



Town of South Bristol Financial Management

Report of Examination

Period Covered:

January 1, 2014 — May 20, 2015

2015M-140



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

November 2015

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 South Bristol, entitled Financial Management. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law.

This audit's results and recommendations are resources for local government officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller
Division of Local Government
and School Accountability*

Introduction

Background

The Town of South Bristol (Town) is located in Ontario County, covers approximately 42 square miles and serves 1,590 residents. The Town provides services for its residents, including highway maintenance, snow removal, code enforcement, fire protection and general government support. The Town's total budgeted appropriations for 2015 are approximately \$2.1 million, funded primarily with real property taxes, sales tax and State aid.

The Town is governed by an elected Town Board (Board), which is composed of four Board members and a Supervisor. The Board is responsible for the general management and control of the Town's financial affairs. The Supervisor serves as the chief executive officer and chief fiscal officer (CFO). As CFO, the Supervisor is responsible for receiving, disbursing and maintaining custody of Town money, maintaining accounting records and providing financial reports to the Board. The Supervisor hired a bookkeeper¹ to assist with these duties. The Supervisor also serves as the Town's budget officer.

Objective

The objective of our audit was to review the Town's financial operations. Our audit addressed the following related question:

- Did the Board effectively monitor the Town's finances?

Scope and Methodology

We examined the Town's financial records for the period January 1, 2014 through May 20, 2015. We extended our scope back to January 1, 2012 to review budget and 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 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.

¹ The Supervisor's term began on January 1, 2014 and she used the services of the bookkeeper from the prior administration until June 30, 2014. The Supervisor hired a new bookkeeper at the beginning of August 2014. During the interim period, the Board authorized the Town Assessor to perform the bookkeeping duties.

**Comments of
Town 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. Appendix B includes our comment on an issue raised in the Town's response letter.

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 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 Clerk's office.

Financial Management

The Board is responsible for the Town's financial oversight. To properly oversee the Town's financial condition, the Board must adopt structurally balanced budgets for all operating funds that provide for sufficient revenues to finance recurring expenditures, while providing desired services on a continuing basis. Monitoring the budget against actual results of operations during the year is a critical part of the Board's budgeting responsibilities. In addition, Town officials should develop detailed multiyear plans to identify developing revenue and expenditure trends, set long-term priorities and goals and avoid large fluctuations in tax rates. Finally, the Board is responsible for performing an annual audit of the books and records of all Town officials or employees who receive or disburse money on the Town's behalf.

The Board has not developed adequate policies, procedures or financial plans to effectively monitor Town finances, including those governing its budget practices. Without established budgetary guidance and adequate financial training, the Board repeatedly adopted budgets that were not based on realistic revenue estimates and appropriated fund balance that was not used to fund operations. As a result, at the end of 2014, the town-wide (TW) general and highway funds accumulated combined unassigned fund balance totaling more than \$800,000.

The Supervisor maintained accurate and up-to-date accounting records that were reconciled with the bank statements until June 2014. Since then the records have not been reconciled, which severely diminished the Board's ability to provide fiscal oversight. As a result, the Board was unaware of the Town's true financial position at the end of 2014 and increased the 2015 real property tax rate by 113 percent. In addition, the Board has not adopted a multiyear financial plan to address the use of fund balance to finance operations or formal plans for reserve funds already established. Finally, the Board did not perform an annual audit of the books and records of Town officials and employees who received or disbursed money in 2014.

Budgeting and Fund Balance

It is essential that the Board adopt structurally balanced realistic annual budgets in which recurring revenues finance recurring expenditures and reasonable levels of fund balance are maintained. An appropriation of fund balance is the use of unexpended resources from prior years to finance current year budget appropriations and is considered a one-time financing source. This is an acceptable and reasonable budget practice when the Town has accumulated an adequate level of unrestricted fund balance. In fact, if fund balance is

kept at excessively high levels and not appropriated or used to fund reserves, money that could benefit the Town is not being used, placing an unnecessary burden on taxpayers.

The Board is also responsible for monitoring the adopted budget throughout the year and making budget modifications, if necessary. To effectively monitor the budget and manage fund balance, it is imperative that the Board receive complete and accurate monthly budget status reports (i.e., budget-to-actual comparisons.)

Each year the Board's budgeting process began with the Supervisor's presentation of the preliminary budget and included discussions and modifications during multiple budget workshops. However, this process did not adequately incorporate the previous year's budget trends. The repeated underestimation of revenues coupled with the Board's desire to maintain a flat tax rate² resulted in the appropriation of fund balance that was not needed as planned. Because the general and highway funds cover the entire Town and have the same tax base, they can be considered on a combined basis to assess financial condition.³ Figure 1 illustrates the result of the practices the Board used in its budgets over the past three years.

Figure 1: General and Highway Funds Budget-to-Actual Analysis^a				
	2012	2013	2014	Total
Estimated Revenues	\$1,379,138	\$1,381,496	\$1,478,553	\$4,239,187
Actual Revenues	\$1,828,831	\$1,989,219	\$1,878,865	\$5,696,915
Variance	(\$449,693)	(\$607,723)	(\$400,312)	\$1,457,728
Actual Revenues as a Percentage of Estimated Revenues	133%	144%	127%	
Appropriations	\$2,192,083	\$2,071,334	\$2,154,847	\$6,418,264
Actual Expenditures	\$1,943,266	\$2,133,188	\$2,056,626	\$6,133,080
Variance	\$248,817	(\$61,854)	\$98,221	\$285,184
Actual Expenditures as a Percentage of Appropriations	89%	103%	95%	
^a Interfund transfers have been excluded from both budgeted and actual amounts.				

The Board significantly underestimated revenues in the TW fund budgets from 2012 through 2014 by an average of approximately 34 percent over these years. Specifically, the Board underestimated sales tax revenue by \$1 million (38 percent) and failed to include

² The tax rate was \$.64 per \$1,000 of assessed valuation in these years' budgets.

³ The Board may, by resolution, authorize the transfer of surplus money from the general fund to the highway fund, within the same tax base. However, the Board cannot transfer money from the highway fund to the general fund.

revenue estimates for franchise fees in the general fund adopted budgets and scrap sales in the highway fund adopted budgets until 2015. Franchise fees averaged approximately \$27,000 and scrap sales averaged approximately \$4,800 during each of the last three years. Generally, the Board estimated appropriations accurately. As a result of the Board's unrealistic revenue estimates, fund balance has remained excessive and taxes were higher than needed to fund operations.

Figure 2: General^a and Highway Funds — Operating Results and Fund Balance

	2012	2013	2014
Beginning Fund Balance	\$1,634,554	\$1,520,438	\$1,376,781
Operating Surplus/(Deficit)	(\$114,116)	(\$143,657)	(\$177,357)
Ending Fund Balance	\$1,520,438	\$1,376,781	\$1,199,424
Less: Nonspendable Fund Balance	\$25,936	\$25,606	\$29,200
Less: Restricted Fund Balance	\$128,222	\$155,256	\$278,554 ^c
Less: Appropriated Fund Balance	\$689,838	\$676,294	\$74,749
Unassigned Fund Balance	\$676,442	\$519,625	\$816,921
Unassigned Fund Balance as a Percentage of the Next Year's Appropriations	33%	24%	42%
Unused Appropriated Fund Balance	\$546,181	\$412,599 ^b	N/A
Excess Reserves	\$126,205	\$153,237	\$167,418
Total Excess Fund Balance as a Percentage of the Next Year's Appropriations	65%	50%	50%

^a Fund balances include cemetery funds that were accounted for as permanent funds in Town records.

^b In 2013, the general fund incurred an operating surplus and ended the year with unused appropriated fund balance totaling \$151,142. The 2013 highway fund budget included appropriated fund balance of \$525,152 and this fund incurred an operating deficit of \$263,695, leaving unused appropriated fund balance of \$261,457.

^c In 2014, the Board established a capital fund by resolution for repairs to Lower Egypt Road. This was reported as restricted fund balance totaling \$109,116 in the general fund rather than in the capital projects fund.

During the 2015 budget's development, the Board heavily relied on a former Board member's⁴ guidance due to the lack of up-to-date financial information (See Monthly Reports section). The Board adopted a 2015 budget with more realistic appropriation estimates and included an estimated revenue for franchise fees. However, estimated sales tax revenues were still significantly underestimated.

Because the Board was provided with incorrect information about the Town's expected 2014 fund balance, the Board significantly reduced the amount of fund balance it planned to use to balance the 2015 budget. As a result, it more than doubled the real property tax levy from 2014⁵ causing the tax rate to jump from \$.64 per \$1,000 of assessed

⁴ The Board member resigned in November 2014 following the 2015 budget process.

⁵ The tax levy increased from \$267,670 in 2014 to \$568,676 in 2015.

valuation to \$1.36 per \$1,000, a 113 percent increase. However, when the budget was developed, 2015 revenues and available fund balance were still significantly underestimated, which resulted in the dramatic increase in the tax rate that was not needed to fund operations. As a result, the TW fund balances will likely increase and taxpayers have again paid more taxes than necessary to sustain Town operations.

Monthly Reports

The Board needs complete, accurate and current financial information to effectively monitor Town financial operations. New York State Town Law (Town Law) requires that, at the end of each month, the Supervisor submit a monthly report to the Board of all money received and disbursed during the month. To be more useful, these reports should also include reconciled cash balances for each fund, comparisons of actual revenues and expenditures with the budgeted amounts (budget status reports) and bank reconciliations accompanied by bank statements and canceled checks. Because the Board is ultimately responsible for the Town's financial operations, it is incumbent upon the Board to require that the Supervisor present it with adequate monthly financial reports.

The Board did not ensure that the Supervisor kept accurate up-to-date financial records or provided it with the required monthly financial reports. The Supervisor has not provided the Board with monthly financial reports since March 2014, and the Board did not request or hold the Supervisor responsible for providing this information. Because of a lack of oversight following significant personnel turnover in the Supervisor's office,⁶ as of March 2015, the accounting records had not been reconciled since June 2014. In addition, the 2014 accounting records had not been closed and 2015 financial information had not been recorded in the financial accounting system.⁷

The Supervisor replaced the former bookkeeper at the end of June 2014, which was the last time the Town's financial accounting information was up-to-date. The Board authorized the Town Assessor (Assessor) to assume interim bookkeeping duties in July 2014, while the Supervisor searched for a new bookkeeper. The current bookkeeper was hired in August 2014.

During the interim period between bookkeepers, a Board member also became actively involved in the bookkeeping process and prepared and presented numerous journal entries for the Assessor to record in the accounting records. Although the Supervisor is responsible for

⁶ See footnote 1.

⁷ As of May 20, 2015, all 2014 financial information was recorded in the accounting system but minor adjustments still needed to be recorded so the year-end closing process could be performed. Without closing the 2014 year, no 2015 financial transactions could be recorded.

the records and reports, she did not adequately oversee the changes the Assessor, the Board member or the new bookkeeper made to the accounting records and ensure that monthly bank reconciliations were being prepared.

Because of these deficiencies, we reviewed bank statements and check images for the audit period, reviewed all the bank transfers made in 2014 and prepared bank reconciliations for December 2013 and June through December 2014 to determine the cash balances for our financial analysis and ensure Town funds were adequately accounted for. We found there were 72 bank transfers made between June and December 2014 and were able to trace them to appropriate Town bank accounts. We also identified numerous accounting errors, which we discussed with the Supervisor and the current bookkeeper to assist the Supervisor in filing the Town's 2014 annual financial report with the Office of the State Comptroller (OSC).

The Supervisor's failure to accurately maintain the Town's accounting records and provide the Board with timely financial information severely diminished the Board's ability to make financial decisions. As a result, the Board was unable to adequately monitor the budget and perform budget modifications, when necessary, which ultimately increases the risk that appropriations could be overspent or errors could occur that remain undetected and go uncorrected. The lack of accurate and up-to-date records caused the significant underestimation of fund balance that would be available to use for 2015 operations, which contributed to the severe increase in the tax rate.

Multiyear Financial Planning

Multiyear financial planning is a tool Town officials can use to improve the budget development process. It is important for Town officials to develop comprehensive multiyear financial and capital plans to estimate the future costs of ongoing services and capital needs. Effective multiyear plans project operating and capital needs and financing sources over a three- to five-year period. Such plans also enable Town officials to identify developing revenue and expenditure trends, set long-term priorities and goals, consider the impact of near-term budgeting decisions on future fiscal years and avoid large fluctuations in tax rates.

Multiyear plans also allow Town officials to assess the effect and merits of alternative approaches to address financial issues, such as using fund balance to finance operations and accumulating money in reserve funds. Long-term financial plans work in conjunction with Board-adopted policies and procedures to provide necessary guidance to employees on the financial priorities and goals set by the Board. Any long-term financial plan must be monitored and updated on a continuing basis to provide a reliable framework for preparing

budgets and to ensure that information used to guide decisions is current and accurate.

The Board has not developed a written multiyear financial plan. In addition, while the Board has established two capital reserve funds,⁸ there are no formal plans for using these funds. Had the Board adopted such plans, it would have had a valuable tool that would have helped it address the amount of fund balance available for appropriation to reduce the next year's taxes, while maintaining enough fund balance to provide a cushion for unforeseen expenditures or revenue shortfalls.

Because the Board has not developed a multiyear financial plan, which includes specific estimates for revenues, expenditures, reserves and fund balance, the ability to effectively manage Town finances is inhibited.

Annual Audit

Town Law requires the Board to conduct or obtain an annual audit of the books and records of any Town officer or employee who received or disbursed any money in the previous year.⁹ An annual audit helps the Board fulfill its fiscal oversight responsibilities, provides assurance that public money is handled properly and assesses the reliability of the Town's books, records and supporting documents on which it relies in making management decisions. Audit results can also help the Board evaluate fiscal practices and monitor the performance of the Supervisor and other officials who are entrusted with recordkeeping and other financial responsibilities. While the Board is required to audit the Town's records at least annually, because of the Supervisor's recordkeeping issues previously identified, monitoring the Town's financial activities more frequently can help reduce the risk that errors or irregularities could occur and go undetected.

The Board has not performed an annual audit of the books and records of any Town official or employee who received or disbursed cash in 2014. Therefore, the Board's ability to monitor the Town's financial operations was severely diminished, errors occurred and remained undetected and corrected. Had the Board performed an annual audit, the significant deficiencies with the Town's accounting records could have been easily recognized and addressed in a timely manner.

⁸ The two funds include building and guiderail capital reserves.

⁹ The Board may either perform the annual audit or engage the services of a certified public accountant or public accountant to perform this function within 20 days of the close of the fiscal year.

Recommendations

The Board should:

1. Implement fiscal policies to govern its budgeting practices.
2. Consider attending training to assist with the budgeting and monitoring process.¹⁰
3. Ensure the Supervisor provides the required monthly financial reports, including budget status reports.
4. Develop a comprehensive multiyear financial plan to establish long-term objectives for funding long-term needs.
5. Annually audit or cause an audit of the books and records of all Town officers and employees who receive or disburse funds on behalf of the Town.¹¹

The Supervisor should:

6. Ensure that the bookkeeper has the necessary training to accurately maintain the Town's accounting records and reports.
7. Oversee the bookkeeper's work to ensure that the Town has complete, accurate and up-to-date accounting records.
8. Review the bookkeeper's monthly bank account reconciliations for all accounts and ensure that the bank reconciliations and bank statements are included with the monthly report provided to the Board.
9. Along with the bookkeeper, ensure that any reconciliation differences are promptly investigated and resolved.
10. Ensure that monthly financial reports presented to the Board are complete and accurate.

¹⁰ For guidance on budgeting, Town officials should refer to the OSC publication entitled *Understanding the Budget Process* available at: <http://www.osc.state.ny.us/localgov/pubs/lmg/budgetprocess.pdf>.

¹¹ For guidance on conducting annual audits, Town officials should refer to the OSC publication entitled *Fiscal Oversight Responsibilities of the Governing Board*, available at: http://www.osc.state.ny.us/localgov/pubs/lmg/fiscal_oversight.pdf.

APPENDIX A

RESPONSE FROM TOWN OFFICIALS

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



Town of South Bristol

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Naples, New York 14512
barbara.welch@southbristolny.org

October 2, 2015

Mr. Edward V. Grant, Jr., Chief Examiner
Office of the State Comptroller
Division of Local Government and School Accountability
The Powers Building
16 West Main Street, Suite 522
Rochester, NY 14614-1608

RE: Town of South Bristol/Financial Management
Draft Report 2015M-140

Dear Mr. Grant:

I would like to thank you and your staff for providing the Town of South Bristol with your examination and report on the town's financial management. The town generally agrees with the examination findings and anticipates a change in the draft report removing references to a Lower Egypt Capital Reserve as discussed in our exit interview. The establishment of the Lower Egypt Capital Fund in 2014 was accomplished after much research and deliberation of the Board with a clearly articulated purpose and detailed estimates in order to assure proper funding was secure to complete the repair of this storm damaged road.

See
Note 1
Page 13

Your examination references the town's operating results and fund balances for the fiscal years 2012-2014. It is noteworthy that those budgets were adopted by a majority of a previous administration. This audit has assisted the Town Board by identifying areas for improvement through the development and implementation of policies and procedures necessary to effectively monitor Town finances.

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 addressing these recommendations in our Correction Action Plan that will be made available for public viewing in the Town Clerk's office.

Sincerely,

Barbara J. Welch
Supervisor
Town of South Bristol

APPENDIX B

OSC COMMENT ON THE TOWN OFFICIALS' RESPONSE

Note 1

Figure 2 was updated to reflect this information.

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

The objective of our audit was to examine the Town's financial operations for the period January 1, 2014 through May 20, 2015. We extended our scope back to January 1, 2012 to review budget and fund balance trends. To achieve our objective and obtain valid audit evidence, we performed the following steps:

- We interviewed Town officials and employees to gain an understanding of financial operations and the budget process.
- We performed an analysis of fund balance for 2011 through 2014 to determine if amounts appeared reasonable.
- We performed an analysis of tax rates and tax levies from 2012 through 2015.
- We reviewed the Board-adopted budgets for 2011 through 2015 to determine the amount of fund balance appropriated.
- We reviewed the Town's budget-to-actual results for 2012 through 2014 to identify significant variances and budgeting trends.
- We reviewed Board minutes and resolutions regarding financial decisions and budget modifications.
- We performed bank reconciliations for December 2013 and for June 2014 through December 2014 to determine data reliability.
- We traced bank transfers for 2014 to ensure transfers were made to Town accounts.
- We reviewed bank statements and check images from January 2014 through April 2015.
- We reviewed interfund advances and transfers for 2012 through 2014.

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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