



Lynbrook Union Free School District Special Programs

Report of Examination

Period Covered:

July 1, 2014 – August 31, 2015

2016M-45



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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

August 2016

Dear School District Officials:

A top priority of the Office of the State Comptroller is to help school district officials manage their districts efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support district operations. The Comptroller oversees the fiscal affairs of districts statewide, as well as districts' 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 district operations and Board of Education governance. Audits also can identify strategies to reduce district costs and to strengthen controls intended to safeguard district assets.

Following is a report of our audit of the Lynbrook Union Free School District, entitled Special Programs. 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 district 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 Lynbrook Union Free School District (District) is located in the Town of Hempstead in Nassau County. The District is governed by the Board of Education (Board), which is composed of seven elected members. The Board is responsible for the general management and control of District financial and educational affairs. The Superintendent of Schools is the District's chief executive officer and is responsible, along with other administrative staff, for the District's day-to-day management under the Board's direction.

The District operates seven schools with 2,768 students and about 770 employees. The District's budgeted appropriations for the 2015-16 fiscal year were approximately \$79.4 million, which were funded primarily with State aid, real property taxes and grants.

The District operates several special programs including a summer playground and driver's education. Fees are charged for the programs based on whether the student resides within or outside the District's boundaries. The Director for the summer playground program is responsible for the program's daily operations. A District teacher is the driver's education program coordinator (coordinator).

Objective

The objective of our audit was to determine if the District has established effective internal controls over special programs. Our audit addressed the following related question:

- Did the Board ensure that all cash collected for the playground and the driver's education programs was properly collected, recorded and deposited?

Scope and Methodology

We examined the cash receipts process for the playground and driver's education programs for the period July 1, 2014 through August 31, 2015.

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 relevant population size and the sample selected for examination.

**Comments of
District Officials and
Corrective Action**

The results of our audit and recommendations have been discussed with District officials, and their comments, which appear in Appendix A, have been considered in preparing this report. District officials generally agreed with our recommendations and indicated that they planned to initiate corrective action.

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of General Municipal Law, Section 2116-a (3)(c) of New York State Education Law and Section 170.12 of the Regulations of the Commissioner of Education, a written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, with a copy forwarded to the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. 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. The Board should make the CAP available for public review in the District Clerk's office.

Special Program Cash Records and Receipts

The Board is responsible for adopting policies and procedures to help ensure that cash is properly collected, safeguarded, accounted for, recorded and deposited timely. Once established, District officials are responsible for ensuring that these controls are routinely monitored and operating properly. In addition, District officials should adequately separate duties so that the same individual does not control all phases of a transaction. When it is not practical to segregate duties because of limited staff resources, District officials must establish compensating controls. Furthermore, to ensure that money is properly accounted for and deposited intact,¹ District officials should issue triplicate² prenumbered cash receipts when collecting cash, which should be retained along with other supporting documentation to help ensure transactions are traceable from the point of collection to the accounting records.

The Board needs to improve its procedures for the special programs to ensure that all cash collected for the playground and driver's education programs is properly collected, accurately recorded and deposited in a timely manner. The Board did not adopt a cash receipts policy and District officials did not adequately segregate the Director's duties or implement compensating controls such as providing supervisory reviews of Director's activities. In addition, the Director did not maintain logs of all cash received or issue triplicate prenumbered receipts for playground cash received. Furthermore, District officials did not ensure that prenumbered receipts were issued for funds received for the driver's education program or that the funds were collected by District officials or employees and deposited in a timely manner. As a result, there is an increased risk that money collected for special programs may be lost or misused.

Playground Program Records

The summer playground program has been in place for more than 40 years and the Director has been in charge of playground program activities since 2007. During 2015, the District charged families residing in the District \$180 per child and \$360 for two or more children. Families residing outside the District were charged \$210 per child and \$420 for two or more children. Based on District accounting records, the District received a total of \$117,436 in playground program fees for 2015.

¹ Intact means in the same order and form (i.e., cash or check) in which they were received.

² District staff collecting cash (other than the Treasurer) should use triplicate prenumbered receipts. One receipt should be issued to the payer, another should be issued to the Treasurer and the last should be retained by the individual collecting the funds to establish accountability.

Playground registrations are held in June and the Director provided 720 completed applications for the 2015 playground program that ran from July 2 through August 7, 2015. Each application was completed with the student's name, grade and parents' names. Generally, the amount paid and type of payment were documented on each application.

During registration, the Director and volunteers collected playground program fees, which were paid by either cash, check or money order. When the registration process was completed, the Director and the volunteers prepared check receipt logs and class rosters. The Director also prepared deposit tickets and remitted the checks, money orders and deposit tickets to the principal account clerk (clerk) in the Business office. The clerk told us that she deposits playground program fees within a day or two after receiving them from the Director. However, no log or triplicate receipts were prepared to document when the Director collected these fees.

Segregation of Duties – The Board has not established written procedures to adequately monitor or segregate the Director's duties. The Director processed the application forms, collected cash and prepared the check logs, class rosters and deposit tickets. The Director also procured goods and services from cash playground fees received. District officials provided no oversight to compensate for the lack of segregation of these duties. This concentration of cash custody and recordkeeping duties gives the Director substantial control over all phases of cash transactions. Had District officials adequately segregated the Director's duties, some discrepancies we found may have been detected and corrected.

Incomplete Records – District officials could not provide us with the number of students who attended the playground program because the records maintained by the Director were incomplete and inaccurate, including the applications. The Director also did not maintain adequate records of playground program cash receipts and expenditures and did not retain supporting documentation to demonstrate that all purchases were for valid playground program purposes. Because the records were in such poor condition, we identified discrepancies totaling \$16,755, of which \$6,390 represented a potential loss of District revenue. We found the following discrepancies:

- The Director was unable to provide us with applications for 13 students whose names were listed on the class roster. As a result, District officials were unable to identify payments for 11 of these students. This represents a potential loss of \$1,980 in District revenue. Officials have no documentation showing whether these students attended the playground program free

of charge or if payment was made and not remitted to the Business Office.

- We reviewed 27 applications that could not be traced to a payment. Six of these applications were for students whose names were not listed on a class roster. The applications did not indicate a payment method. District officials could not determine whether these students paid, attended the program, did not attend the program or were reimbursed because they did not attend. If they attended the program, this represented a potential revenue loss totaling \$1,110. We were able to trace student names from 21 applications to a class roster, indicating they attended the playground program. However, 12 applications (for students who attended) listed check numbers and amounts received totaling \$1,800,³ but these receipts could not be traced to a check, check receipt log or deposit ticket. The remaining nine applications did not indicate a payment method. The potential loss of revenue totaled \$1,500.
- District officials could not trace three payments totaling \$770 to an application. Two of these payments were made with money orders and the remaining one was paid by check. However, these payments could not be traced to individual students because the students' names were not indicated on these payments.
- The names of 59 students who paid a total of \$9,595⁴ to attend the playground program were not listed on the class roster. District officials could not determine whether these students attended the playground program or were reimbursed because they did not attend.

The lack of accurate and complete records and the lack of independent oversight of the playground program diminishes the reliability of program records and resulted in incorrect and incomplete information. As a result, District officials are not able to determine the total amount collected and the number of students who attended the playground program.

³ One of these applications indicated that payment of \$180 was received, which is the fee for District residents. However, this student did not reside in the District. Therefore, the amount paid should have been \$210, a difference of \$30.

⁴ Five of these students qualified for free lunch during the school year. Therefore, they were not charged to attend the playground program. No payment was required for three students because the District charges each family a fee for the first two children enrolled in the playground program.

Playground Program Collections

Effective controls over cash collections require, among other things, that employees issue sequentially numbered receipt forms and record the amount received in a log immediately upon receipt to provide evidence to support the amount of cash collected. The individual collecting cash should sign and retain the original receipt forms, including those that have been voided. Using such forms establishes individual and District-wide accountability and helps ensure that all money received is ultimately deposited into District bank accounts.

The Director collected cash payments totaling \$3,630 from parents during the 2015 registration process. While the Director recorded check and money order amounts in a check receipt log, she did not record any cash amounts received in a similar log or use triplicate prenumbered receipt forms to document cash received. District officials were unaware that the Director collected cash during registration because only the payments made by check or money order were submitted to the Business Office. The Director indicated that all the cash collected was used to refund parents who overpaid playground program fees when they paid by check during registration and purchase items specifically for the playground program.

We reviewed all playground program applications that indicated a cash payment was made and identified 17 applications with cash payments that were not remitted to the Business Office. Additionally, the Director made purchases for the playground program that were never approved by the Business Office, as required by the District's purchasing policy. The Director provided us with a breakdown to account for the unremitted cash totaling \$3,077. The Director:

- Purchased playground program items totaling \$942. This included reimbursements the Director made to herself and playground program counselors.
- Paid \$745 to a theater production company for 20 counselors (\$15 per ticket) and 89 students (\$5 per ticket) to attend a play. The Director told us that each parent paid \$10 per child to attend the performance and she was subsequently informed that the cost was \$15 per student. Instead of contacting the parents, the Director used the cash collected to pay the \$445 difference for the students and \$300 for the counselors.
- Paid \$700 for tee shirts for the playground program counselors.
- Refunded \$360 to two parents (\$180 each) because they withdrew their children from the program.

- Refunded \$330 to six parents who over paid by check at registration.

After we informed the Director that the remaining \$553 was unaccounted for, we were presented with additional details for cash disbursements totaling \$732 (\$179 more than the unaccounted for amount) that the Director spent on playground program activities. The Director:

- Used \$365 of cash collected to pay for a bus to transport students on field trips because she had not collected the required transportation fee from the students.⁵
- Paid for playground program purchases costing \$151 for such items as pizza and program materials.
- Reimbursed herself \$116 for playground program purchases.
- Purchased a \$50 gift certificate for a counselor who suffered the loss of a family member.
- Paid \$50 for the gratuity for two pizza deliveries.

These deficiencies resulted in receipts that were not adequately accounted for or deposited and money that was reportedly used to purchase goods and services that were not approved by the Business Office, as required. Because District officials did not have effective procedures in place to ensure the District receives all the playground program revenue it is entitled to, the Director was allowed to use District cash to pay for various playground expenditures. As a result, there is a risk that cash playground fees collected will not be used for appropriate District purposes.

Playground Program Deposits

One objective of good internal controls over cash receipts is to ensure that cash is adequately safeguarded. Good business practices require that cash and checks be deposited daily or as quickly as possible to prevent loss or misuse of District funds. Delays in remitting cash receipts can make cash and checks more susceptible to theft or loss.

The Director is responsible for collecting money for the playground program and must remit collections for each application to the clerk in the Business Office for deposit in a timely manner. Along with the checks collected, the Director remits check logs, which indicate the check dates or in some instances the dates the Director received the checks, the amounts paid and the payors.

⁵ The District charges a fee of \$0.75 per student for transportation to each fieldtrip attended during the playground program.

We identified 13 check logs from the 2015 playground program with copies of checks and deposit tickets totaling \$116,450. Nine of these logs included 364 checks totaling \$94,320 that were received during the playground program registration held June 2 through June 3, 2015. The remaining four logs included all the checks that were received after registration.

We reviewed the nine check logs and copies of checks received during the registration period to determine if the deposits were made in a timely manner. We found that these checks were deposited between 22 and 23 days after the registration dates (the dates the check logs were prepared).

We also reviewed one log with copies of 37 checks totaling \$9,770 that were received after the registration period and found that the log did not indicate when each check was collected. Instead, the check date was documented on the check log. Because District officials could not provide us with the dates checks were actually collected or triplicate prenumbered receipt forms, we used the check dates as the collection dates to determine if the checks were deposited in a timely manner. We found that 33 checks totaling \$8,870 were deposited between 11 and 25 days after the check dates.

Because District officials did not ensure that triplicate receipts were issued to the payees, they could not determine when the money was collected. Without clear policies and procedures that set criteria for timely deposits, the Board has no assurance that all the fees collected are deposited in a timely manner and there is an increased risk that playground program money may be lost or misused.

Driver's Education Program

The District offers a driver's education program to students residing within and outside the District. This program includes three sessions offered in the fall, spring and summer during each fiscal year. Before the beginning of each school year, District officials solicit bids and award a contract to a driving school to provide this service. The coordinator is not involved in the registration process that is held at the District and conducted by driving school representatives (representatives) at the beginning of each semester.

During registration, the representatives collected completed registration forms and checks made payable to the District. At the end of each registration, the representatives returned the registration forms and the checks collected to the driving school and prepared a check log, which was later returned to the Business Office, where the clerk prepared a deposit ticket and deposited the money. Although the representatives prepared a check log, triplicate receipts were not issued and the check log listed the check dates instead of the dates

the checks were collected. As a result, District officials are unable to determine when the checks were actually collected.

The coordinator told us that checks for the summer driver's education session were all collected on June 1, 2015 (the registration date). We used that date as the collection date for our audit testing and reviewed one deposit totaling \$24,125 composed of 39 checks. We found that these checks were not deposited in a timely manner because the clerk made this deposit 38 days after the registration date.

The District's practices of not depositing driver's education fees in a timely manner and not requiring District officials to be involved in the collection process increases the risk that driver's education money could be lost or misused.

Recommendations

The Board should:

1. Develop and adopt written policies and procedures for collecting, processing, recording and depositing special program cash receipts.

District officials should:

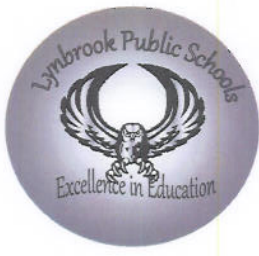
2. Ensure that the Director's duties are adequately segregated or implement compensating controls such as increased supervisory reviews.
3. Develop procedures to ensure that all playground program records are complete and accurate.
4. Ensure that all money (cash, checks and money orders) collected by the Director for the playground program is deposited in a timely manner.
5. Ensure that an individual, other than the Director, reconciles playground program applications with the check logs, triplicate receipts and deposit tickets, and that evidence of such a reconciliation is documented.
6. Ensure that all purchases made on behalf of the playground program are procured through the Business Office by the District's purchasing agent.
7. Ensure that all money collected for the driver's education program is deposited in a timely manner.

8. Ensure that the driver's education program coordinator is involved in the registration process for collecting and recording funds received.
9. Ensure that prenumbered triplicate receipts are issued when collecting money for the playground and the driver's education programs.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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



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LYNBROOK UNION FREE SCHOOL DISTRICT
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Administrator for Personnel &
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July 27, 2016

Mr. Ira McCracken
Chief Examiner
Hauppauge Regional Office
Office of the New York State Comptroller
NYS Office Building, Room 3A10
250 Veterans Memorial Highway
Hauppauge, New York 11788-5533

Dear Mr. McCracken:

This letter serves as the Lynbrook Union Free School District's response to the preliminary draft findings of *Special Programs, Report of Examination 2016M-45* issued on June 29, 2016. The District agrees with the findings contained in the draft report.

The District was made aware of many of these findings during meetings with your audit staff during the process of the audit. The District has already begun responding to these findings and has used them to improve operations. In addition, the District asked its internal auditing firm to examine the programs identified in this report and provide specific recommendations that could be implemented prior to the start of the 2017 fiscal year. The District's internal auditing firm also examined all other programs and extra classroom activity funds where cash is utilized in order to ensure that existing District mitigating controls are in place and being implemented in a consistent manner.

Specifically in regards to the Summer Playground Program, the Assistant Superintendent for Finance, Operations, and Information Systems and key members of the Business Office staff (Junior Accountant, Payroll Supervisor, Accounts Payable Clerk) met with the new Director multiple times before the program commenced to ensure that existing controls the District has in place were in force for Summer Playground and that the Director understood the relevant policies and procedures. The technical assistance and oversight provided by members of the Business Office staff continued regularly throughout the program's administration during the summer.

With the launch of the 2016 Summer Playground Program, the District no longer accepts cash as a method of payment and has eliminated in-person registration. All registrations are now required to be mailed in and only checks and money orders are accepted for payment. The position of Summer

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Playground Secretary was revived. This position is responsible for the initial count of registrants and all monies received. A Master Registration Database, which serves as the primary document for reconciliation of payments to registrations, was developed by the Summer Playground Secretary and is shared with the Playground Director and Business Office Staff as it is updated. All checks and money orders are deposited with the Business Office in a timely manner and are accompanied by the proper deposit documentation which can be reconciled back to the Master Registration Database. The majority of purchases for the program were completed with purchase orders following the District's standard operating procedures. A petty cash fund was established for Summer Playground to account for miscellaneous purchases. All cash transactions have been coded back to the appropriate budget line utilizing a claim form.

The Assistant Superintendent for Finance, Operations, and Information Systems has had preliminary meetings with the Driver's Education Director to address issues of concern regarding the timeliness of check deposits and the necessary involvement of the District with the registration process. While significant progress has been made, full implementation will take place with the launch of the fall semester.

A more comprehensive Corrective Action Plan will be forwarded after it has been presented to the Board of Education for review and adoption at its August 10, 2016 meeting.

Sincerely,

Melissa Burak, Ed. D.
Superintendent of Schools

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APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

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

- We interviewed District officials and employees to determine the cash receipts procedures in place for the playground and the driver's education programs.
- We obtained bank deposit tickets, check receipt logs and canceled checks for the 2015 playground program and judgmentally selected the check receipt logs with a single entry date. We compared the dates the checks were received, as indicated on these logs, with the bank deposit tickets to determine if checks were deposited in a timely manner.
- We reviewed the playground program bank deposit tickets for the four check receipt logs with the highest dollar amounts during our audit period. We compared the dates on these deposit tickets with the dates on the check receipt logs and the dates of the checks with the bank deposit tickets to determine if checks were deposited in a timely manner.
- We reviewed 720 playground program applications for 2015. We traced the names and amounts paid as indicated on these application forms to the class rosters, check receipt logs, canceled checks and bank deposit tickets. We also scanned the applications and identified all fees paid in cash and all supporting documentation for purchases made from the cash collected.
- We reviewed playground program class rosters and compared the students' names listed with the names on the completed application forms to determine if any students were listed on the class rosters but not on the application forms. We compared these names to check logs to see if payments were received for these students. We also documented the names of students with application forms that were not listed on the rosters.
- We documented the names of each child and parent who registered for the playground program and compared these names with names listed on the rosters to determine if all registered students attended the program.
- We reviewed the most recent driver's education program session held during our audit period (summer of 2015). We requested copies of all checks that were deposited, the cash receipt logs and the bank deposit tickets. We traced all entries on the cash receipt logs to bank deposit tickets to determine if checks were deposited in a timely manner. Because the dates the checks were received were not recorded on the logs, we compared the registration dates (June 1, 2015) with the bank deposit dates to determine if checks were deposited in a timely manner.

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

APPENDIX C

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