



Town of Deerfield

Financial Management and Fuel Inventory

Report of Examination

Period Covered:

January 1, 2011 — July 31, 2012

2012M-253



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

March 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 the Town of Deerfield, entitled Financial Management and Fuel Inventory. 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*



State of New York Office of the State Comptroller

EXECUTIVE SUMMARY

The Town of Deerfield (Town) is located in Oneida County and has a population of 4,273 residents. The Town is governed by an elected five-member Town Board (Board) which comprises the Town Supervisor and four Board members. The Town's budgeted expenditures for the 2012 fiscal year were approximately \$823,000 for the general fund, \$1.1 million for the highway fund, \$141,000 for the water districts (six) and \$16,000 for the sewer districts (three).

Scope and Objective

The objective of our audit was to assess the Town's financial management and fuel inventory records for the period January 1, 2011, to July 31, 2012. We extended our review of financial trends back to 2009. Our audit addressed the following related questions:

- Did the Board have adequate financial management procedures in place to govern the level of unexpended surplus funds to be maintained and was the amount reasonable?
- Did the Town maintain complete and adequate fuel inventory records to safeguard fuel at the highway garage?

Audit Results

The Board has not implemented adequate financial management policies and procedures to govern or monitor fund balance. As a result, the unexpended surplus funds¹ in the general fund and the water and sewer districts are excessive. As of December 31, 2011, the unexpended surplus funds for the general fund totaled \$1,821,433, representing 221 percent of the following year's appropriations. In addition, the water and sewer districts had unexpended surplus funds totaling \$236,821² and \$187,727 representing 150³ percent and 1,173 percent of the following year's appropriations, respectively. Unrealistic budget estimates caused operating surpluses, and although fund balance was set aside as

¹ The Governmental Standards Board (GASB) issued Statement 54, which replaces the fund balance classifications of reserved and unreserved with new classifications: nonspendable, restricted, and unrestricted (comprising committed, assigned, and unassigned funds). The requirements of Statement 54 are effective for fiscal years ending June 30, 2011 and beyond. To ease comparability between fiscal years ending before and after the implementation of Statement 54, we will use the term "unexpended surplus funds" to refer to that portion of fund balance that was classified as unreserved, unappropriated (prior to Statement 54), and is now classified as unrestricted, less any amounts appropriated for the ensuing year's budget (after Statement 54).

² District I \$28,584, District II \$105,345, District III \$17,542, District IV \$18,304, District V \$16,975 and District VI \$50,071.

³ Average percentage of unexpended surplus fund balance at year-end as a percentage of the ensuing year's budget for all Water Districts (I-VI) combined. See Table 2.

a funding source for the following years' appropriations in the general fund, it was not needed due to the operating surpluses. Further, although the general fund does not levy property taxes, the highway fund collected approximately \$815,000 in property taxes during the 2009 through 2011 fiscal years. The Board could have applied portions of the unexpended surplus funds in the general fund to reduce property taxes in the highway fund or it could have allocated a greater portion of sales tax revenue to the highway fund to reduce the taxes raised in the highway fund.⁴

In addition, the Board did not develop and adopt a comprehensive, multi-year financial and capital plan. Although the Board has plans to use the accumulated unexpended surplus funds, it has not formally established reserves to restrict the use of those funds. As a result, subsequent administrations may use the surplus funds for purposes other than what this and previous Boards intended. A long-term plan would help the Board ensure the unexpended surplus funds are used in a manner that would benefit taxpayers. Such uses could include, but are not limited to, formally establishing authorized reserves, financing one-time expenses, and reducing property taxes.

The Town purchased approximately \$109,000 in gasoline and diesel fuel during our audit period. Prior to May 2012, the Highway Superintendent maintained adequate perpetual inventory records for most of our audit period that included the amount of gasoline and diesel fuel purchased and consumed. Effective May 2012, the Town installed a computerized system to maintain similar records. However, the Highway Superintendent did not review any fuel usage reports generated daily from the new computerized fuel system and did not compare a perpetual inventory record to physical inventories of fuel on hand. Strengthening internal controls would give increased assurance that Town-purchased fuel is delivered, and safe from loss or misuse.

Comments of Local Officials

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.

⁴ The Board can budget all or a portion of sales tax revenue to either the general fund or the highway fund.

Introduction

Background

The Town of Deerfield (Town) is located in Oneida County and has a population of 4,273 residents. An elected five-member Town Board (Board) which comprises the Town Supervisor (Supervisor) and four Board members governs the Town. The Town provides various services to its residents, including street maintenance, parks and recreation programs, water, sewer and general government support. The Town's budgeted expenditures for the 2012 fiscal year were approximately \$823,000 for the general fund, \$1.1 million for the highway fund, \$141,000 for the water districts (six) and \$16,000 for the sewer districts (three). These expenditures are primarily funded with revenues from sales and local property taxes, justice court fines and State aid.

The Board is responsible for overseeing the Town's operations and finances, and overall Town management. The Supervisor, as chief fiscal officer, is responsible for overseeing the financial management of the Town's moneys. As budget officer, the Supervisor is also responsible for preparing budgets and analyzing fund balance. Although the Board is primarily responsible for the effectiveness and proper functioning of the Town's internal controls, department heads, including the Highway Superintendent (Superintendent), also share the responsibility for ensuring that internal controls in each respective department are adequate and working properly.

Objective

The objective of our audit was to assess the Town's financial management and fuel inventory records. Our audit addressed the following related questions:

- Did the Board have adequate financial management procedures in place to govern the level of unexpended surplus funds to be maintained and was the amount reasonable?
- Did the Town maintain complete and adequate fuel inventory records to safeguard fuel at the highway garage?

Scope and Methodology

We examined the Town's financial management and fuel inventory records for the period January 1, 2011, to July 31, 2012. We extended our review of financial trends 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 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 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 Town Clerk's office.

Financial Management

The Board is responsible for making sound financial decisions that are in the best interests of the Town and its residents. This requires the Board to balance the level of services desired and expected by the Town's residents with the ability and willingness of the residents to pay for the services. A basic component of local government budgeting is the prudent use of fund balance, which is the difference between revenues and expenditures accumulated over time. To address any accumulated excess fund balance, the Board should adopt policies and procedures to govern and monitor fund balance. The Board should adopt budgets that include realistic estimates of revenues and expenditures and use surplus fund balance as a funding source, when appropriate. If these practices are followed, only the necessary amount of real property taxes will be raised.

The Board has not implemented adequate policies and procedures for fund balance. As a result, the Town retained and/or accumulated excessive amounts of unexpended surplus funds⁵ in the general fund and the water and sewer districts that resulted from unrealistic budget estimates. In addition, the Board did not develop a financial and/or capital plan or establish reserves to ensure unexpended surplus funds are used as intended. As a result, there is an increased risk that moneys will not be used to benefit taxpayers.

Fund Balance and Budgeting

The Town should retain a reasonable level of unexpended surplus funds as a financial cushion in the event of unforeseen financial circumstances. Each town needs to assess what is reasonable for its particular situation considering various factors such as timing of receipts and disbursements, volatility of revenues and expenditures and contingency appropriations. Town officials can legally set aside, or reserve, portions of fund balance to finance future costs for a specified purpose, or can designate the unexpended surplus portion of fund balance to help finance next year's budget or be retained for future use.

⁵ The Governmental Standards Board (GASB) issued Statement 54, which replaces the fund balance classifications of reserved and unreserved with new classifications: nonspendable, restricted, and unrestricted (comprising committed, assigned, and unassigned funds). The requirements of Statement 54 are effective for fiscal years ending June 30, 2011 and beyond. To ease comparability between fiscal years ending before and after the implementation of Statement 54, we will use the term "unexpended surplus funds" to refer to that portion of fund balance that was classified as unreserved, unappropriated (prior to Statement 54), and is now classified as unrestricted, less any amounts appropriated for the ensuing year's budget (after Statement 54).

The Board should adopt a policy that establishes the amount of unexpended surplus funds that will be maintained and how these funds will be used.⁶ The Board should adopt budgets that are based on realistic estimates and use the fund balance it appropriates. These practices help ensure that the real property taxes levied are necessary.

The Board has not developed policies to establish appropriate levels of fund balance or how it will be used. As a result, the Board has accumulated significant surplus funds in the general fund, and the water and sewer special districts.

General Fund – The Board has accumulated excessive surplus funds as shown in the following Table.

Table 1: Fund Balance – General Fund			
	2009	2010	2011
Year-End Fund Balance	\$1,843,427	\$1,910,493	\$2,105,776
Less: Capital Reserves	\$142,178	\$65,578	\$98,443
Appropriated Fund Balance for Ensuing Fiscal Year	\$54,628	\$64,467	\$185,900
Unexpended Surplus Funds	\$1,646,621	\$1,780,448	\$1,821,433
Unexpended Surplus as % of Ensuing Year’s Appropriations	244%	253%	221%

The excessive levels of fund balance have mostly resulted from the Board’s underestimating revenues when preparing the annual budget. The Board underestimated revenues by \$461,727 in total, from 2009 to 2011. Approximately \$380,000 of the underestimated revenues were for sales tax and fine revenues. The Supervisor told us he budgets conservatively for sales tax and fine revenues due to his concerns of unpredictability of the revenue sources. However, the underestimates in comparison to actual revenues have resulted in operating surpluses each year.

For example, the Town’s 2009 budget included a planned operating deficit of about \$36,500 because the Board planned to use excess fund balance to partially fund operations. However, because of underestimated revenues, the Town actually had an operating surplus of almost \$88,000. Similarly in 2010 and 2011, the Town budgets included planned deficits of about \$55,000 and \$64,000 but

⁶ The Government Finance Officers Association (GFOA) recommends that local governments, at a minimum, maintain unexpended surplus fund balance in the general fund of no less than two months (approximately 17 percent) of regular revenues or expenditures. GFOA of the US and Canada, Best Practice: “Appropriate Level of Unrestricted Fund Balance in the General Fund (2002 and 2009)”

actually had surpluses of about \$67,000 and \$195,000, respectively. Therefore, even though the Town appropriated fund balance, it was not used. The consistent unrealistic underestimation of revenues caused the accumulation of unexpended surplus funds.

Further, Town officials may have raised more taxes than necessary in the highway fund. Although the Town did not levy general fund property taxes from 2009 to 2011, it did levy highway fund property taxes of about \$815,000 during this period. Because the general fund and the highway fund have the same tax base, the Board could have transferred portions of the unexpended surplus funds from the general fund to reduce the property taxes levied in the highway fund. Alternatively, because sales tax revenues were allocated to both the general fund and the highway fund, the Board could have allocated a greater portion of sales tax revenues to the highway fund to reduce the taxes levied in the highway fund.

The Supervisor told us that the Town has anticipated uses for the unexpended general fund surplus including approximately \$400,000 in repairs to the Town hall and highway garage and \$1 million in bridge repairs. However, the Board has not formally established reserves to restrict the use of the funds. As a result, subsequent administrations may use the fund balance for purposes other than what this and previous Boards intended.

Water and Sewer Districts – The Board also accumulated a significant amount of surplus funds in the water and sewer districts. As of December 31, 2011, the Town was maintaining over \$424,000⁷ in unexpended surplus funds in its water and sewer districts, well in excess of the annual amounts needed to operate these districts.

Table 2: Special District Unexpended Surplus (Deficit) Fund Balance^a at Year End as a Percentage of the Ensuing Year’s Budget

Fiscal Year	Water District I	Water District II	Water District III	Water District IV
2009	\$28,240 137%	\$97,657 254%	\$17,597 104%	\$18,214 132%
2010	\$28,382 132%	\$102,170 260%	\$17,609 104%	\$18,292 133%
2011	\$28,584 137%	\$105,345 268%	\$17,542 104%	\$18,304 133%
	Water District V	Water District VI	Sewer Districts ^b	
2009	\$16,305 79%	(\$60,218) (203%)	\$180,574 194%	
2010	\$16,537 81%	\$50,033 165%	\$184,885 1170%	
2011	\$16,975 84%	\$50,071 167%	\$187,727 1173%	

^a Prior to GASB Statement 54 implementation, the 2009 and 2010 fiscal years’ financial statements referred to this as unreserved, unappropriated fund balance.

^b The Town has three separate sewer districts. However, we found that expenditures for one sewer district were coded to the wrong district, therefore affecting the accuracy of fund balance. Therefore, we assessed the three districts combined.

⁷ \$28,584+\$105,345+\$17,542+\$18,304+\$16,975+\$50,071+\$187,727=\$424,548

The Town levies property taxes to cover water district debt payments but does not charge for water usage. The Supervisor told us that, when a new district is established, property taxes are collected in the beginning of the first and second years, while the first debt payment is not made until the end of the second year. The excess water fund balances could result from one extra year's worth of property taxes that remain in the fund balances at the end of the second year. Maintaining excess surplus fund balances could result in a higher tax levy than is necessary. In addition, the budget estimates for water district II were not reasonable. The Board overestimated appropriations in this district by \$12,156 in total, or about 10 percent, as compared to actual expenditures from 2009 to 2011 which totaled \$104,124. These overestimates created operating surpluses, which further contributed to the excessive fund balance in this district.

Budget estimates in comparison to actual results were reasonable for the three sewer districts. The Supervisor feels the increase in unexpended surplus from 2009 to 2011 was due to debt for one of the sewer districts that was no longer payable in 2011. As a result, the moneys available to appropriate in unexpended surplus in 2010 exceeded the moneys estimated for appropriations in 2011, causing the percentage to increase to 1,170 percent (as shown in Table 2). The Supervisor also told us that the Town has maintained excessive fund balances in the sewer districts in anticipation of major repairs to old sewer pipes.

Long-Term Planning

An important Board oversight responsibility is to plan for the future by setting adequate long-term priorities and goals. To address this responsibility, it is important to develop a comprehensive, multi-year financial and capital plan to estimate the future costs of ongoing services and future capital needs. An effective multi-year plan projects operating and capital needs, and financing sources, over a three- to five-year period. Planning on a multi-year basis allows Town officials to identify developing revenue and expenditure trends and set long-term priorities and goals. It also allows them to assess the impact and merits of alternative approaches to financial issues, such as accumulating money in reserve funds and the use of fund balance to finance operations. Any long-term financial plan should be monitored and updated on an ongoing basis to ensure that decisions are guided by the most accurate information available.

The Board did not develop or adopt a comprehensive, multi-year financial and capital plan. Although the Supervisor indicated the Board has plans to use the accumulated unexpended surpluses, it did not formally establish reserves to restrict the use of the funds, and therefore subsequent administrations may use the fund balance for purposes other than what this and previous Boards intended. A

long-term plan would help the Board address the large fund balances caused by excessive unexpended surpluses. Such uses could include, but are not limited to, formally establishing authorized reserves, financing one-time expenses, and reducing property taxes.

Recommendations

1. The Board should adopt a fund balance policy governing the level of unexpended surplus funds to be maintained in the Town's operating funds.
2. The Board should develop a formal plan to reduce the unexpended surplus funds in the general fund and the water and sewer districts. If the Board believes it is necessary to accumulate money for a future purpose, it should consider formally establishing authorized reserves. Otherwise, officials should use the unexpended surplus funds in another manner that would also benefit taxpayers. Such uses could include, but are not limited to, financing one-time expenses and reducing property taxes.
3. The Board should adopt budgets with realistic estimates of anticipated revenues, expenditures, and fund balance available for appropriation.
4. The Board should develop and adopt a comprehensive multi-year financial and capital plan to establish the goals and objectives for funding long-term operating and capital needs. The plan should be monitored and updated on an ongoing basis.

Fuel Inventory Records

It is important that Town officials ensure that the Town's fuel supplies are properly accounted for and adequately safeguarded to protect them from waste and abuse. A good system of internal control includes perpetual inventory records that identify quantities delivered, consumed, and on hand. Periodic reconciliations of fuel inventory records to physical fuel inventories⁸ should be performed to help identify fuel loss due to leaks or unauthorized use. Material discrepancies should be promptly investigated and resolved. It is also important for Town officials to review fuel usage reports to ensure that fuel is used only for Town purposes and that all fuel is accounted for.

The Town purchased approximately \$109,000 in gasoline and diesel fuel during our audit period. The Highway Superintendent maintained adequate perpetual fuel inventory records for most of our audit period, but they were not reconciled with physical inventories to help ensure that the Town's fuel supplies were properly accounted for and adequately safeguarded. The Superintendent stopped maintaining the perpetual inventory records in May 2012, when the Town began using a new computerized fuel system to track fuel usage.

Prior to May 2012,⁹ the Superintendent compared increases in master meter readings¹⁰ during each month to amounts of fuel consumed as recorded on manual logs¹¹ by drivers. He also maintained perpetual inventory records that collectively showed the amount of beginning inventory, fuel purchased, fuel consumed, and the resulting balance of fuel remaining in inventory. In addition, the Superintendent performed a physical inventory of fuel on hand by dipping the tanks with a measurement stick, but did not compare the physical inventory to the perpetual inventory records. Although the comparison of recorded fuel usage with the changes in the master meter readings is a good control over fuel pumped, it would not be easy to detect if someone removed fuel directly from the tanks¹² or if the fuel vendor billed for more fuel than it delivered. The Superintendent could

⁸ Physical inventories taken, for example, by the use of a measurement stick or tank gauge

⁹ In May 2012, the Town began using a computerized fuel system that automatically records fuel pumped when a driver fuels a vehicle.

¹⁰ The Town's gasoline tank and diesel tank each have a master meter that continually rolls forward when fuel is pumped.

¹¹ Manual logs maintained at the fuel pumps by employees include vehicle type, number of gallons pumped, fuel type, odometer reading, driver name and date.

¹² Fuel could be siphoned by removing the cap on top of the fuel tanks.

further strengthen controls by reconciling the fuel inventory records with periodic physical inventories, and identifying and investigating discrepancies.

Beginning May 2012, the Superintendent no longer maintains a perpetual or physical inventory record and did not review any fuel usage reports generated daily from the new computerized fuel system. As a result, fuel usage is not being monitored and no reconciliation is being completed. The Superintendent told us he thought the new computerized fuel system would capture the reconciling functions.

We performed an analysis of the Town's gasoline and diesel fuel purchases for a sample period¹³ to determine if the amount of fuel purchased was reasonable as compared to the amount of fuel consumed as recorded in the manual logs maintained by the Superintendent. Based on the records, the amount of gasoline and diesel fuel purchased to the amount consumed was reasonable. However, strengthening internal controls would give Town officials increased assurance that Town-purchased fuel is delivered and safe from loss or misuse.

Recommendations

5. The Superintendent should maintain perpetual inventory records that identify the beginning inventory, and the quantities of fuel purchased/delivered, dispensed, and on hand. These records should be periodically reconciled to physical inventories of fuel on hand. Any differences should be promptly investigated and resolved.
6. The Superintendent should review recorded fuel usage for reasonableness.

¹³ June 14, 2011, to September 28, 2011 (gasoline) and January 5, 2011, to March 30, 2011 (diesel fuel)

APPENDIX A
RESPONSE FROM LOCAL OFFICIALS

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

Town of Deerfield

6329 Walker Road
Deerfield, NY 13502

Phone: (315) 724-0413

Fax: (315) 793-3032

TDD: (315) 477-6447

www.townofdeerfield.org



Town Supervisor:	Scott Mahardy
Councilman:	David Barone
Councilman:	Pat Benzo
Councilman:	Michael Collins
Councilman:	Charles Ellsworth
Town Clerk:	Tracy Jubis
Highway Supt:	Sam Arcuri, Jr.

3/4/2013

Office of the State Comptroller
Division of Local Government and School Accountability
State Office Building, Room 409
333 East Washington Street
Syracuse, NY 13202

Dear Sir:

Please allow this letter to serve as our official acknowledgement of the receipt and review of the Draft Audit Report for the period covering January 1, 2011 – July 31, 2012 (2012M-253) as prepared by your office. This will also confirm that an exit conference was held on February 12, 2012 at 8:00 a.m. with [REDACTED] where the findings and recommendations were reviewed.

We would like to express our appreciation for the professionalism and thoroughness of the auditors in dealing with the staff of the Town of Deerfield. We have found the audit process to be a positive experience and welcomed the feedback. We are even more pleased that the town is in a very healthy financial position, particularly the General Fund whereas no local taxes are raised. Previous documentation was submitted to the Office of the State Comptroller addressing the issues of the Employee Retirement System and the lack of paperwork as required by the previous Town Clerk.

We will be submitting a proposed Corrective Action Plan (CAP) upon receipt of the Final Audit Plan in accordance to the 90 day requirement. Of the overall recommendations your office made relative to the strengthening our current policies and procedures, we have already begun the process of implementing changes.

On behalf of the Town Board of the Town of Deerfield we thank you and your office for their due diligence and confirmation of our strong fiscal policies and procedures. We look forward to implementing your recommendations to further strengthen the organization

Scott Mahardy
Town Supervisor

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

The objective of this audit was to assess the Town's financial management and the adequacy of fuel inventory records for the period January 1, 2011, to July 31, 2012. We extended our review of financial trends back to 2009.

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

- We interviewed Town officials regarding the Town's budgeting practices.
- We reviewed the Town's financial records and reports, including budgets and annual reports, and completed an analysis of the fund balance.
- We analyzed the changes in fund balance and variances in budget to actual revenues and expenditures. We also calculated operating deficits and/or surpluses and compared changes in fund balance to real property taxes for 2009 through 2011 to determine the Town's financial condition as of December 31, 2011.
- We interviewed the Highway Superintendent to obtain an understanding of the fuel inventory records and physical controls over fuel inventory.
- We obtained the vendor payment history report from the computerized accounting system showing all fuel purchases for the audit period. We compared each payment from the report to each vendor claim and supporting invoices and delivery tickets. We also compared each claim to the canceled check for consistency.
- We reviewed June 14, 2011, to September 28, 2011, vouchers for gallons of gasoline purchased because more gasoline is typically used in the summer months for lawn maintenance. We reviewed January 5, 2011 to March 30, 2011 vouchers for gallons of diesel fuel purchased because more diesel fuel is typically used in the plow trucks during the winter months. We compared for reasonableness the gallons purchased to the gallons shown as pumped on the Superintendent's manual logs.

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.

APPENDIX C

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