



# Town of Hopewell

## Fund Balance and Budget Monitoring

### Report of Examination

Period Covered:

January 1, 2010 — September 30, 2013

2013M-231



Thomas P. DiNapoli

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# State of New York Office of the State Comptroller

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## **Division of Local Government and School Accountability**

January 2014

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 Hopewell, entitled Fund Balance and Budget Monitoring. 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 Hopewell (Town) is located in Ontario County and has approximately 3,700 residents. The Town is governed by the Town Board (Board), which comprises four elected members and an elected Town Supervisor (Supervisor). The Board is the legislative body responsible for the overall management of the Town, including oversight of the Town's operations and finances, which includes adopting and monitoring the budget.

The Supervisor is the chief fiscal officer and is responsible for maintaining a record of all receipts, expenditures and account balances, and for providing the Board with timely, accurate and useful financial information. The Supervisor oversees a bookkeeper who carries out the Supervisor's responsibilities of maintaining the accounting records. The bookkeeper also provides financial reports to the Supervisor and the Board. The Supervisor, as budget officer, is responsible for compiling the initial budget estimates and producing the tentative budget subject to the Board's approval. The entire Board is responsible for adopting and monitoring the budget and ensuring the Town's sound financial position.

The Town provides various services to its residents including general administration, road maintenance, snowplowing and fire protection. The Town's main operating funds include the general fund, highway fund and water district fund. For the 2012 fiscal year, expenditures from those funds totaled approximately \$2,241,820.

## Objective

The objective of our audit was to review the Town's financial management and budgeting practices, and its resultant financial condition. Our audit addressed the following related question:

- Is the Board providing adequate oversight and management of the Town's budget?

## Scope and Methodology

We examined the Town's fund balance and budget monitoring for the period January 1, 2010 through September 30, 2013. To analyze the Town's historical appropriation of fund balance, we extended the audit period back to fiscal year 2008.

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.

## Fund Balance and Budget Monitoring

The Board is responsible for making sound financial decisions that are in the best interest of the Town and the taxpayers who fund its operations. This responsibility requires Board members to balance the level of services desired and expected by Town residents with the ability and willingness of the residents to pay for such services.

It is essential that the Board adopt structurally balanced budgets for all of its operating funds to provide recurring revenues to finance recurring expenditures. Estimating fund balance is an integral part of the budget process. Fund balance represents moneys remaining from prior fiscal years that can be appropriated to finance the next year's budget. After the Board makes budgetary appropriations and sets moneys aside for any legally-authorized reserves, the Town may retain a portion of fund balance as a financial cushion for unforeseen expenses. The Board is also responsible for monitoring expenditures against budgeted amounts to ensure that appropriations are not over-expended and that deficits do not occur.

The Board did not adopt a policy or develop procedures to govern the level of fund balance to be maintained. Additionally, the Board had not developed accurate budget estimates or formal, comprehensive multiyear financial and capital plans to adequately address the Town's long-term operational and capital needs. As a result, the water district fund has retained excessive amounts of unexpended surplus fund balance;<sup>1</sup> unexpended surplus funds were consistently more than the actual expenditures in each of the fiscal years 2008 through 2012. In contrast, the highway fund reported deficit unexpended fund balances of approximately \$61,000 in 2011 and \$10,000 in 2012. The Board considered that tax revenues were no longer sustainable without significant budget cuts. Therefore, it enacted a local law in 2012 to override the 2 percent property tax increase limit under the new tax cap law,<sup>2</sup> thereby allowing the Town's 2013 budget to exceed the tax

<sup>1</sup> The Governmental Accounting 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).

<sup>2</sup> In 2011, the State Legislature enacted a law establishing a property tax levy limit, generally referred to as the property tax cap. Under this legislation, the property tax levied annually by local governments generally cannot increase more than 2 percent, or the rate of inflation, whichever is lower, with some exceptions. Local governments are permitted to override the levy limit if certain actions are taken.

cap by \$25,403, or approximately 5 percent. Because the tax cap law limits the amount by which the levy can be increased unless the Board adopts a local law each year to override the tax cap, it is important that the Board monitor fund balances and adjust the budgets accordingly.

## Fund Balance

Budgets are meant to balance revenues and expenditures so that local governments can provide needed services with the resources that are available. The Board is responsible for adopting a policy to determine the appropriate amounts of fund balance to retain as a financial safeguard so the Town has adequate unexpended surplus funds for the current year's operations. The Board should also develop a reasonable estimate of the fund balance that will be available at the end of the current fiscal year, and the proper amount of fund balance to be appropriated as revenue to offset the ensuing year's tax levy.

Water District Fund – The Board did not adopt a policy or ensure that procedures were in place to govern the level of fund balance to be maintained in the water district fund. As a result, the Board has accumulated a significant amount of unexpended surplus funds within the water district fund without a documented plan to use it. Since 2008, the water district fund has consistently maintained an unexpended surplus fund balance in excess of 100 percent of the fund's annual expenditures. For fiscal year ending 2012, the water district's unexpended surplus funds were 133 percent of its actual expenditures for the year. Total unexpended surplus funds within this fund have increased by approximately \$205,000 (28 percent) since 2008. Table 1 shows unexpended surplus fund balance trends over a five-year period within the water district fund.

Fiscal Year	2008	2009	2010	2011	2012
<b>Beginning Fund Balance</b>	\$1,088,928	\$1,299,179	\$1,467,738	\$1,663,345	\$1,821,414
<b>Actual Revenues</b>	\$827,455	\$815,336	\$824,399	\$851,714	\$862,859
<b>Actual Expenditures</b>	\$617,204	\$646,777	\$628,792	\$693,645	\$696,261
<b>Operating Surplus/(Deficit)</b>	\$210,251	\$168,559	\$195,607	\$158,069	\$166,598
<b>Year-End Fund Balance</b>	\$1,299,179	\$1,467,738	\$1,663,345	\$1,821,414	\$1,988,012
<b>Less: Restricted Fund Balance</b>	\$392,385	\$604,307	\$629,599	\$754,523	\$755,793
<b>Less: Appropriated Unexpended Surplus Fund Balance</b>	\$184,701	\$13,939	\$145,823	\$263,831	\$304,915
<b>Unexpended Surplus Funds</b>	\$722,093	\$849,492	\$887,923	\$803,060	\$927,304

As shown in Table 1, the Board continuously adopted budgets in which actual revenues consistently exceeded actual expenditures

from fiscal years 2008 through 2012. These budgeting practices resulted in cumulative operating surpluses during the same period. We also reviewed the water district’s budgeted and actual revenues and expenditures to determine if those amounts were realistic. We found actual revenues to be within an acceptable variance from budgeted figures; however, the Water Superintendent consistently provided the Board with estimated expenditures that significantly exceeded the previous year’s actual expenditures. The Board used these estimates to prepare the budget without sufficiently evaluating the reasonableness of the estimates.

Unrealistic expenditure estimates resulted in a positive variance between budgeted and actual expenditures during fiscal years 2008 through 2012, as indicated in Table 2. The cumulative variance between budgeted and actual expenditures totaled \$1,561,449, or 32 percent of the budgeted amounts during those same years. The consistent over-estimation of the expenditures resulted in increased revenue being generated unnecessarily to cover such costs. Therefore, appropriated fund balance was not used as intended, and fund balance continued to increase during these years.

Fiscal Year	2008	2009	2010	2011	2012	Total
<b>Budget</b>	\$874,399	\$881,483	\$909,683	\$1,026,738	\$1,151,825	\$4,844,128
<b>Actual</b>	\$617,204	\$646,777	\$628,792	\$693,645	\$696,261	\$3,282,679
<b>Variance</b>	\$257,195	\$234,706	\$280,891	\$333,093	\$455,564	\$1,561,449

We obtained year-to-date information from the Town in October 2013<sup>3</sup> to determine if the 2013 actual figures to date were more closely related to the budgeted figures than in previous years. Based on the information provided to us, we projected revenues and expenditures for the final quarter of 2013. We determined that revenue estimates were generally realistic; however, expenditures followed the same trend as previous years, and were significantly over-estimated – with actual total amounts to date, plus the projected fourth quarter totals, being approximately 50 percent of what the Town originally budgeted. This will result in fund balance at the end of 2013 that is over 100 percent of annual expenditures.

We also reviewed the preliminary 2014 budget, in which the Town is continuing with the same historical trends. If the 2014 budget is adopted in its current state, revenue estimates will be realistic, but expenditure estimates will again be significantly over-estimated

<sup>3</sup> Actual figures through September 30, 2013.



based on 2013 actual figures. This will ultimately result in another significant increase in unexpended surplus fund balance.

Highway Fund – We also reviewed the highway fund’s results of operations for fiscal years 2008 through 2012, as indicated in Table 3.

<b>Table 3: Highway Fund Results of Operations</b>					
<b>Fiscal Year</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
<b>Beginning Fund Balance</b>	\$165,418	\$200,370	\$195,587	\$152,348	\$141,926
<b>Actual Revenues</b>	\$907,069	\$852,784	\$847,907	\$963,106	\$991,492
<b>Actual Expenditures</b>	\$872,117	\$857,567	\$891,146	\$973,528	\$960,087
<b>Operating Surplus/(Deficit)</b>	\$34,952	(\$4,783)	(\$43,239)	(\$10,422)	\$31,405
<b>Year-End Fund Balance</b>	\$200,370	\$195,587	\$152,348	\$141,926	\$173,331
<b>Less: Restricted Fund Balance</b>	\$54,587	\$19,532	\$39,691	\$157,906	\$123,224
<b>Less: Appropriated Unexpended Surplus Fund Balance</b>	\$85,000	\$100,000	\$100,000	\$44,675	\$60,000
<b>Unexpended Surplus Funds</b>	\$60,783	\$76,055	\$12,657	(\$60,655)	(\$9,893)

The highway fund incurred operating deficits in three of the five years reviewed. These deficits were planned deficits, evidenced through the appropriation of unexpended surplus funds in each of these years. Although the Town budgeted to use surplus funds for highway operations in each of the five years reviewed, it did not have to use the entire amount planned in fiscal years 2008 through 2010 because it either achieved an operating surplus or incurred less deficits than planned. However, the Board appropriated more highway fund balance than was actually available in 2011 and 2012. This excessive appropriation of fund balance left the fund with a declining cash balance and limited cash flow.

The highway fund’s financial decline occurred, in part, because the Board did not request or consistently receive adequate monthly financial reports to effectively monitor the budget. The Board did not receive financial reports during our audit period; rather, information was only provided for current period account balances, along with any associated “increase” or “decrease” to the balances. The reports did not include budgetary data. In addition, these reports did not contain the summary totals for account codes necessary to properly compare and monitor the adopted budget. Inadequate budgeting procedures reduced the Board’s ability to monitor the Town’s financial results.

With the depletion of the Town’s highway fund balance, the Board will need to closely monitor expenditures. We reviewed the 2013 budget and determined that revenue and expenditure estimates are

reasonable. Additionally, based on year-to-date information reviewed through September 30, 2013, and projected revenues and expenditures based on this information for the final quarter of 2013, we determined that revenues were budgeted accurately. However, expenditures may have been slightly over-estimated,<sup>4</sup> potentially allowing the Town to increase the highway fund balance from its depleted state. Town officials must continue to closely monitor budgeted-to-actual results of operations through the final quarter of 2013, and ensure that an adequate fund balance policy exists as a basis to monitor budget deviations.

Because the Board adopted highway fund budgets that appropriated more fund balance than was actually available in the last two years, the Town's adopted budgets required only minimal tax levies. While a reduced tax levy benefits taxpayers in the short-term, fund balance should not be depleted to the point where there is insufficient cash available for paying bills or managing unforeseen events.

Because the tax levies were no longer sustainable without significant budget cuts, the Board enacted a local law in 2012 to override the 2 percent property tax increase limit under the new tax cap law, thereby allowing the Town's 2013 budget to exceed the tax cap by \$25,403,<sup>5</sup> or approximately 5 percent. This new tax cap law will be significant for years to come because it limits the amount by which the levy can be increased unless the Board adopts a local law each year to override the tax cap. As such, it becomes even more important that the Board monitor fund balances and adjust the budgets accordingly.

## **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 comprehensive multiyear financial and capital plans to estimate the future costs of ongoing services and future capital needs. Effective multiyear plans project operating and capital needs and financing sources over a three- to five-year period. Planning on a multiyear 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. It is essential that any long-term financial plans are

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<sup>4</sup> By approximately 7 percent, based on actual information and projected final quarter amounts.

<sup>5</sup> The Town's total tax levy for 2012 was \$494,271, and is budgeted to be \$529,559 for 2013. The tax cap levy limit for 2013 under the tax cap would have been \$504,156; however, because the Board passed a local law to override the tax cap, the Board was able to increase the tax levy to \$529,559, which exceeded the tax cap by \$25,403.

monitored and updated on an ongoing basis to ensure that decisions are guided by the most accurate information available.

The Board did not develop comprehensive multiyear financial and capital plans, and did not have any other mechanism in place to adequately address the Town's long-term operational and capital needs. Such plans would have been useful tools for the Board to address the large fund balance in the water district fund or the inadequate fund balance within the highway fund.

## **Recommendations**

1. The Board should adopt a policy and Town officials should develop procedures to ensure that the amounts of estimated expenditures and unexpended surplus funds are reasonable.
2. The Board should adopt balanced budgets with realistic estimates of anticipated revenues, expenditures and fund balance available for appropriation.
3. The Board should use the unexpended surplus fund balance in the water district fund in a manner that benefits district taxpayers. Such uses could include, but are not limited to:
  - Increasing or establishing necessary reserves,
  - Financing one-time expenditures, and
  - Reducing property taxes (ad valorem).
4. The Board should review budget-to-actual reports on a monthly basis and use them to monitor current-year results against budget estimates.
5. The Board should develop long-term financial and capital plans that project operating and capital needs and financing sources for a three-to-five year period.

## **APPENDIX A**

### **RESPONSE FROM LOCAL OFFICIALS**

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

**MARGARET HILTON**  
Supervisor

**TED BATEMAN**  
Council Member

## **TOWN OF HOPEWELL**

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[www.townofhopewell.org](http://www.townofhopewell.org)

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**LYDIA SCHADLER**  
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January 2, 2014

Office of the State Comptroller  
Edward V. Grant, Jr., Chief Examiner  
16 West Main Street – Suite 522  
Rochester, New York 14614-1608

Re: Town of Hopewell / Fund Balance and Budget Monitoring  
Draft Report 2013M-231

Dear Mr. Grant:

I would like to thank you and your staff with providing the Town of Hopewell with your examination and report on the Town's financial condition. The Town generally agrees with the examination findings and is pleased that no significant discrepancies were found.

Your examination covered the Town's fund balance and monitoring for the fiscal years 2008 through 2012. It is noteworthy that the budgets under review were adopted by a majority of a previous administration. This audit will assist the current Town Board by identifying areas for improvement by implementing policies and procedures to ensure that the Town is fiscally healthy.

Your examination provides recommendations for our consideration and we would like to emphasize to our taxpayers that some of these recommendations are already being addressed. We will provide specifics of addressing these recommendations in our Corrective Action Plan that will be submitted to the State Comptroller as required by General Municipal Law. This Corrective Action Plan will be made available for public review in the Town Clerk's office.

Very truly yours,

Margaret Hilton  
Hopewell Town Supervisor

cc: Town Board Members

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## APPENDIX B

### AUDIT METHODOLOGY AND STANDARDS

To accomplish our objective, we interviewed Town officials and employees, tested records, and examined documents for the period January 1, 2010 through September 30, 2013. To analyze the Town's historical appropriation of fund balance, we extended the audit period back to fiscal year 2008.

Our examination included the following:

- We interviewed Town officials and employees to gain an understanding of Town operations.
- We reviewed Town policies and procedures.
- We obtained an understanding of the Town's internal control environment and specific controls that are significant to the Town's budget process.
- We analyzed revenue and expenditure trends and budget-to-actual comparisons for the operating funds for fiscal years 2008 through 2012.
- We reviewed and analyzed reported fund balance levels in comparison to amounts appropriated in adopted budgets.
- We reviewed Annual Update Document (AUD) filings and extensions as submitted to the Office of the State Comptroller to determine if they were timely, accurate and complete. We also analyzed AUDs for fund balance reasonableness.
- We reviewed Board minutes for actions relevant to budgeting and financial condition.
- We reviewed the preliminary 2012 operating results and 2013 adopted budgets to identify recurring trends or recent changes in budgeting practices.
- We reviewed the preliminary 2013 operating results, and 2014 preliminary budgets for the water district and highway funds to identify budgeting trends.

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  
Gabriel F. Deyo, Deputy Comptroller  
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