



Village of Woodridge Financial Condition

Report of Examination

Period Covered:

August 1, 2011 — April 2, 2013

2013M-172



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

November 2013

Dear Village 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 Village 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 Village of Woodridge, entitled Financial Condition. 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 Village of Woodridge (Village) is located in the Town of Fallsburg in Sullivan County. The Village has 847 permanent residents as of the 2010 census, and according to local officials has a population of approximately 12,000 permanent, seasonal, and secondary-home residents during the summer. The Village provides various services including sewage treatment, water distribution, snow removal, and general government support. The Village's annual budget for all funds for the 2012-13 fiscal year was \$2,624,362, funded mainly from real property taxes, and water, sewer, and sanitation fees.

The Board of Trustees (Board) comprises five elected members including the Mayor and four Trustees. The Board governs the Village and is responsible for the general management and control of the Village's finances and operations. The Mayor serves as the Village's chief executive officer. The Treasurer serves as the Village's chief fiscal officer and acts as the budget officer. The Treasurer is responsible for maintaining accounting records, signing checks, preparing financial reports, and filing an annual financial report with the Office of the State Comptroller. As acting budget officer, the Treasurer leads the budget process and incorporates input from the Board and from department heads in developing the budget to be approved by the Board.

Objective

The objective of our audit was to determine whether the Board properly managed the Village's financial condition. Our audit addressed the following related question:

- Did the Board properly manage the Village's financial condition?

Scope and Methodology

We examined the financial condition of the Village for the period August 1, 2011, to April 2, 2013. We extended our review to 2008-09 for trend analysis.

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 C of this report.

Comments of Local Officials and Corrective Action

The results of our audit and recommendations have been discussed with Village officials and their comments, which appear in Appendix B, have been considered in preparing this report. Local 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 Clerk's office.

Financial Condition

The Board is responsible for oversight of the Village’s operations and for making sound financial decisions, including adopting realistic budgets, which are in the best interest of the Village and the taxpayers that fund its operations. The Board’s overall goal should be to effectively plan, monitor, and control the Village’s financial condition, including consistently searching for and implementing cost savings opportunities.

The Village is in better financial condition than it was during our previous audit;¹ this is partially attributed to the budgets adopted by the Board. These budgets featured increased tax levies, and resulted in operating surpluses and increases in the overall level of unexpended surplus funds.²

Table 1: Unexpended Surplus Funds				
	2009-10	2010-11	2011-12	2012-13^a
General Fund	\$115,395	\$42,562	\$195,904	\$870,322
Percent of Next Year’s Appropriations	9.89%	3.47%	15.71%	70.61%
Sewer Fund	(\$719,256)	\$715,777	\$887,759	\$1,139,141
Percent of Next Year’s Appropriations	-100.04%	80.30%	100.84%	129.39%
Water Fund	\$501,711	\$530,345	\$576,538	\$536,683
Percent of Next Year’s Appropriations	100.78%	106.85%	116.08%	105.85%
^a We used preliminary year-end figures, which were not audited by the external auditor.				

In addition, the Board has recently implemented cost saving ideas including improving the insulation of the highway department garage in January 2013 and changing the date of elections. However, the Board could make improvements in budget preparation and in monitoring and controlling the budget throughout the year to prevent deterioration in the Village’s financial condition.

¹ In 2007-08, the Village reported an ending fund balance of \$48 in the general fund.

² The Governmental Accounting Standards Board (GASB) issued Statement 54, which replaces the fund balance classifications of reserve 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 unrestricted, less any amounts appropriated for the ensuing year’s budget (after Statement 54).

Budget Preparation

Village officials should adopt realistic budgets based on prior years' actual results, as well as current and future needs, and ensure each fund is projected to be self-sufficient. The Board's responsibility includes developing procedures to ensure that interfund borrowings are repaid as soon as possible to avoid placing an undue burden on the funds loaning the moneys.

Even though the Treasurer indicated she uses the prior year's actual results when preparing the current year's budget, there were significant variances between the prior year's actual revenues and the current year's budget for numerous years. For example, as indicated in Table 2 in Appendix A,³ the general fund budgeted revenues for the 2011-12 fiscal year totaled \$140,048 more than the previous year's actual revenue received, but in subsequent years revenues were budgeted less than revenues previously received. Additionally, as indicated in Table 3, there were significant variances between current years' budgeted revenues and current years' actual revenues. For example, in three of the past four fiscal years, the general fund has received a total of \$691,068 more revenues than budgeted. Over the last three fiscal years, the sewer fund received \$73,867 less in revenues than were budgeted. Finally, in the water fund, for three of the last four fiscal years, actual revenues were \$121,909 less than budgeted. Similar differences were noted with the expenditures. For example, as illustrated in Table 4, in the last four budgets, the Village budgeted significantly more appropriations than they actually spent in previous years in the sewer fund. Additionally, as indicated in Table 5, the general, sewer, and water funds spent less than budgeted during each of the last three years, with favorable expenditure variances totaling \$468,155 for just the 2012-13 fiscal year. As indicated in Table 4, these funds are projected to have favorable expenditure variances totaling \$463,838 for the 2013-14 fiscal year.

Budget Monitoring and Controlling

The Treasurer is responsible for providing the Board with sufficient, complete, and accurate financial information, such as budget-to-actual reports, on a routine basis throughout the fiscal year to assist in financial planning, oversight, and monitoring of Village operations. The Board should make budget transfers on a timely basis to control spending during the year.

According to the Board minutes and inquiry of the Treasurer, only one budget-to-actual report was provided during our audit period. Additionally, the report that was provided was not complete. For example, it did not include water or sewer revenues or total real property tax revenues. Moreover, the Board did not perform timely budget transfers. For example, budget transfers for the fiscal years ending July 31, 2011, and July 31, 2012, were not approved until

³ See Appendix A for revenue and expenditure comparison Tables 2, 3, 4, and 5.

September 6, 2011 and July 16, 2012, respectively, according to the Board minutes. In addition, budget transfers were not made until June 17, 2013, for the fiscal year ending July 31, 2013, and there were still 13 expenditure lines overspent by a total of \$16,500 even after those transfers were made.

The Treasurer told us she did not provide the Board with budget-to-actual reports each month because the cash flow throughout the year was stable and frequent enough to enable the Village to continue to provide services. Furthermore, she told us the majority of the Village's residents are only in the Village during the summer, which leads to the majority of expenditures being paid in the months leading up to the July 31 fiscal year end.

Currently, the Board members have no way to reliably monitor their budget, as they do not consistently receive complete and accurate budget-to-actual reports. As a result, 17 expenditure line items were overspent by \$48,000 until the corresponding budget transfers were made at the end of the 2011-12 fiscal year. Although total actual expenditures have been well within total budgeted appropriations, the failure to monitor and control the budget throughout the year could result in deteriorating financial condition.

Cost Savings

The Board is responsible for identifying and implementing cost savings ideas to improve the Village's financial condition. The Board has identified and implemented cost savings ideas, including improving the insulation of the highway department garage in January 2013,⁴ and changing the date of Village Board elections from a date in June to the national Election Day to avoid the costs of holding a separate election. Even though the dollar savings achieved is minimal, this shows that the Board is taking action to control costs.

Recommendations

1. Village officials should adopt realistic budgets based on prior years' actual results, and current and future needs.
2. Village officials should repay interfund borrowings as soon as possible.
3. The Treasurer should provide complete and accurate budget-to-actual reports to the Board on a regular basis.
4. The Board should use the budget-to-actual reports to monitor and control the budget throughout the year and perform budget transfers in a timely manner.
5. Village officials should continue to explore cost savings opportunities.

⁴ Due to the recentness of the implementation of this idea, significant cost savings cannot be quantified.

APPENDIX A

REVENUE AND EXPENDITURE TABLES

Table 2: Prior Year's Actual Revenues Compared to Current Year's Budgeted Revenues						
	General Fund	Difference	Sewer Fund	Difference	Water Fund	Difference
2008-09 Actual	\$1,055,748		\$801,256		\$646,082	
2009-10 Budget	\$950,094	(\$105,654)	\$690,000	(\$111,256)	\$542,000	(\$104,082)
2009-10 Actual	\$1,076,677		\$779,831		\$512,849	
2010-11 Budget	\$1,166,553	\$89,876	\$719,000	(\$60,831)	\$497,810	(\$15,039)
2010-11 Actual	\$1,087,037		\$691,884 ^a		\$510,096	
2011-12 Budget	\$1,227,085	\$140,048	\$891,370	\$199,486 ^a	\$496,350	(\$13,746)
2011-12 Actual	\$1,269,513		\$887,954		\$464,524	
2012-13 Budget	\$1,247,317	(\$22,196)	\$880,370	(\$7,584)	\$496,675	\$32,151
2012-13 Actual ^b	\$1,769,374		\$837,035		\$435,743	
2013-14 Budget	\$1,232,635	(\$536,739)	\$880,370	\$43,335	\$507,040	\$71,297

^a This amount does not include the effect of a one-time grant for sewer projects totaling \$4,091,445.
^b We used preliminary year-end figures, which were not audited by the external auditor.

Table 3: Current Year's Budgeted Revenues Compared to Current Year's Actual Revenues						
	General Fund	Difference	Sewer Fund	Difference	Water Fund	Difference
2009-10 Budget	\$950,094		\$690,000		\$542,000	
2009-10 Actual	\$1,076,677	\$126,583	\$779,831	\$89,831	\$512,849	(\$29,151)
2010-11 Budget	\$1,166,553		\$719,000		\$497,810	
2010-11 Actual	\$1,087,037	(\$79,516)	\$691,884 ^a	(\$27,116) ^a	\$510,096	\$12,286
2011-12 Budget	\$1,227,085		\$891,370		\$496,350	
2011-12 Actual	\$1,269,513	\$42,428	\$887,954	(\$3,416)	\$464,524	(\$31,826)
2012-13 Budget	\$1,247,317		\$880,370		\$496,675	
2012-13 Actual ^b	\$1,769,374	\$522,057	\$837,035	(\$43,335)	\$435,743	(\$60,932)

^a This amount does not include the effect of a one-time grant for sewer projects totaling \$4,091,445.
^b We used preliminary year-end figures, which were not audited by the external auditor.

Table 4: Prior Year's Actual Expenditures Compared to Current Year's Budgeted Expenditures						
	General Fund	Difference	Sewer Fund	Difference	Water Fund	Difference
2008-09 Actual	\$1,015,755		\$662,578		\$479,971	
2009-10 Budget	\$950,094	\$65,661	\$690,000	(\$27,422)	\$542,000	(\$62,029)
2009-10 Actual	\$1,001,323		\$570,586		\$453,260	
2010-11 Budget	\$1,166,553	(\$165,230)	\$719,000	(\$148,414)	\$497,810	(\$44,550)
2010-11 Actual	\$1,128,951		\$395,687		\$328,503	
2011-12 Budget	\$1,227,085	(\$98,134)	\$891,370	(\$495,683)	\$496,350	(\$167,847)
2011-12 Actual	\$1,116,470		\$490,705		\$366,143	
2012-13 Budget	\$1,247,317	(\$130,847)	\$880,370	(\$389,665)	\$496,675	(\$130,532)
2012-13 Actual ^a	\$1,094,956		\$585,653		\$475,598	
2013-14 Budget	\$1,232,635	(\$137,679)	\$880,370	(\$294,717)	\$507,040	(\$31,442)

^a We used preliminary year-end figures, which were not audited by the external auditor.

Table 5: Current Year's Budgeted Expenditures Compared to Current Year's Actual Expenditures						
	General Fund	Difference	Sewer Fund	Difference	Water Fund	Difference
2009-10 Budget	\$950,094		\$690,000		\$542,000	
2009-10 Actual	\$1,001,323	(\$51,229)	\$570,586	\$119,414	\$453,260	\$88,740
2010-11 Budget	\$1,166,553		\$719,000		\$497,810	
2010-11 Actual	\$1,128,951	\$37,602	\$395,687	\$323,313	\$328,503	\$169,307
2011-12 Budget	\$1,227,085		\$891,370		\$496,350	
2011-12 Actual	\$1,116,470	\$110,615	\$490,705	\$400,665	\$366,143	\$130,207
2012-13 Budget	\$1,247,317		\$880,370		\$496,675	
2012-13 Actual ^a	\$1,094,956	\$152,361	\$585,653	\$294,717	\$475,598	\$21,077

^a We used preliminary year-end figures, which were not audited by the external auditor.

APPENDIX B
RESPONSE FROM LOCAL OFFICIALS

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

JOAN COLLINS, Mayor
MYRA BENNETT, Clerk
BRENDA COHN, Treasurer

TRUSTEES
JAMES SLATER, Deputy Mayor
ISAAC KANTROWITZ
LENI BINDER
STEVEN LEVY



"A Rails to Trails Community"

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October 8, 2013

H. Todd Eames, Chief Examiner
Binghamton Regional Office
State Office Building, Suite 1702
44 Hawley Street
Binghamton, NY 13901-4417

Dear Mr. Eames,

This letter will serve as the required response to the OSC Division of Local Government and School of Accountability Report of Examination Draft entitled *Village of Woodridge Financial Condition, as well as the Corrective Action Plan (CAP)*. The Village Board generally agrees with the findings in your report. Your audit process helped greatly to show what needs to be done and your staff was extremely helpful and professional. They kept the Village personnel informed of every step in the audit process and thoroughly answered any questions we had.

Although the audit period is August 1, 2011 to April 2, 2013, you did extend your review back to 2008-09. Over the past 2 years there have been some significant changes that have not only affected the Village's financial condition, but have greatly improved the day to day operations, as well as the budget process. A new Treasurer was hired to replace the retiring Treasurer, and a new computer software system was implemented at the same time, both of which required extensive training.

The Board has always strived to adopt realistic budgets based on past history, as well as the current and future needs of the Village and its residents. The Board has already taken steps to improve the monitoring of the budget throughout the year as the Treasurer is providing financial reports more frequently. The upgraded computer software generates more useful reports, than were previously available, as we now have accurate and up to date information to compare budget-to-actual revenues and expenses. These reports also show a span of years at a glance. The Board will use these budget-to-actual reports throughout the year to monitor the budget and make any necessary transfers in a timely manner. Due to the seasonal nature of our Village, as well as the day to day communication between the department heads and the Board, we believe quarterly reports are what is necessary to control and monitor the Village's budget effectively.

The report's recommendation regarding interfund borrowing has been reviewed. These items will be monitored by the Treasurer, and will be repaid as soon as possible.

The newly elected Village Board has already implemented cost savings opportunities, and will continue to do so. Some changes that have been made since December 1, 2012 are the replacement of the light fixtures in the Village Hall, Highway Department, and the Water Plant with energy efficient fixtures. The Police Department has upgraded their communication and

computer systems, resulting in a cost savings of time and paperwork. We have updated the phone and internet connection plan to get a better rate. Moving forward, this year we plan to replace the antiquated heating systems in the Village Hall and Highway Department. We are pricing a more fuel efficient dump/snowplow/sander truck combination for use this winter season, which will eliminate the necessity of two vehicles working in tandem. This will result in savings of labor and fuel costs, as well as wear and tear on duplicate equipment.

The Village Board thanks the OSC audit staff for all their assistance and hard work. We understand the recommendations and will continue to strive to keep the Village's financial condition at its best in these tough economic times. Thank you for helping us to better serve the residents of the Village of Woodridge.

Very truly yours,

Joan Collins
Mayor

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to examine financial information to determine if the Board was properly managing the Village's financial condition. To accomplish our audit objective and obtain valid and relevant audit evidence, we interviewed appropriate Village officials and tested selected records and transactions, examined pertinent documents, and performed the following procedures:

- We met with Village officials to obtain an understanding of internal controls and to determine the cause of any discrepancies found during our testing.
- For the general, sewer, and water funds, we compared every individual line item from the 2011-12 adopted budget to the year-end budget-to-actual report and documented differences. We made inquiries of the Treasurer as to the cause of the differences.
- We reviewed the year-end budget-to-actual report for July 31, 2012, and traced the total actual revenues and expenditures to the Annual Update Document (AUD) and to an external CPA report. We then selected a sample of three revenues and three expenditures from each of the general, sewer, and water funds and traced these to the AUD and to the external CPA report.
- We compared the adopted budgets from fiscal years ended in 2010, 2011, and 2012 to the AUD data for those same years (total revenues and expenditures). We identified whether the budgeted revenues or expenditures for each of these funds appeared reasonable, (that is, within a reasonable variance). If the budgeted revenues or expenditures for a fund were within a reasonable variance from the total actual results, no further testing was necessary. If the budgeted amount varied significantly from the actual amount, we identified the major causes of any overage or underage with respect to the budget by reviewing the individual line items.
- We compared the total revenues and total expenditures in the adopted budgets from fiscal years ended in 2010, 2011, 2012, and 2013 to the previous year's AUD data for those years, for the general, sewer and water funds. For significant variances in the totals (beyond a reasonable variance), we compared the individual revenues and expenditures line items from the 2011-12 fiscal year AUD to the individual line items in the 2012-13 adopted budget. We then made inquiries of the Treasurer to determine the cause of the significant variances.
- We reviewed the individual line items in the "amended budget" column of budget-to-actual reports for each month of the 2011-12 fiscal year, and compared them to the "original budget" column on the reports and the adopted budget. Since the "amended" and "original" columns on budget-to-actual reports were the same for that year, we identified all accounts that were over-expended at year-end. We identified in which month each of these accounts became over-expended by comparing to the amended budget. Then we compared these months in which the over-expenditures occurred with the months in which budget transfers were made for each of the accounts noted, to determine if budget transfers were being made in a timely manner.

- We reviewed the five most recent adopted budgets (for the fiscal years ended in 2009, 2010, 2011, 2012, and 2013) and identified whether these were balanced or not. We then analyzed these five budgets to determine whether too much fund balance had been restricted or appropriated, and whether fund balances appeared depleted or at risk for depletion.
- We reviewed data from the AUDs filed by the Village, documented the dollar amounts of interfund transfers between operating funds for 2011-12, and documented the trend of interfund borrowings for the operating funds from 2009-10 through 2011-12. We then determined the effect on each fund if the moneys were paid back, and if the moneys were never paid back and instead written-off.
- We analyzed the financial condition (including trends of revenues, expenditures, operating surpluses/deficits, total fund balances, and percent changes in fund balances) of the general, water, and sewer funds by reviewing annual financial reports for the last five completed fiscal years.
- We interviewed Board members and the Treasurer to determine what cost savings ideas have been implemented since 2009. We attempted to determine the dollar amount of the cost savings by analyzing highway garage fuel bills and election costs; however, due to the recent implementation, definite cost savings could not be calculated.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

APPENDIX D

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