



Village of Suffern

Financial Condition

Report of Examination

Period Covered:

June 1, 2011 — January 31, 2013

2013M-273



Thomas P. DiNapoli

Table of Contents

	Page
AUTHORITY LETTER	2
INTRODUCTION	3
Background	3
Objective	3
Scope and Methodology	3
Comments of Local Officials and Corrective Action	3
FINANCIAL CONDITION	5
Unexpended Surplus Funds	5
Budgeting Practices	9
Recommendations	11
APPENDIX A Response From Village Officials	13
APPENDIX B OSC Comment on the Village's Response	16
APPENDIX C Audit Methodology and Standards	17
APPENDIX D How to Obtain Additional Copies of the Report	18
APPENDIX E Local Regional Office Listing	19

State of New York Office of the State Comptroller

Division of Local Government and School Accountability

May 2014

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 Suffern, 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 Suffern (Village) is located in Rockland County and has approximately 11,000 residents. The Village is governed by an elected Board of Trustees (Board) comprised of four Board members and the Village Mayor (Mayor). The Board is responsible for managing Village property and finances. The Mayor presides at Board meetings and appoints all non-elected officers. The Mayor designated the Treasurer as the budget officer. The Treasurer is the Village's chief fiscal officer and has custody of all Village funds.

The Village has approximately 125 full- and part-time employees and provides a variety of services to its residents, including general government support, police and fire protection, street maintenance, and refuse service. The Village's total budgeted appropriations were \$16.3 million for the 2010-11¹ fiscal year and \$17 million for 2011-12. The Village's 2011-12 general fund budget totaled \$11.6 million and was funded primarily by property taxes and Federal and State aid. The 2011-12 sewer fund budget totaled \$1.4 million and was funded by sewer fees, and the water fund budget totaled \$1.8 million and was funded by water rents. Both the sewer fees and water rents are set by the Board.

Objective

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

- Did Village officials adequately monitor the Village's financial condition and take appropriate actions to maintain the Village's financial stability?

Scope and Methodology

We examined the Village's financial condition for the period June 1, 2011 through January 31, 2013. For trend analysis purposes, we extended our scope period to May 31, 2009.

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 A, have been considered in preparing this report. Except as specified in Appendix A, Village officials generally agreed with our

¹ The Village's fiscal year runs from June 1 to May 31.

recommendations and indicated that they planned to take, or have already taken, corrective action. Appendix B includes our comment on an issue raised in the Village'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 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 Village Clerk's office.

Financial Condition

A key measure of a local government's financial condition is the level of fund balance that it maintains. Fund balance is the difference between revenues and expenditures accumulated over time. Village officials can legally set aside, or commit, portions of fund balance to finance future costs for a specified purpose, designate the unexpended surplus² portion of fund balance to help finance the next year's budget or retain surplus fund balance for future use. A continuous decline in unexpended surplus funds indicates a deteriorating financial condition, which can ultimately result in a fund balance deficit. Inadequate or deficit fund balance limits the ability of Village officials to manage emergencies and other unanticipated occurrences. The Board is responsible for adopting realistic, structurally balanced budgets and continually monitoring the budget throughout the year.

During fiscal years 2008-09 through 2011-12, the Board adopted unrealistic budgets that caused large deficits in the moneys available to be appropriated for the ensuing years' budgets or for contingency or emergency needs (unexpended surplus funds). The Village has experienced deficits in its unexpended funds in the general,³ sewer, and water funds from 2008-09 through 2011-12. While the general fund had its most severe deficit in its unexpended funds in 2008-09 totaling \$674,575, the sewer fund experienced its most severe deficit in its unexpended funds in 2011-12 totaling \$847,486. The water fund has had significant deficits in its unexpended funds in 2008-09 totaling \$625,625 and \$608,039 in 2011-12. These deficits were caused by unrealistic budget estimates and the Board's insufficient monitoring of financial operations throughout the year.

Unexpended Surplus Funds

Local governments in poor financial condition often experience recurring operating deficits. Persistent operating deficits are usually indicative of poor budgeting and can result in cash flow problems and/or deficit fund balances.

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).

³ In the 2008-09, 2010-11 and 2011-12 fiscal years. The general fund's unexpended funds were at a zero balance in the 2009-10 fiscal year.

The general fund had deficits in its unexpended funds of \$674,575 in 2008-09, \$217,145 in 2010-11, and \$115,192 in 2011-12. From 2008-09 through 2011-12, the deficit in the sewer fund's unexpended funds increased by \$750,000. The water fund also experienced deficits in its unexpended funds from 2008-09 through 2011-12, ranging from \$524,336 to \$608,039 for that period.

The Board's budgeting practices caused these deficits. At the exit conference, Village officials presented us with a plan that would take until 2016 to eliminate the deficit in the water fund and until 2019 to eliminate the deficit in the sewer fund. However, there is no assurance that this plan will eliminate these deficits. If this plan is not effective, Village officials may have to cut services to taxpayers or incur debt.

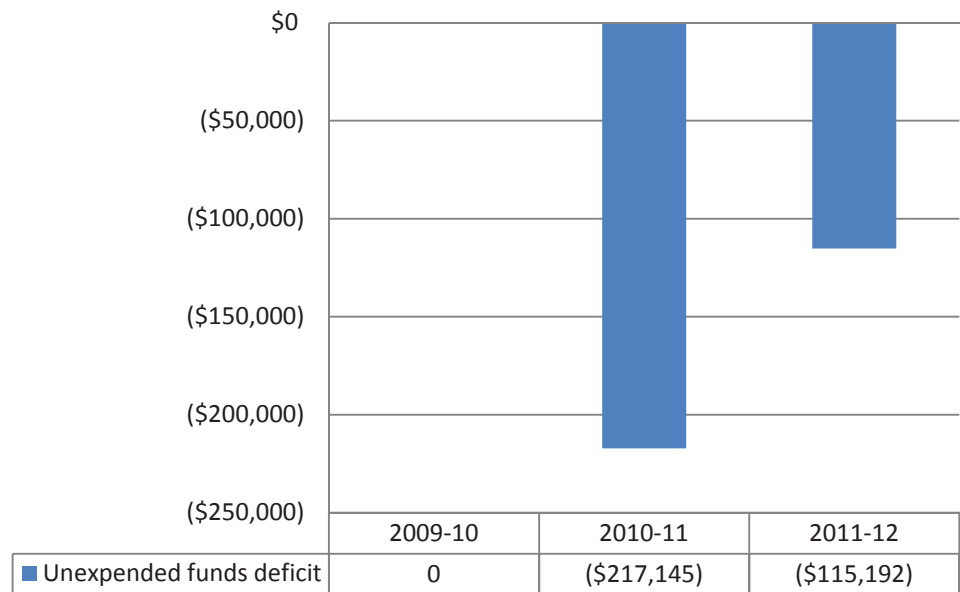
General Fund – The general fund had significant operating deficits in fiscal years 2009-10 and 2010-11. There was a small operating surplus in 2011-12 of \$87,885, which helped to reduce the deficit as of May 31, 2012, to \$115,192 (Table 1).

Table 1: General Fund – Fund Balance			
	2009-10	2010-11	2011-12
Beginning Total Fund Balance	\$546,108	\$205,716	(\$27,038)
Total Results of Operations	(\$340,392)	(\$232,754)	\$87,885
Total Ending Fund Balance	\$205,716	(\$27,038)	\$60,847
Less: Reserves	\$164,902	\$190,107	\$176,039
Less: Designated for subsequent year's expenditures	\$40,814	\$0	\$0
Unexpended Surplus Funds	\$0	(\$217,145)	(\$115,192)

These operating deficits have caused deficits in the general fund's unexpended funds (Graph 1), leaving the general fund in a precarious financial position. On May 31, 2011, the general fund had a deficit of \$27,038, which improved as of May 31, 2012, to a positive amount of \$60,847. However, the Village's unexpended funds, which represent fund balance that is available for cash flow purposes or to address unexpected events, was in a deficit for both years.

Graph 1

General Unexpended Funds Deficit Balance



Sewer Fund – The sewer fund experienced operating deficits for fiscal years 2009-10 through 2011-12 (Table 2).

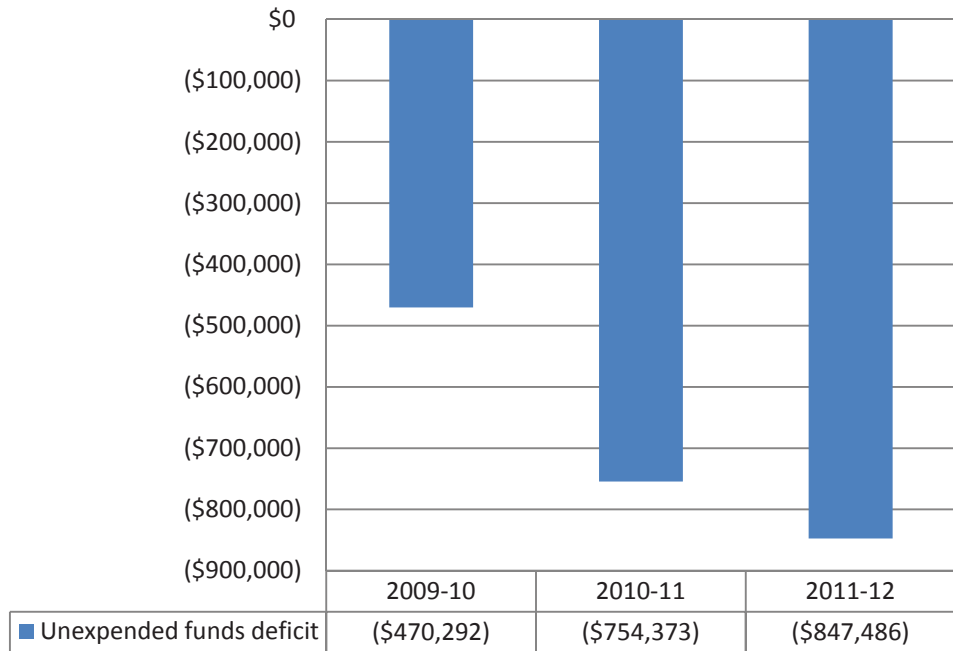
Table 2: Sewer Fund – Fund Balance

	2009-10	2010-11	2011-12
Beginning Total Fund Balance	(\$96,282)	(\$470,292)	(\$754,373)
Total Results of Operations	(\$374,010)	(\$284,081)	(\$93,113)
Total Ending Fund Balance	(\$470,292)	(\$754,373)	(\$847,486)
Less: Reserves	\$0	\$0	\$0
Less: Designated for subsequent year's expenditures	\$0	\$0	\$0
Unexpended Surplus Funds	(\$470,292)	(\$754,373)	(\$847,486)

These operating deficits have caused deficits in the sewer fund's unexpended funds (Graph 2) to almost double in three years, from a deficit of \$470,000 on May 31, 2010 to a deficit of approximately \$847,000 on May 31, 2012.

Graph 2

Sewer Fund Unexpended Funds Deficit

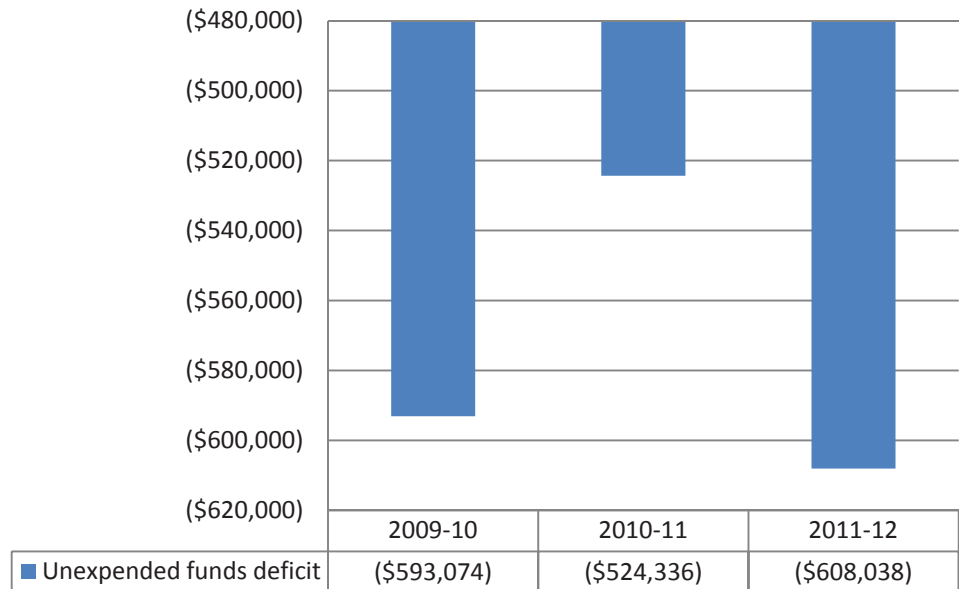


Water Fund – While the Village’s water fund experienced small operating surpluses in fiscal years 2009-10 and 2010-11, the fund continues to have a significant fund balance deficit. By May 31, 2012, the deficit in the water fund’s unexpended funds had grown to more than \$600,000 (Table 3).

Table 3: Water Fund – Fund Balance

	2009-10	2010-11	2011-12
Beginning Total Fund Balance	(\$614,409)	(\$580,056)	(\$523,806)
Total Results of Operations	\$34,353	\$56,250	(\$71,057)
Total Ending Fund Balance	(\$580,056)	(\$523,806)	(\$594,863)
Less: Reserves	\$0	\$0	\$13,175
Less: Designated for subsequent year’s expenditures	\$13,018	\$530	\$0
Unexpended Surplus Funds	(\$593,074)	(\$524,336)	(\$608,038)

Graph 3 Water Fund Unexpended Funds Deficit



Budgeting Practices

Board members must ensure that there is an adequate process in place to prepare, adopt and amend budgets based on reasonably accurate assessments of resources that can be used to fund appropriations. When estimating budgeted revenues, the Board should use historical data, such as prior years' actual results of operations, to guide them in determining whether revenues and expenditures are reasonable. During the year, the Board must monitor the budget and amend it as necessary. In cases where it is projected that there might be a significant revenue shortfall within the annual budget, total appropriations may need to be reduced and spending restricted to help mitigate the effect of the revenue shortfall. Village officials should evaluate the operations of the Village's key operating funds and develop a comprehensive plan to address any operating deficits.

The Board developed budgets that generally overestimated revenues from 2008-09 through 2011-12, resulting in operating deficits and deficits in the unexpended funds of the general, sewer and water funds. The Board did not monitor the budget during each fiscal year and amend it as necessary to address the deficits. According to the former Mayor, the Board does not receive financial information on a monthly basis. Also, the Board does not request financial information, such as budget-to-actual reports, to monitor the Village's financial stability.

General Fund – As illustrated in Table 4, the Village experienced revenue shortfalls in the general fund from 2008-09 through 2010-11. For example, in 2010-11, the Board overestimated proceeds from

obligations by \$187,000, departmental income by \$69,152 and fines and forfeited bail by \$67,142. Village officials overspent budgeted appropriations in 2009-10 by \$53,805 and by \$43,784 in 2011-12.

Table 4: Total General Fund Revenues and Expenditures ^a						
	Total Revenues			Total Expenditures		
	Budget	Actual	Over/ (Under) Budget	Budget	Actual	(Over)/ Under Budget
2008-09	\$11,323,467	\$11,234,504	(\$88,963)	\$11,649,743	\$11,540,419	\$109,324
2009-10	\$11,480,948	\$11,351,861	(\$129,087)	\$11,638,448	\$11,692,253	(\$53,805)
2010-11	\$12,192,590	\$11,971,858	(\$220,732)	\$12,215,990	\$12,204,612	\$11,378
2011-12	\$12,834,590	\$12,904,259	\$69,669	\$12,772,590	\$12,816,374	(\$43,784)
^a Total revenues and other sources and total expenditures and other uses as reported by the Village's independent auditor.						

In reviewing these budgets, we found that the Board did not take into consideration the results of operations for the previous year when budgeting for the following year. In the 2008-09 fiscal year, the total budgeted revenue was \$11.3 million and the actual revenue was \$11.2 million. In the following 2009-10 fiscal year, the Board budgeted almost \$11.5 million in revenue and, again, actual revenues fell short of budgeted estimates, for a total of \$11.3 million at the end of the fiscal year. As illustrated in Table 4, the Board overestimated total revenues for fiscal years 2008-09 through 2010-11 by a range of approximately \$89,000 to \$221,000.

Sewer Fund – As illustrated in Table 5, the Board has overestimated revenues in its sewer fund budgets from 2008-09 through 2011-12. Expenditures exceeded the budget in 2009-10 by \$156,638. During the other three years, Village officials maintained expenditures within budget estimates, but not by enough to offset the unrealistic revenue estimates. For example, actual revenues collected were 12 to 22 percent less than budgeted. However, in three of the four fiscal years from 2008-09 through 2011-12, Village officials increased budgeted revenue.

Table 5: Total Sewer Fund Revenues and Expenditures ^a						
	Total Revenues			Total Expenditures		
	Budget	Actual	Over/ (Under) Budget	Budget	Actual	(Over)/ Under Budget
2008-09	\$1,305,763	\$1,042,803	(\$262,960)	\$1,324,304	\$1,282,821	\$41,483
2009-10	\$1,283,122	\$1,065,756	(\$217,366)	\$1,283,122	\$1,439,760	(\$156,638)
2010-11	\$1,397,566	\$1,087,420	(\$310,146)	\$1,396,066	\$1,371,501	\$24,565
2011-12	\$1,419,493	\$1,248,541	(\$170,952)	\$1,419,493	\$1,341,654	\$77,839
^a Total revenues and other sources and total expenditures and other uses as reported by the Village's independent auditor.						

Although the Board approved 11 percent increases in sewer fees from 2009-10 through 2011-12, these increases were not enough to cover all costs. As a result of the Board's unrealistic budgeting and inadequate monitoring, the sewer fund's unexpended funds deficit increased by 765 percent, from a deficit of \$97,957 in 2008-09 to \$847,486 in 2011-12.

Water Fund – As illustrated in Table 6, the Board has overestimated revenues in its water fund budgets from 2008-09 through 2011-12. For example, in the 2011-12 water fund budget, the Board included \$91,086 in water rent revenue that it expected to receive. However, the housing units that were projected to generate these water revenues had not been built yet.

Table 6: Total Water Fund Revenues and Expenditures ^a						
	Total Revenues			Total Expenditures		
	Budget	Actual	Over/ (Under) Budget	Budget	Actual	(Over)/ Under Budget
2008-09	\$1,681,746	\$1,533,350	(\$148,396)	\$1,692,236	\$1,526,037	\$166,199
2009-10	\$1,700,385	\$1,557,704	(\$142,681)	\$1,700,385	\$1,523,351	\$177,034
2010-11	\$1,768,094	\$1,743,591	(\$24,503)	\$1,768,094	\$1,687,341	\$80,753
2011-12	\$1,799,773	\$1,707,364	(\$92,409)	\$1,799,773	\$1,778,418	\$21,355
^a Total revenues and other sources and total expenditures and other uses as reported by the Village's independent auditor.						

Although the Board approved water rent increases of 8 percent from 2008-09 through 2011-12, the water fund's unexpended funds balance still has a significant deficit of \$608,039 as of May 31, 2012.

Recommendations

1. The Board should implement a realistic financial plan to reduce the deficits in the unexpended funds of the general, sewer and water funds.

2. The Board should adopt structurally balanced budgets that are based on reasonable and historical data for revenues.
3. The Board and Village officials should monitor operations throughout the year and make the necessary adjustments to ensure that operating and yearly deficits do not occur.

APPENDIX A

RESPONSE FROM VILLAGE OFFICIALS

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

Village of Suffern

61 Washington Avenue
Suffern, New York 10901

Telephone: (845) 357-2600 • FAX: (845) 357-0649

www.suffernvillage.com

April 7, 2014

Tenneh Blamah
Chief Examiner of Local Government and
School Accountability
31 Airport Center Drive
Suite 103
New Windsor, New York 12553

Dear Chief Blamah:

We have read your draft audit report for the Village of Suffern and have the following response. We will start with some general observations and then we will address your recommendations.

You indicate that our problems were caused by unrealistic budgets and insufficient monitoring of financial operations. To cite your example the General Fund's unexpended funds deficit of \$675,575 in 2008-09 note the following:

At the end of 2008-09 we had a positive fund balance of \$546,108.

The results of the operations for the year 2009-10 enabled the Village to wipe out the unexpended funds deficit by the end of the fiscal year.

Also the Village was able to maintain a positive fund balance (\$205,716) at the end of the 2009-10 fiscal year.

Another example that you have is that the General Fund revenues fell below budget in three of the four years that you audited and that the Board did not take into account the results of the prior year. There needs to be some clarification.

When developing the budget, decisions are made based upon all known facts and estimates available at the time, which is approximately 2 months before the end of the fiscal year. Therefore we don't have the prior year's results available at the time the budget is adopted. The Mayor and Village Board are involved in the process from start to finish which is a four month period. In each year the actual revenue was greater than the preceding year's budgeted revenue.

Over the 4 year period the actual revenue came in at 99.22 percent of the budgeted revenue. In 2008-009 we budgeted a shortfall in revenue of \$217,500, in 2009-10 we budgeted a shortfall in revenue of \$157,500 and in 2010-11 we budgeted a shortfall in revenue of \$77,700. We appropriated fund balance to do this.

In 2010-11 you indicated that we overestimated proceeds from obligations by \$187,000. We made a decision during the year not to borrow money to pay off other General Fund debt. In 2011-12 the Village is over budget in revenue.

As can be discerned from the above facts the Village Board planned for revenue to fall below what was budgeted and to use fund balance to make up the difference. This was done to provide some relief to the Taxpayers. At the end of this four year period the General Fund maintained a positive fund balance.

The revenue in the water fund did not meet expectations over the four year period by \$407,989. However the Board was able to reduce expenditures by \$445,341 during that same period, which enabled us to reduce the deficit by \$37,352. Although this was a small amount compared to our deficit it was a step in the right direction. For fiscal year ending 5/31/2013 the Board budgeted \$122,000 for deficit reduction. The actual amount the deficit was reduced was \$131,082.

Response to New York State Recommendations.

1. The Village Board has provided you with deficit reduction plans which details how we plan to reduce the deficits and what setbacks we have incurred which have slowed down the recovery. As I indicated for fiscal year ending 5/31/2013 we were able to reduce the water fund deficit by \$131,000. Actual revenues did exceed budget. I believe that makes our plan realistic.
2. In preparing the budget for fiscal year 2014 the Board did the following:
 - A. Set aside for deficit reduction \$148,000 and \$101,000 in the water and sewer funds.
 - B. Set aside \$30,000 in the General Fund to increase the unexpended surplus funds.
 - C. We have raised the water rates 3.77 percent and 5.1 percent for the sewer fund
 - D. We have reduced the expected consumption amounts in both the water and sewer funds by 1 percent and 4.4 percent respectively, thereby increasing budgeted revenue in the water fund \$53,000 and \$5,000 in the sewer fund.
 - E. In the General Fund for 2014-2015 we have reduced projected revenue from building permits by \$180,000 and court fines by \$100,000. Our total non-tax revenue is budgeted to go up only \$58,382.
3. Although we believe that the Mayor had day-to-day oversight of the financial operations of the Village we have now set up a system where the Mayor and the Village Board receive monthly reports of the financial operations for the month along with year to date information and budget to actual comparisons.

Very truly yours,

Thomas Zordan
Treasurer

APPENDIX B

OSC COMMENT ON THE VILLAGE'S RESPONSE

Note 1

Village officials included appropriated fund balance of \$157,500 in the 2009-10 budget. However, the Village's audited financial statements showed that the Board actually appropriated \$40,814 for the 2009-10 fiscal year. Also, while the Village's 2010-11 budget included an appropriation of \$77,700 in fund balance, the audited financial statements indicate that the Board did not appropriate any fund balance for that fiscal year.

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess the adequacy of the internal controls put in place by officials to safeguard Village assets and monitor financial activities. To accomplish our audit objective and obtain relevant audit evidence, our procedures included the following:

- We reviewed Board minutes to assess the Village’s control environment, including oversight of financial operations.
- We reviewed Village Law to determine the responsibilities of the Mayor, Treasurer and Board of Trustees.
- We interviewed management and staff involved with the Village’s financial operations to gain an understanding of operations and internal controls and reviewed corroborative evidence.
- We interviewed and corresponded by email with Board members to gain an understanding of their level of involvement in Village operations.
- We reviewed audit reports, budgets and other Village records to assess the Village’s current financial position and prior-year trends in the Village’s financial position.

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 D

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 E
OFFICE OF THE STATE COMPTROLLER
DIVISION OF LOCAL GOVERNMENT
AND SCHOOL ACCOUNTABILITY

Andrew A. SanFilippo, Executive Deputy Comptroller
Gabriel F. Deyo, Deputy Comptroller
Nathaalie 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-Buffalo@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