with the Subcontractor or develop written policies and procedures to improve documentation for selecting qualified managers and contractors, awarding contracts to the lowest bidders, cash disbursements, claims auditing, and monitoring profits from the sale of rehabilitated homes.

The Board should:

2. Review individual cash disbursements.
3. Ensure that monthly Treasurer's reports include detailed information for cash disbursements.
4. Ensure that a proper audit of claims is conducted prior to payment.
5. Require detailed reports, by project, for all Land Bank activity which includes bidding information, time line, costs and revenues.
6. Ensure adequate documentation is received to evaluate the effectiveness of the inspection process for compliance with the building code and green building requirements.

APPENDIX A

RESPONSE FROM LAND BANK OFFICIALS

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

The Land Bank's response letter refers to an attachment that supports the response letter. Because the Land Bank's response letter provides sufficient detail of its actions, we did not include the attachment in Appendix A.



March 10, 2017

Office of the State Comptroller
Attn: Edward V. Grant, Jr.
The Powers Building
16 W. Main Street, Suite 522
Rochester, New York 14614

Dear Mr. Grant:

Rochester Land Bank Corporation sees some distinction in being the first land bank reviewed by the Office of the Comptroller and looks forward to insights from future land bank reviews. RLBC was incorporated in August 2013 and began property rehabilitation activities in the first quarter of 2014. Nearly all of its property rehabilitation activities have been conducted through the HOME Rochester program under a contract with a single development partner, the subcontractor referred to in this report, and that contract term ended December 31, 2016.

The Audit report is separated into three categories and RLBC will respond in kind.

Projects – The audit report expresses concern that the Land Bank does not independently verify that each contactor on the approved list has maintained compliance with the minimum requirements for participation in the program. RLBC acknowledges that, while it monitors the selection process for the contractor on each rehabilitation project, it has not required its development partner to submit documentation on the recertification of contractors on the approved list. It will certainly consider incorporating this requirement in future operating agreements. The Land Bank receives documentation attesting to the selection of the lowest qualified bidder on each project and reports indicating the start date of each project. While the board of directors has not developed formal policies governing the Land Bank's interactions with subcontractors, Land Bank staff receives reports of project progress on a monthly basis and reports such progress to the board at each monthly meeting.

Response to Findings

- RLBC has incorporated the auditor's recommendations regarding more explicit documentation of the timeliness of projects, the bidding process of each project, and verification of the percentage of profit on each sale.
- However, RLBC feels that the level of monitoring and type of reporting should be governed by the operating agreements for each project or program it engages in rather than at the level of corporate policy.

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Disbursements – The second area addressed by the audit report is the board of directors’ monitoring of cash disbursements. At the time of the audit in June 2016, the board of directors received a monthly report of all expenditures by category, as demonstrated by the attached example. The report was presented at each meeting by the board treasurer, who gave an explanation of the payments and fielded any questions from other board members.

Response to Findings

- The treasurers’ report has been supplemented with a line by line description of each individual payment made during the previous month.
- The Land Bank Treasurer challenges the findings that there is no formal process to ensure expenditures are adequately approved or appropriate. Through RLBC’s shared services agreement with the City of Rochester, all financial transactions are processed through the City’s municipal accounting system which requires multiple approvals prior to disbursement. The approval chain always includes both the Executive Director and the Board Chair. Documentation of the approval process was provided to the Office of the Comptroller immediately following the meeting to discuss the draft report.

See
Note 1
Page 15

Profits – Regarding the concern about the level of profit on rehabilitation budgets exceeding grant parameters, as the auditor discovered, the level of rehabilitation and the structure of the program would make it very difficult to exceed or even meet the profit levels allowed by the grant funder.

Response to Findings

- RLBC staff has added a column to its monthly reporting documenting the profit level of every completed project.
- The Land Bank does, however, challenge the finding that it does not receive adequate information to support the subcontractor’s reports. The request for payment submitted to Land Bank staff is accompanied by a final budget juxtaposed with the original pro forma information, documentation of expenditures, the amount of the requests for subsidy from all sources, a final property inspection report performed by members of the City of Rochester Technical Services division, a copy of the Certificate of Occupancy for the property, the purchase and sale contract, and before and after photos.

See
Note 2
Page 15

Response to Recommendations

- RLBC has incorporated many of the suggested changes to its reporting documents and has shown evidence that payments are adequately approved prior to payment. While the contract reviewed by the auditor has been completed, subsequent agreements will incorporate the more explicit reporting requirements recommended.
- However, the Land Bank does not understand the basis for the final recommendation regarding the inspection process.

See
Note 1
Page 15

See
Note 3
Page 15

Rochester Land Bank Corporation takes its role as a public authority accountable to the citizens of New York State and particularly the City of Rochester very seriously. We appreciate both the suggestions for more transparent operations made by the Office of the Comptroller and the opportunity to respond to this report.

Sincerely,

Paul J. Scuderi
Executive Director

Cc: Kathleen Washington, Board Chair

Encl.

APPENDIX B

OSC COMMENTS ON THE LAND BANK'S RESPONSE

Note 1

Our report acknowledges that certain Land Bank officials review claims documentation; however, there is no formal process to ensure a thorough and proper audit of claims is conducted prior to payment. For further guidance please see our Local Government Management Guide entitled *Improving the Effectiveness of Your Claims Auditing Process*.⁹ As discussed in that publication, an audit of claims should entail a thorough and deliberate examination to determine that each claim is a legal obligation and proper charge. As a general rule, a claim package should contain enough detail and documentation so that the Board has sufficient information to make that determination.

Note 2

The information provided to the Land Bank is not detailed enough for Land Bank officials to verify the Subcontractor's reports.

Note 3

The inspection reports received did not contain sufficient supporting documentation for Land Bank officials to verify whether all required elements of the project had been satisfied.

⁹ <http://www.osc.state.ny.us/localgov/pubs/lgmg/claimsauditing.pdf>

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

To achieve our audit objective and obtain valid evidence, we performed the following procedures:

- We interviewed Land Bank officials and staff and reviewed the Land Bank's policies, Board minutes, OAG CRI grant documents, reports and information regularly provided to the Board, the Agreement and reports and information from the Subcontractor to understand and assess the Land Bank's processes and procedures.
- We assessed whether managers working on each project under the Subcontractor were routinely provided more work than other managers or if the work distribution was reasonable. We reviewed the project dates for each manager to identify the potential reasoning for certain managers having more projects than others. We reviewed contractor information used by the managers to determine if they favored particular contractors or used multiple contractors.
- We used a random number generator to select 10 of the 45 (22 percent) properties sold. We calculated the profits for the projects to determine if the profits generated were within the amount allowed by OAG CRI grant requirements. We used the same sample to select 10 of the 74 (14 percent) of completed projects. We reviewed bidding documentation to determine which contractors bid on each project and whether contracts were awarded to the lowest bidders.

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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