



Town of Mina

Financial Management and Vehicle Fuel Procurement

Report of Examination

Period Covered:

January 1, 2012 — January 6, 2014

2014M-34



Thomas P. DiNapoli

Table of Contents

	Page
AUTHORITY LETTER	2
EXECUTIVE SUMMARY	3
INTRODUCTION	5
Background	5
Objective	5
Scope and Methodology	5
Comments of Local Officials and Corrective Action	6
FINANCIAL MANAGEMENT	7
Unexpended Surplus	7
Financial Planning	9
Recommendations	10
VEHICLE FUEL PROCUREMENT	11
Recommendation	12
APPENDIX A Response From Local Officials	13
APPENDIX B Audit Methodology and Standards	15
APPENDIX C How to Obtain Additional Copies of the Report	16
APPENDIX D Local Regional Office Listing	17

State of New York Office of the State Comptroller

Division of Local Government and School Accountability

June 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 Mina, entitled Financial Management and Vehicle Fuel Procurement. 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 Mina (Town) is located in Chautauqua County and serves a population of approximately 1,100. The Town is governed by an elected five-member Town Board (Board), including the Town Supervisor (Supervisor) and four council members. The Supervisor serves as the Town's chief executive and chief fiscal officer. As chief fiscal officer the Supervisor is responsible for overseeing all of the Town's financial activities. The Board is the legislative body responsible for overseeing the Town's operations, finances and overall management.

The Town provides the following services to its residents: street maintenance, snow removal and general government administration. General fund appropriations for the 2013 fiscal year totaled approximately \$334,000 and \$515,000 for the highway fund, which were funded primarily with real property taxes and State aid.

Scope and Objective

The objective of our audit was to assess the Town's financial management and fuel procurement practices for the period January 1, 2012 through January 6, 2014. We extended our audit period back to January 1, 2008 to review fund balance trends. Our audit addressed the following related questions:

- Did the Board have adequate financial management procedures in place to address the level of unexpended surplus funds?
- Have Town officials procured vehicle fuel in the most economical manner possible?

Audit Results

The Board did not adequately monitor the Town's financial operations. As a result, over the past six years, unexpended surplus funds¹ increased by more than \$491,000 in the general and highway funds combined. This significant increase resulted primarily from Town officials underestimating revenues by approximately \$134,000 and overestimating expenditures by approximately \$255,000 in the highway fund. Further, the Board failed to formalize a plan for the use of these unexpended surplus funds.

¹ 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).

We also found that the Town could have saved approximately \$3,900 if diesel and ethanol blended gasoline was purchased from State contract vendors in 2012 and 2013.

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 findings and plan to initiate corrective action.

Introduction

Background

The Town of Mina (Town) is located in Chautauqua County and serves a population of approximately 1,100. The Town provides the following services to its residents: street maintenance, snow removal and general government administration. General fund appropriations for the 2013 fiscal year totaled \$334,000 and \$515,000 for the highway fund, which were funded primarily with real property taxes and State aid.

The Town Board (Board), which is an elected legislative body, is made up of the Town Supervisor (Supervisor) and four council members. The Supervisor acts as the chief executive and chief fiscal officer. The Board is responsible for overseeing the operations, finances and overall management of the Town, including adopting structurally balanced budgets and developing a plan for the use of excess fund balance. The Town also has an elected Highway Superintendent (Superintendent) who, along with the Board, is responsible for overseeing all highway department operations including maintaining Town roads, bridges and culverts and providing snow removal services. The Superintendent is also responsible for maintaining the Town's inventories of consumable products, such as gasoline and diesel fuel. The Town purchased vehicle fuel totaling approximately \$43,000 during the 2013 fiscal year.

Objective

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

- Did the Board have adequate financial management procedures in place to address the level of unexpended surplus funds?
- Have Town officials procured vehicle fuel in the most economical manner possible?

Scope and Methodology

We examined the Town's financial management of fund balance and fuel procurement practices for the period of January 1, 2012 through January 6, 2014. We extended our audit period back to January 1, 2008 to review fund balance trends.

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 is 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 findings and 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 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

It is essential that the Board adopt structurally balanced budgets for all of its operating funds to provide recurring revenues to finance recurring expenditures. It is also important that the Board follow proper budgeting practices to ensure that estimates are reasonable, including unexpended surplus.² Unexpended surplus funds represent moneys remaining from prior fiscal years that can be appropriated to finance the next year's budget, reducing property taxes or financing one-time expenditures. The Board may also use the unexpended surplus funds to establish necessary reserves. After the Board makes budgetary appropriations and sets moneys aside for any legally authorized reserves, the Town may retain a portion of unexpended surplus funds as a financial cushion for unforeseen expenses. Further, long-term plans should be in place to ensure that the moneys accumulated in the operating funds and any reserve funds are reasonable and used for appropriate purposes.

The Board did not adopt a policy or develop procedures to address the level of unexpended surplus funds. Additionally, the Board has not developed accurate budget estimates or formal, comprehensive multiyear financial and capital plans. Because of the poor budget estimates, unexpended surplus funds that were appropriated as funding sources were not used. As a result, the Town's general and highway unexpended surplus funds have increased to excessive levels.

Unexpended Surplus

Budgets are meant to balance revenues and expenditures so that local governments can provide needed services with the resources that are available. The Board should adopt a policy to establish the appropriate amounts of unexpended surplus funds to retain as a financial safeguard. The Board should also develop a reasonable estimate of unexpended surplus funds to be appropriated to reduce the ensuing year's tax levy.

General Fund – The general fund has accumulated an excessive amount of unexpended surplus funds. When the unexpended surplus

² 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).

is appropriated as a funding source, the expectation is that there will be a planned operating deficit in the ensuing fiscal year, financed by the amount of the appropriated unexpended surplus funds. Financial activity for the past six years is shown in Table 1:

	2008	2009	2010	2011	2012	2013
Beginning Unexpended Surplus	\$300,649	\$369,396	\$420,278	\$444,578	\$482,487	\$501,598
Revenues ^a	\$366,474	\$368,842	\$384,443	\$373,359	\$318,814	\$305,230
Expenditures ^b	\$297,727	\$317,960	\$360,143	\$335,450	\$299,703	\$299,011
Operating Surplus	\$68,747	\$50,882	\$24,300	\$37,909	\$19,111	\$6,219
Year-End Unexpended Surplus	\$369,396	\$420,278	\$444,578	\$482,487	\$501,598	\$507,817
Appropriated for Ensuing Year	\$20,000	\$20,000	\$20,000	\$25,000	\$49,400	\$49,000
Year-End Unappropriated, Unexpended Surplus	\$349,396	\$400,278	\$424,578	\$457,487	\$452,198	\$458,817
Real Property Taxes Levied	\$107,336	\$110,335	\$97,846	\$87,050	\$87,040	\$87,836

^a The revenue fluctuations were mainly due to fluctuations in justice court activity. After the Town's justice court remits monthly fines and fees to the Town, the Town is notified of and remits the State's share to the Justice Court Fund, and the remaining amount should be recorded as Town revenue. However, the Town incorrectly recorded all justice remittances as revenues and Town remittances as expenditures.

^b The expenditure fluctuations were mainly due to fluctuations in justice court activity, and increases in worker compensation insurance (\$11,000).

The Board has maintained a steady tax levy from 2011 through 2014 (\$88,181) and has consistently appropriated unexpended surplus funds, which should have resulted in a declining balance. However, the general fund has experienced cumulative operating surpluses totaling \$207,168,³ due in large part to underestimated sales tax revenue. As a result, the excessive unappropriated, unexpended surplus in 2013 has increased to \$458,817, which is 131 percent of the ensuing year's (2014) appropriations of \$351,013. Even though 2014 estimated revenues were increased by approximately \$18,000, appropriations were increased by approximately \$17,000 and estimated revenues were \$2,500, or 1 percent, less than 2013 actual revenues, resulting in a likely operating surplus for 2014.

Highway Fund – As shown in Table 2, the Board has also allowed the highway fund to accumulate an excessive amount of unexpended surplus funds. From 2008 through 2013, the Board failed to adopt realistic budgets. While maintaining a steady tax levy from 2012 through 2014 (\$250,302), in total, revenues from 2008 through 2013 were underestimated by \$134,349 and appropriations were overestimated by \$254,511. For example, sales tax was underestimated by approximately \$100,000. Officials explained that this revenue can vary from year to year so they take a conservative approach during budget preparation.⁴ Examples of overestimated appropriations

³ From 2008 through 2013

⁴ Sales tax is typically allocated between the general and highway funds. Over the past six years, the total amount between the two funds was underestimated by approximately \$178,000.

include snow removal (\$133,000) and machinery and equipment capital outlay (\$119,000). As a result, unexpended surplus that was appropriated as a funding source was not used and cumulative operating surpluses totaled \$226,757. Therefore, the excessive unexpended surplus funds have increased to \$464,471, or 87 percent of 2014's appropriations of \$533,600.

	2008	2009	2010	2011	2012	2013
Beginning Unexpended Surplus	\$212,124	\$312,712	\$431,077	\$481,897	\$509,843	\$506,481
Revenues	\$521,416	\$503,326	\$485,638	\$482,790	\$484,614	\$506,671
Expenditures	\$420,828	\$442,358	\$434,818	\$455,037	\$487,976	\$516,681
Operating Surplus/(Deficit)	\$100,588	\$60,968	\$50,820	\$27,753	(\$3,362)	(\$10,010)
Adjustments ^a	\$0	\$57,397	\$0	\$193	\$0	\$0
Year-End Unexpended Surplus	\$312,712	\$431,077	\$481,897	\$509,843	\$506,481	\$496,471
Appropriated For Ensuing Year	\$25,000	\$25,000	\$25,000	\$25,000	\$37,000	\$32,000
Year-End Unappropriated, Unexpended Surplus	\$287,712	\$406,077	\$456,897	\$484,843	\$469,481	\$464,471
Real Property Taxes Levied	\$301,187	\$289,209	\$265,190	\$254,621	\$248,411	\$249,595

^a Moneys had been recorded erroneously as reserved in the capital projects fund.

Although 2014 estimated revenues were increased to reasonable amounts, appropriations still exceed 2013 expenditures by approximately \$17,000, or 3 percent, resulting in a likely operating surplus for 2014.

While officials have realized small operating deficits in the highway fund⁵ in 2012 and 2013 and have improved their budget estimates in the highway fund over the past several years, unexpended surplus funds are still excessive.

Financial Planning

Planning on a multiyear basis allows Town officials to identify developing revenue and expenditure trends, set long-term priorities and goals and avoid large fluctuations in tax rates. It also allows Town officials to assess the impact and merits of alternative approaches to address financial and capital issues such as the use of unexpended surplus funds to finance operations and the accumulation of money in reserve funds. 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.

Town officials have not developed a written multiyear financial plan, nor have they set aside money in reserves. However, officials did indicate they anticipate establishing reserves in the near future. Such plans would have been useful tools for the Board to aid them in preventing the accumulation of excessive surplus funds.

⁵ 2012: (\$3,362), 2013: (\$10,010)

Recommendations

1. The Board should adopt a policy and Town officials should develop procedures to ensure that the amount of unexpended surplus funds is reasonable.
2. The Board should adopt budgets that include realistic estimates for revenues and expenditures.
3. The Board should use the unexpended surplus funds in the general and highway funds in a manner that benefits taxpayers. Such uses could include, but are not limited to:
 - Establishing necessary reserves,
 - Financing one-time expenditures and
 - Reducing property taxes.
4. The Board should develop a multiyear financial plan to establish the goals and objectives for funding long-term operating and capital needs. This plan should include the use of unexpended surplus funds to benefit the Town taxpayers and should be monitored and updated on an ongoing basis.

Vehicle Fuel Procurement

The Board should ensure that the Town obtains goods and services of the required quantity and quality at competitive prices, in accordance with the General Municipal Law and the Town's procurement policy. The Town's procurement policy requires compliance with competitive bidding requirements when purchasing goods and commodities that exceed \$10,000 and public works contracts that exceed \$20,000 annually. Advertising for bids encourages competition among vendors and provides taxpayers with reasonable assurance that goods and services are procured in a prudent and economical manner, and it helps to guard against favoritism, fraud and corruption. Exceptions from bidding requirements include purchasing through a New York State Office of General Services contract or through a county contract.

The Town received two bids for fuel in 2012, and one bid in 2013.⁶ The Superintendent attributes this to the Town's location and the fact that he requests conventional fuel.⁷ However, the Town's 2012 and 2013 legal notices advertising for fuel bids state that the Town is accepting sealed bids for diesel fuel and premium grade unleaded gasoline; there is no mention of conventional fuel. We reviewed the Town's fuel purchases from January 2012 through December 2013, totaling approximately \$71,000,⁸ to determine if savings could have been achieved if purchases were made from a State contract vendor.⁹ We found that the Town could have saved approximately \$3,900¹⁰ (or 5 percent) of vehicle fuel cost. Of the total savings, approximately \$1,100 (or 29 percent) was for diesel purchases and approximately \$2,800 (or 71 percent) was for gasoline purchases, due to the Superintendent using conventional fuel in the Town pickup truck. The Town paid 63 cents more per gallon for conventional fuel than the State contract price for ethanol blended gasoline. The Superintendent stated that he prefers conventional fuel due to the reduced fuel mileage associated with ethanol blended gasoline, which

⁶ The bid received in November 2013 was not in effect until January 2014.

⁷ Conventional non-ethanol fuel is 100 percent gasoline, while most fueling stations mix ethanol (10 percent) with gasoline (90 percent) or what is known as E10.

⁸ Gasoline purchases were under the bidding threshold in both years, but were included as part of the bid process.

⁹ One of the two Town bidders in 2012 was also a State-awarded fuel vendor in 2012 and 2013. He was not the selected vendor.

¹⁰ This is on total fuel purchases. However, a portion of this savings would be attributed to the Findley Lake Volunteer Fire Department, which purchases fuel from the Town.

he estimates at approximately 25 percent.¹¹ Board members were not aware that the Superintendent was purchasing conventional fuel and several stated that they did not see the advantages of doing so. We calculated the 4 percent reduction in miles per gallon of ethanol blended fuel to cost approximately \$600, still resulting in a savings of \$2,200.

Recommendation

5. The Board should review bid documents and State and/or county contracts to ensure that vehicle fuel is procured in the most economical manner.

¹¹ The Superintendent could not provide us with information to support the 25 percent reduction in fuel economy (12 miles per gallon versus nine miles per gallon). We found a study that estimates a 3 to 4 percent decrease in fuel economy (<http://www.fueleconomy.gov/feg/ethanol.shtml>). The testing was completed on various vehicles, so results may vary depending on vehicle type.

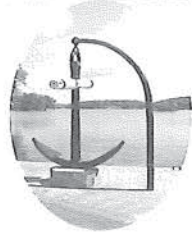
APPENDIX A

RESPONSE FROM LOCAL OFFICIALS

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

Town of Mina

Rebecca N. Brumagin
Supervisor



Sherrie Tanner
Town Clerk

Southern Tier Gateway to New York State
P. O. Box 38
2883 North Road
Findley Lake, NY 14736-0038
Telephone (716) 769-7204
Fax (716) 769-7207

June 1, 2014

Mr. Robert Meller, Chief Examiner
Office of the State Comptroller
Division of Local Government and School Accountability
295 Main Street, Suite 1032
Buffalo, NY 14203-2510

Dear Mr. Meller:

This letter is in response to the preliminary draft audit findings for the Town of Mina. These findings were reviewed with the town supervisor and the highway superintendent at an exit conference held on May 8, 2014. The findings were also emailed to the members of the town board who were given the opportunity to speak directly to the auditors.

The Town of Mina does not take exception to the report or the findings.

In regard to financial planning, the town board has been working on establishing reserves, primarily to meet the significant capital needs of the town. In regard to vehicle fuel management, the highway superintendent and town board will more closely monitor the awarding of contracts by reviewing bid documents against State and/or county contracts.

The Town of Mina appreciates the thorough, professional and collaborative approach taken by the auditors who reviewed the town's records.

Sincerely,

Rebecca N. Brumagin
Mina Town Supervisor

cc: Mina Town Board
Mina Highway Superintendent
Mina Town Clerk

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess the adequacy of the internal controls put in place by officials to safeguard Town assets. To accomplish this, we performed an initial assessment of the internal controls so that we could design our audit to focus on those areas most at risk. During the initial assessment, we interviewed Town officials, performed limited tests of transactions and reviewed pertinent documents such as Town policies and procedures, Board minutes and financial records and reports relating to the following areas: financial condition, cash receipts and disbursements, purchasing, payroll and personal services and information technology.

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 or professional misconduct. We then decided on the reported objective and scope by selecting for audit those areas most at risk. We selected financial management and fuel procurement for further audit testing. To achieve our audit objective and obtain valid audit evidence, we performed the following procedures:

Financial Management

- We interviewed Town officials to obtain an understanding of the organization, budgeting practices and planned use of unexpended surplus funds.
- We analyzed changes in unexpended surplus funds and revenue and expenditure trends for the general and highway funds for the fiscal years 2008 through 2013 and evaluated major factors contributing to operating surpluses for those years.
- We compared budgeted estimates to actual revenues, expenditures and unexpended surplus funds to determine whether budget estimates and unexpended surplus funds were reasonable.

Fuel Procurement

- We reviewed policies and procedures as they related to fuel procurement and competitive bidding requirements.
- We reviewed Board minutes and fuel bid documents for 2012 and 2013.
- We interviewed Town officials to gain an understanding of the fuel procurement process.
- We calculated the amount of fuel savings by comparing Town bid prices with State contract bid prices.

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.

APPENDIX C

HOW TO OBTAIN ADDITIONAL COPIES OF THE REPORT

To obtain copies of this report, write or visit our web page:

Office of the State Comptroller
Public Information Office
110 State Street, 15th Floor
Albany, New York 12236
(518) 474-4015
<http://www.osc.state.ny.us/localgov/>

APPENDIX D
OFFICE OF THE STATE COMPTROLLER
DIVISION OF LOCAL GOVERNMENT
AND SCHOOL ACCOUNTABILITY

Andrew A. SanFilippo, Executive Deputy Comptroller
Gabriel F. Deyo, Deputy Comptroller
Nathalie N. Carey, Assistant Comptroller

LOCAL REGIONAL OFFICE LISTING

BINGHAMTON REGIONAL OFFICE

H. Todd Eames, Chief Examiner
Office of the State Comptroller
State Office Building - Suite 1702
44 Hawley Street
Binghamton, New York 13901-4417
(607) 721-8306 Fax (607) 721-8313
Email: Muni-Binghamton@osc.state.ny.us

Serving: Broome, Chenango, Cortland, Delaware,
Otsego, Schoharie, Sullivan, Tioga, Tompkins Counties

BUFFALO REGIONAL OFFICE

Jeffrey D. Mazula, Chief Examiner
Office of the State Comptroller
295 Main Street, Suite 1032
Buffalo, New York 14203-2510
(716) 847-3647 Fax (716) 847-3643
Email: Muni-Bufferalo@osc.state.ny.us

Serving: Allegany, Cattaraugus, Chautauqua, Erie,
Genesee, Niagara, Orleans, Wyoming Counties

GLENS FALLS REGIONAL OFFICE

Jeffrey P. Leonard, Chief Examiner
Office of the State Comptroller
One Broad Street Plaza
Glens Falls, New York 12801-4396
(518) 793-0057 Fax (518) 793-5797
Email: Muni-GlensFalls@osc.state.ny.us

Serving: Albany, Clinton, Essex, Franklin,
Fulton, Hamilton, Montgomery, Rensselaer,
Saratoga, Schenectady, Warren, Washington Counties

HAUPPAUGE REGIONAL OFFICE

Ira McCracken, Chief Examiner
Office of the State Comptroller
NYS Office Building, Room 3A10
250 Veterans Memorial Highway
Hauppauge, New York 11788-5533
(631) 952-6534 Fax (631) 952-6530
Email: Muni-Hauppauge@osc.state.ny.us

Serving: Nassau and Suffolk Counties

NEWBURGH REGIONAL OFFICE

Tenneh Blamah, Chief Examiner
Office of the State Comptroller
33 Airport Center Drive, Suite 103
New Windsor, New York 12553-4725
(845) 567-0858 Fax (845) 567-0080
Email: Muni-Newburgh@osc.state.ny.us

Serving: Columbia, Dutchess, Greene, Orange,
Putnam, Rockland, Ulster, Westchester Counties

ROCHESTER REGIONAL OFFICE

Edward V. Grant, Jr., Chief Examiner
Office of the State Comptroller
The Powers Building
16 West Main Street – Suite 522
Rochester, New York 14614-1608
(585) 454-2460 Fax (585) 454-3545
Email: Muni-Rochester@osc.state.ny.us

Serving: Cayuga, Chemung, Livingston, Monroe,
Ontario, Schuyler, Seneca, Steuben, Wayne, Yates Counties

SYRACUSE REGIONAL OFFICE

Rebecca Wilcox, Chief Examiner
Office of the State Comptroller
State Office Building, Room 409
333 E. Washington Street
Syracuse, New York 13202-1428
(315) 428-4192 Fax (315) 426-2119
Email: Muni-Syracuse@osc.state.ny.us

Serving: Herkimer, Jefferson, Lewis, Madison,
Oneida, Onondaga, Oswego, St. Lawrence Counties

STATEWIDE AUDITS

Ann C. Singer, Chief Examiner
State Office Building - Suite 1702
44 Hawley Street
Binghamton, New York 13901-4417
(607) 721-8306 Fax (607) 721-8313