



Town of Geneseo

Information Technology and Multiyear Planning

Report of Examination

Period Covered:

January 1, 2016 – March 24, 2017

2017M-84



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

July 2017

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 Geneseo, entitled Information Technology and Multiyear Planning. 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*



State of New York Office of the State Comptroller

EXECUTIVE SUMMARY

The Town of Geneseo (Town) is located in Livingston County and serves approximately 10,600 residents. The Town provides various services to its residents including water, sewer, lighting, street maintenance, snow removal and general government support. The Town's 2017 budgeted appropriations totaled \$3.37 million, funded primarily by real property taxes, payments in lieu of taxes (PILOTs), State aid, fees and water/sewer rents.

The Town is governed by an elected Town Board (Board) composed of the Town Supervisor (Supervisor) and four Board members. The Board is responsible for the general management and control of the Town's financial affairs. The Supervisor, who serves as chief financial officer, is responsible for the Town's day-to-day management under the Board's direction.

Scope and Objectives

We assessed the Town's controls over IT and reviewed its multiyear planning for the period January 1, 2016 through March 24, 2017. We expanded our scope back to January 1, 2014 to review fund balance trends. Our audit addressed the following related questions:

- Did Town officials properly safeguard the Town's IT assets?
- Did the Board establish a multiyear financial plan and properly manage the Town's fund balance and reserves?

Audit Results

The Board has not adopted policies to sufficiently protect the Town's IT assets and did not ensure that the adopted acceptable use policy was enforced or monitored. We found that users were able to make changes, additions, deletions and adjustments without authorization or subsequent review. Town officials did not effectively manage software and licenses. The Board did not ensure that the Town had adequate written agreements with the IT service provided or bank used for online banking. Further, Town officials did not adequately segregate online banking duties and did not dedicate a separate computer for online transactions to limit access to online bank accounts. In addition, we found that the Board did not adopt an IT disaster recovery plan.

The Board has not adopted a comprehensive multiyear financial and capital plan or an adequate fund balance policy. While the Board adopted a fund balance policy that set the reasonable amount of fund balance in the TW and TOV general and highway funds at 15 to 20 percent of the ensuing

year appropriations, the policy did not establish any guidelines for the other funds, such as the sewer and water funds. Further, the Board did not ensure that the fund balance policy was followed. As a result, the Town accumulated excessive fund balance in the TW, TOV, sewer and water funds. As of December 31, 2016, the TW, TOV, sewer and water funds had unrestricted fund balances that were 55, 57, 107 and 153 percent of ensuing year appropriations.

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 take corrective action.

Introduction

Background

The Town of Geneseo (Town) is located in Livingston County and serves approximately 10,600 residents. The Town provides various services to its residents including water, sewer, lighting, street maintenance, snow removal and general government support. The Town's 2017 budgeted appropriations totaled \$3.37 million, funded primarily by real property taxes, payments in lieu of taxes (PILOTs), State aid, fees and water/sewer rents.

The Town is governed by an elected Town Board (Board) composed of the Town Supervisor (Supervisor) and four Board members. The Board is responsible for the general management and control of the Town's financial affairs. The Supervisor, who serves as chief financial officer, is responsible for the Town's day-to-day management under the Board's direction. The accountant and Town Clerk (Clerk) perform most financial recordkeeping duties on behalf of the Supervisor. The Town uses the services of an outside vendor for network hosting, IT support and technical assistance as needed.

Objectives

The objective of our audit was to evaluate the Town's IT controls and multiyear planning. Our audit addressed the following related questions:

- Did Town officials properly safeguard the Town's IT assets?
- Did the Board establish a multiyear financial plan and properly manage the Town's fund balance and reserves?

Scope and Methodology

We assessed the Town's controls over IT and reviewed its multiyear planning for the period January 1, 2016 through March 24, 2017. We expanded our scope back to January 1, 2014 to review fund balance trends. Our audit also examined the adequacy of certain information technology controls. Because of the sensitivity of some of this information, we did not discuss the results in this report, but instead communicated them confidentially to Town officials.

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. Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

**Comments of 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 take 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 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.

Information Technology

It is essential that the Board establish policies that include password management, user accounts, access and administrative rights, backups, adjustments, restricting personal use and connecting personally owned devices to Town computers, sanitation and disposal of electronic media, inventory and online banking. The Board should periodically review and update these policies as necessary to reflect changes in technology or the Town's IT environment. In addition, it is essential to ensure that software controls are in place so that deletions and adjustments cannot be made without authorization and that there is a process in place to review data entered into and changed in the system. Town officials should also manage software and licenses to safeguard Town assets and data. Finally, a disaster recovery plan should be developed to prevent the loss of computerized data and to help Town personnel resume operations in the event of a disaster.

The Board has not adopted policies to sufficiently protect its IT assets and did not ensure that the adopted acceptable use policy was enforced or monitored. We found users were able to make changes, additions, deletions and adjustments without authorization or subsequent review. Town officials did not effectively manage software and licenses. The Board did not ensure that the Town had adequate written agreements with the IT service provider. In addition, we found that the Board did not adopt a disaster recovery plan.

Monitoring Acceptable Use

The Board is responsible for adopting policies that describe what constitutes appropriate and inappropriate use of Town IT resources, which should include expectations concerning personal use of Town computers. A sufficient policy will restrict connecting personally owned devices to Town computers and restrict more than incidental personal use of the Internet. Internet browsing increases the likelihood of exposure to malicious software that may compromise data confidentiality. Further, proper identification of all devices on a network can help prevent unauthorized devices and the installation of malicious software. Town officials should ensure that there is an adequate web filtering process and procedures to limit vulnerabilities through web browsing and ensure the Town's network is only used for job-related purposes.

Although the Board adopted acceptable use and breach notification policies, it has not ensured that those policies are enforced or monitored. Further, we found the acceptable use policy was insufficient. While the acceptable use policy addressed the areas of password management and personal use, it does so cursorily. The policy requires

that employees exercise good judgment when considering what is reasonable personal use and makes each department responsible for creating more specific guidelines over personal use. However, no such department level guidelines have been written.

We found that Town officials were connecting personally owned devices to Town computers and using the Internet for more than incidental personal use. We reviewed nine Town computers and identified 4,618 photographs on the Clerk's desktop that appeared to be personal in nature. We also found 1,410 similar photographs on the accountant's laptop. The Clerk told us that this was likely the result of her plugging her cell phone into the computer and the photographs uploading without her knowledge.

We also performed a web history analysis of the nine computers and found that the Clerk and Supervisor used computers to visit websites that appeared to be for non-business purposes more than incidentally, which included social networking, shopping, news and entertainment websites. In addition, none of the Town's officials and employees have received Internet security awareness training. Without this training users could unintentionally expose the Town's computers to threats from malicious software, which could endanger Town assets.

Backups

A backup is a copy of electronic information that is maintained for use if there is loss or damage to the original. Establishing backup procedures is a necessary part of IT contingency planning and often critical for restoring operations quickly and effectively following service disruption. A recent example, the widespread attack of the WannaCry virus highlights the need for backups to protect against loss of data.

Some best practices relating to backup procedures include:

- adopting a data backup policy that defines the frequency and scope of backups, the location of stored backup data, the specific method for backing up;
- backing up data at regular intervals;
- verifying data has been backed up and can be restored in the event of an emergency;
- and storing backups in an offsite location that meets the organization's data security requirements.

The Board has not adopted policies and procedures over backups. We spoke with Town officials about their backup practices and found

that some employees performed daily backups, while others did not. The court application is backed up monthly. As a result, if there is a disruption, data for up to a month may be lost. We also found that the Code Enforcement Officer has not performed regular backups. If regular backups are not maintained, the Town could lose essential data in the event of a service disruption.

IT Service Support

Town officials must ensure that they have qualified IT personnel to manage the Town's IT environment. This can be accomplished through Town employees, an IT service provider (IT vendor) or both. To avoid potential misunderstandings and to protect Town assets, there should be a written agreement with the IT vendor that clearly states the needs and expectations for services. It is essential that the agreement include provisions relating to the confidentiality and protection of personal, private and sensitive data and specify the level of service to be provided by the vendor. Insufficient or vague agreements can, among other things, contribute to confusion over who has responsibility for various aspects of the IT environment, which puts the Town's data and computer resources at greater risk for unauthorized access, misuse or loss.

The Town relies upon a private IT vendor for network hosting, IT services and technical assistance, if needed. We found that the contract with the IT vendor was inadequate because it does not define the roles and responsibilities for each party sufficiently and does not include all of the services provided. In addition, the contract does not provide for the security of personal, private or sensitive information (PPSI) or other IT assets. Further, the contract explicitly states that the IT vendor cannot be held liable for more than \$250 in damages even if the damages are found to be the direct result of the negligence of the IT vendor.

As a result, the Board has no assurance that PPSI and Town IT assets are secure or that they are adequately indemnified against potential loss.

Authorization of Changes

It is essential that controls are in place to ensure that adjustments, deletions or other changes to data are appropriate. Adjustment procedures should, at a minimum, require that a designated official, not involved in the collection, disbursement and recording of the transaction, approve each adjustment and adequately document the origination, justification, amount and date it was approved. Town officials should review audit trails, exception and change reports to monitor user activity and changes to data to provide a mechanism for individual accountability, reconstructing events and problem monitoring.

During our review of the nine Town computers, we found that there are no controls in place requiring authorizations prior to making additions, deletions or adjustments to the financial application. Anyone with access to a specific module can make changes to the data in that module without any prior approvals. For example, if an employee has access to the payroll module, they can add employees, change pay rates or make other changes to payroll data without authorization. In addition, any individual with access to the financial application can add new vendors without authorization. Further, there is no subsequent review of these changes.

Without requiring authorizations or subsequent review of changes to the data in the financial application, there is an increased risk that the Town's data can be misused and go undetected.

Software Management

The implementation of a complete and comprehensive software inventory list is crucial to safeguard IT assets from potential unauthorized and unlicensed software being installed on computers. Typically, local governments will have several software applications and one or more licenses for each application. As a best practice, the list should include all Town-owned software installed on computers and the number of copies currently in use. Furthermore, the list should be used in conjunction with a comprehensive hardware inventory list that details computer locations and users while regularly reviewing all computers owned by the Town to ensure that all software installed is properly approved and licensed.

The purpose of a software license is to grant an end user permission to use one or more copies of a software program in accordance with copyright law. When a software package is sold, it is generally accompanied by a license from the manufacturer that authorizes the purchaser to use a certain number of copies of the software. Organizations must obtain licenses commensurate with the number of copies in use. The penalties for software licensing violations can be severe, exposing the Town to legal liability, additional attorney fees and the expense of mandated IT audits.

We found that Town officials did not maintain a comprehensive software inventory of Town-owned software programs and their applicable licenses. Town officials also did not maintain and could not generate a report that listed all installed applications and the specific computers on which these applications were installed. Also, IT staff do not perform regular, formal reviews of Town computers. Therefore, Town employees were able to install inappropriate software on computers without detection, which put the Town's network at a greater risk of intrusion and corruption. Our review of the nine Town computers found 13 software programs installed that Town officials

were unable to provide evidence which the Town owned the software license.

Further, we identified 20 installed programs that were inappropriate and did not appear to have a business purpose. Nine programs appear to be malware and the Clerk's computer contained a shopping app. The remaining 10 apps such as accounting software and video conferencing programs, might have had a business purpose, but none of the users were aware that these programs were installed or of their purpose. Having programs that are not used and kept updated can expose the system to hackers attacking the unpatched software.

Without proper documentation, the Board cannot ensure that its software programs are properly licensed and could have an increased risk that it may incur fines or penalties for installing software applications that are not properly licensed.

Disaster Recovery Plan

A disaster recovery plan provides a framework for reconstructing vital operations to ensure the resumption of time-sensitive operations and services in the event of a disaster. Such disasters may include any sudden, catastrophic event (e.g., fire, computer virus, power outage or a deliberate or inadvertent employee action) that compromises the availability or integrity of the IT system and data. The plan should detail the precautions to minimize the effects of a disaster and enable the Town to maintain or quickly resume mission-critical functions. The plan should include a significant focus on disaster prevention and should be distributed to all responsible parties, periodically tested and updated as needed.

The Board has not adopted a comprehensive disaster recovery plan to address potential disasters. While the Board has adopted an Emergency Operations Plan that provides information such as declaring a state of emergency, how to get emergency information to the public and some of the roles of Town employees during emergencies, it does not contain necessary components of a comprehensive disaster recovery plan that design procedures to sustain the Town's critical business functions during a disruption.

As a result, there is an increased risk that the Town's sensitive data could be lost and that the Town will not be able to resume critical operations in the event of a system failure or disaster.

Recommendations

The Board should:

1. Adopt comprehensive IT policies related to password management, user accounts, access and administrative rights, backups, adjustments, audit trail reports, restricting

personal use and connecting personally owned devices to Town computers, sanitation and disposal of electronic media, inventory and online banking.

2. Ensure that officials and employees receive adequate Internet security awareness training and training on the Town's IT policies.
3. Ensure that officials and employees regularly backup computer data.
4. Revise the agreement with the IT service provider to reflect current service provisions and to ensure proper safeguards are maintained to protect the Town's IT assets and PPSI.
5. Ensure that authorizations and subsequent review is required for additions, deletions or changes to data in the financial and court software applications.
6. Monitor computer usage to comply with the Town's acceptable use policy.
7. Formalize procedures to perform reviews of software installed on the Town's computers and compare results to Town's software inventory list.
8. Adopt a comprehensive disaster recovery plan and ensure that the plan is distributed to all essential personnel, periodically tested and updated as needed.

Town officials should:

9. Maintain a complete, comprehensive software inventory list of all software that the Town owns and the total number of licenses for each software.

Multiyear Planning

The Board's responsibility for the Town's financial oversight includes requiring that the Town maintains reasonable levels of fund balance. To do this, the Board should develop a comprehensive multiyear financial and capital plan that sets long-term priorities and goals. Long-term planning helps the Board assess alternative approaches to financial issues, such as accumulating money in reserve funds, obtaining financing or using surplus funds to finance annual operations. The Board should also adopt a fund balance policy, which establishes what is considered an adequate level of fund balance to be maintained and provides guidance to Town officials during the annual budget process. These policies are not only an important planning tool for the Board, they are also an effective means of communicating the Board's goals and priorities to Town residents.

The Board has not adopted a comprehensive multiyear financial and capital plan or an adequate fund balance policy. As a result, the Town has accumulated excessive fund balance in the town-wide (TW), town-outside-village (TOV), sewer and water funds.

Town officials have prepared a five-year budget projection. However, the projection does not take into consideration funding or the use of fund balance or reserves. In addition, the projection does not include any funds other than the general and highway funds. The projection generally is based upon 2016 appropriations with annual increases. However, we found that 2016 appropriations were more than 15 percent higher than actual expenditures in the general and highway funds. Therefore, the figures in the projection are inflated.

Although the Board adopted a fund balance policy that set the reasonable amount of fund balance in the TW and TOV general and highway funds at 15 to 20 percent of the ensuing year appropriations, the policy did not establish any guidelines for the other funds, such as the sewer and water funds. Further, because the Board did not develop a multiyear financial plan, the Town accumulated excessive fund balance in the TW, TOV, sewer and water funds as of December 31, 2016 (See Figure 1).

Figure 1: 2016 Fund Balance in the TW, TOV, Sewer and Water Funds

	TW	TOV	Sewer	Water
Beginning Fund Balance	\$1,659,772	\$662,370	\$165,245	\$960,237
Plus: Operating Surplus/(Deficit)	\$155,357	\$47,719	\$28,065	\$133,953
Ending Fund Balance	\$1,815,129	\$710,089	\$193,310	\$1,094,190
Less: Restricted Funds	\$809,037	\$254,686	-	-
Less: Nonspendable Fund Balance	\$57,752	\$533	\$76	-
Less: Appropriated Fund Balance for Ensuing Year	\$33,733	\$72,610	\$9,780	\$2,834
Assigned Unappropriated Fund Balance	\$353,828	\$382,260	\$183,454	\$1,091,356
Unassigned Fund Balance at Year-End	\$560,779	-	-	-
Ensuing Year's Budgeted Appropriations	\$1,675,944	\$670,213	\$171,480	\$711,577
Unrestricted Fund Balance ^a as a Percentage of Ensuing Year Appropriations	54.6%	57.0%	107.0%	153.4%
Actual 2016 Expenditures	\$1,395,029	\$551,884	\$139,181	\$828,237
Unrestricted Fund Balance as a Percentage of Actual 2016 Expenditures	65.6%	69.3%	131.8%	131.8%

^a Unrestricted fund balance is the total of committed, assigned and unassigned fund balance.

Town officials told us that they had tentative plans for the use of the sewer and water fund balances, such as painting a water tank. However, Town officials have not included those uses in any formal plan or set aside the funds in a reserve for future uses. Town officials also told us that they were unaware that reserves could legally be established with sewer and water funds.

Because the Town has continuously maintained excessive fund balance levels, funds that could have been used to benefit residents by lowering taxes or funding capital improvements were not used. As a result, Town officials have levied higher taxes than necessary.

Recommendations

The Board should:

10. Develop a comprehensive multiyear financial and capital plan to establish long-term objectives for funding long-term needs. Any long-term financial plan must be monitored and updated on a continuing basis.
11. Update the fund balance policy to include the reasonable amount of fund balance to be maintained for each of the Town funds.
12. Develop a plan to reduce unrestricted fund balance in a manner that benefits Town residents. Such uses include, but are not limited to:
 - Funding one-time expenditures

- Funding needed reserves
- Reducing property taxes

13. Consider establishing reserves for the sewer and water districts, as part of its long-term planning efforts, to set aside funds for identified future expenditures. When establishing reserves, the Board should clearly establish the purpose, planned uses and desired funding levels of each reserve.

APPENDIX A

RESPONSE FROM LOCAL OFFICIALS

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



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June 29, 2017

Mr. Edward V. Grant Jr.
The Powers Building
16 West Main Street, Suite 522
Rochester, New York 14614-1608

Dear Mr. Grant,

Thank you for the opportunity to meet and review your preliminary draft findings. We certainly learned a great deal about the potential exposures existing in the IT sphere and are taking steps to address the issues you shared with us.

With regard to your findings relating to fund balance; we accept the findings as accurate. Factors contributing to the large fund balances include a water district serial bond that forced us to keep collecting a specific amount even after the interest payments substantially decreased, mid-year reductions in staff, mild winters, a streambank remediation project that was budgeted for and came in well below the estimated cost, FEMA funds that are realized but not yet spent, road repair dollars that were collected but not spent because of natural phenomenon that directed our attention to emergency repairs, and better planning for salting highways. In 2015 we recognized the fund balances were increasing more rapidly so we educated ourselves on the establishment of Reserve Funds to protect these funds and assure they were going to be used appropriately. At that time we established 3 Type reserves; a Building Fund, a Road Repair Fund and a Highway Equipment Fund. Our next step was to research reserves for the water/sewer funds. On May 11, 2017 we established reserves for our Water and Sewer Districts. In addition we have several cost centers that may or may not require funding each year. These include cemetery, road salt, non-highway equipment, and IT equipment to name a few. If we budgeted annually for the potential cost, we would be increasing fund balance at a greater rate. We chose to establish funds we label as Set Asides, funds that are not restricted but are held onto for specific purposes to avoid the misunderstanding that there are ample available unallocated funds. By using Set Asides we protect the taxpayer from over taxation in anticipation of potential/likely costs. We have been constantly focused on our spending trends and always evaluate our financial decisions carefully. The tax cap makes us cautious because the annual increases are so small that we are concerned about coming up short.

As you noted we have started the process of creating a multi year financial plan. This is a complex process but we will continue this work until it is done. I would like to thank your office for the excellent guidance documents that helped us to understand reserve funds and their proper use.

In conclusion, I would like to thank you and your staff for your work and for showing us ways we may continue to improve.

Sincerely,

William S. Wadsworth

Town Supervisor

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

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

- We interviewed Town officials and the IT vendor to gain an understanding of the IT operations.
- We reviewed the Town's relevant policies and procedures, including those related to IT, for adequacy and to gain an understanding of the Districts operations.
- We selected a sample of nine computers based on risk, which was determined based on level of access rights, information user had access to and the increased potential of sensitive information stored on user computer. All computers used by Town officials with access to online banking, the Town financial application and the court application were included in the sample. We used specialized audit software to obtain a list of all software installed on each machine. We reviewed the installations to determine if they served a legitimate business purpose. We also reviewed each of the Town's software licenses to determine if the Town maintained licenses for the software installed. In addition we searched each computer for specific file extension, ran specialized software and reviewed the Internet browsing history of each computer to determine if the computer was being used on a more than incidental basis for personal use.
- We interviewed Town officials to gain an understanding of financial operations and multiyear planning.
- We reviewed the Town's fund balance policy for adequacy and to determine if it was being followed.
- We reviewed the Town's financial reports from 2014 through 2016 and analyzed the trends in fund balance in each of the Town's funds.
- We reviewed budgets from 2015 through 2017 and compared appropriations to actual expenditures to determine if the budgets were accurate.
- We reviewed Board resolutions to determine if the Town's reserves were legally established by the Board.
- We reviewed the Town's five-year budget projection for adequacy and reasonableness of the projections.

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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

APPENDIX C

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