



Tonawanda City School District Financial Management

Report of Examination

Period Covered:

July 1, 2012 – July 22, 2016

2016M-370



Thomas P. DiNapoli

Table of Contents

	Page
AUTHORITY LETTER	1
INTRODUCTION	2
Background	2
Objective	2
Scope and Methodology	2
Comments of District Officials and Corrective Action	2
FINANCIAL MANAGEMENT	4
Budget Estimates	4
Fund Balance	5
Financial Accounting	7
Recommendations	8
APPENDIX A Response From District Officials	10
APPENDIX B OSC Comments on the District's Response	14
APPENDIX C Audit Methodology and Standards	15
APPENDIX D How to Obtain Additional Copies of the Report	16
APPENDIX E Local Regional Office Listing	17

State of New York Office of the State Comptroller

Division of Local Government and School Accountability

February 2017

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

This audit's results and recommendations are resources for 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 Tonawanda City School District (District) is located in Erie 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 the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the 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 Director of Business and Finance is responsible for the District's accounting records and reports.

The District operates five schools with approximately 1,720 students and 260 employees. The District's budgeted appropriations for the 2016-17 fiscal year are \$32 million, which are funded primarily with State aid, real property taxes, sales tax and grants.

Objective

The objective of our audit was to evaluate the District's financial management practices. Our audit addressed the following related question:

- Did the Board adopt realistic budgets and ensure that unrestricted fund balance was maintained at an appropriate level?

Scope and Methodology

We examined the District's financial management practices for the period July 1, 2012 through July 22, 2016. In October 2016, District officials provided us with the District's audited financial statements for the fiscal year ended June 30, 2016. As a result, we added updated 2015-16 financial information to our report.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit are included in Appendix C of this report.

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 they planned to initiate corrective action. Appendix B includes our comments on issues raised in the District's response.

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.

Financial Management

The annual operating budget represents the District's financial plan for a fiscal year and is an important tool for managing District finances. A good budget begins with sound estimates and well-supported budgetary assumptions. The Board, Superintendent and Director of Business and Finance are responsible for accurate and effective budgeting. While preparing the budget, District officials should accurately assess spending levels and financial resources, including unrestricted fund balance, to ensure they will be able to properly fund planned services. New York State Real Property Tax Law currently limits unrestricted fund balance to no more than 4 percent of the subsequent fiscal year's budget.

District officials overestimated appropriations in the adopted budgets for the 2012-13 through 2015-16 fiscal years. While the District appropriated fund balance to help finance operations, it was not needed because the District's budgeting practices produced operating surpluses. As of June 30, 2016, unrestricted fund balance totaled \$2.9 million and was 9.1 percent of 2016-17 budgeted appropriations (Figure 3), which exceeded the statutory limit by 5 percentage points. This trend is projected to continue through 2016-17. The District also overstated certain liabilities and the reserve for encumbrances, which effectively reduced the amount of unrestricted fund balance available for appropriation to reduce the real property tax levy.

Budget Estimates

The Board and District management are responsible for accurately estimating revenues and appropriations in the annual budget. Accurate budget estimates help ensure that the real property tax levy is not greater than necessary.

We compared budgeted revenues and appropriations with actual operating results for 2012-13 through 2015-16. While revenue estimates were generally reasonable, budgeted appropriations were overestimated by a total of \$9 million (7.8 percent), or an average of more than \$2.2 million each year.

Figure 1: Overestimated Appropriations

Fiscal Year	Appropriations	Encumbrances	Expenditures	Difference	Percentage
2012-13	\$29,541,451	\$798,942	\$27,871,047	\$2,469,346	8.9%
2013-14	\$29,858,602	\$1,296,857	\$28,433,366	\$2,722,093	9.6%
2014-15	\$30,716,755	\$850,673	\$29,226,206	\$2,341,222	8.0%
2015-16	\$31,093,314	\$821,735	\$30,427,863	\$1,487,186	4.9%
Totals	\$121,210,122	\$3,768,207	\$115,958,482	\$9,019,847	7.8%

Three areas with significantly overestimated appropriations over the four-year period included: teachers' retirement contributions, which was overestimated by \$2.1 million (24.2 percent), health insurance by \$1.8 million (13.4 percent) and student transportation by \$760,000 (16 percent). Because the Board and District officials have overestimated appropriations, District officials levied more real property taxes than necessary to fund operations.

Fund Balance

During the budget process, the Board must estimate the amount of unrestricted fund balance that can be applied as a financing source in the budget. Any unrestricted fund balance over the statutory limit must be used to reduce the upcoming fiscal year's tax levy.

The District annually appropriated approximately \$1 million in fund balance as a financing source in the adopted budgets for 2013-14 through 2016-17. By appropriating fund balance, the District reported that unrestricted fund balance was at or below the legal limit in three of the four fiscal years.

Figure 2: Unrestricted Fund Balance at Year-End

	2012-13	2013-14	2014-15	2015-16
Beginning Fund Balance	\$3,158,521	\$3,551,463	\$4,025,096	\$3,641,499
Add: Operating Surplus/(Deficit)	\$392,942	\$473,633	(\$383,597)	\$1,554,335
Ending Fund Balance	\$3,551,463	\$4,025,096	\$3,641,499	\$5,195,834
Less: Nonspendable Fund Balance	\$0	\$300	\$7,000	\$0
Less: Restricted Funds (Reserves)	\$64,787	\$951,781	\$951,781	\$1,850,000
Less: Encumbrances	\$1,296,856	\$850,673	\$821,733	\$440,644
Less: Appropriated Fund Balance for the Subsequent Year	\$1,100,000	\$1,000,000	\$1,000,000	\$1,000,000
Unrestricted Fund Balance at Fiscal Year-End	\$1,089,820	\$1,222,342	\$860,985	\$1,905,190
Subsequent Year's Budgeted Appropriations	\$29,858,602	\$30,716,755	\$31,093,314	\$31,812,474
Unrestricted Fund Balance as a Percentage of Subsequent Year's Budget	3.6%	4.0%	2.8%	6.0%

When the District appropriates fund balance as a financing source in the budget, the District should realize a planned operating deficit. However, because the District has consistently overestimated appropriations, the District has instead reported operating surpluses in three of the four fiscal years. In 2014-15, the District reported an operating loss, but it would have reported an operating surplus had District officials properly accounted for an approximately \$1.5 million penalty imposed by the New York State Education Department (SED) (See Financial Accounting). When unused appropriated fund balance was added back, the District's recalculated unrestricted fund balance exceeded the statutory limit by 2 to 5 percentage points.

Figure 3: Unused Fund Balance

	2012-13	2013-14	2014-15	2015-16
Reported Unrestricted Fund Balance at Fiscal Year-End	\$1,089,820	\$1,222,342	\$860,985	\$1,905,190
Add: Appropriated Fund Balance Not Used to Fund Subsequent Year's Budget	\$1,100,000	\$616,403	\$1,000,000	\$1,000,000
Recalculated Unrestricted Fund Balance	\$2,189,820	\$1,838,745	\$1,860,985	\$2,905,190
Recalculated Unrestricted Fund Balance as a Percentage of Subsequent Year's Budget	7.3%	6.0%	6.0%	9.1%

The District will likely realize an operating surplus for the 2016-17 fiscal year because appropriations that were overestimated in prior fiscal years were not reduced in the 2016-17 budget. The District budgeted \$3.5 million for health insurance and \$509,000 for utility costs in 2016-17. However, during 2015-16, actual health insurance expenditures totaled \$3.1 million and utility costs totaled \$352,000. District officials also budgeted \$100,000 for unemployment expenditures in 2016-17. However, average expenditures for unemployment over the last four years were \$23,000.

The District's practice of annually appropriating fund balance that is not needed to finance operations is, in effect, a reservation of fund balance that is not provided for by statute. While the District has realized operating surpluses and retained fund balance over the legal limit, it also levied real property taxes averaging \$11 million over the four-year period.

Financial Accounting

General fund financial statements should be presented using the current financial resources measurement focus and the modified accrual basis of accounting. Accordingly, general fund liabilities should be recognized to the extent that they come due for payment and are expected to be liquidated with expendable available financial resources. Also, the reserve for encumbrances account should be used to restrict a portion of fund balance to account for goods and services that were ordered but not received by the close of the fiscal year.

The District overstated certain liabilities and the reserve for encumbrances, which effectively reduced the amount of unrestricted fund balance.

Liabilities – The District reported current liabilities totaling approximately \$4.6 million in the general fund as of June 30, 2016. We reviewed the support for this amount and determined that approximately \$2 million should not have been accrued as a current liability in the general fund because it was not expected to be liquidated with expendable available financial resources.

District officials reported approximately \$1.5 million of the accrued liability as due to other governments. This amount represented a penalty imposed by SED because the District did not file five final cost reports for capital projects in a timely manner.¹ SED intends to reduce the State's general aid payments to the District by approximately \$290,000 annually from 2016-17 through 2020-21. However, the District improperly reduced State aid in the 2014-15 fiscal year by the entire amount and recorded the entire liability for the penalty

¹ District officials indicated these reports were due in 2003 and filed in 2012.

in the general fund as of June 30, 2015. This improper accounting treatment resulted in a \$383,597 operating deficit in 2014-15 and reduced unrestricted fund balance. Because the penalty was not a claim against current financial resources, it should not have been recorded in this manner.

Further, the District incorrectly accrued a liability of approximately \$539,000 as of June 30, 2016 for contributions made to health reimbursement accounts (HRAs). Employees, former employees and retirees can use their HRA balances to pay for their unreimbursed medical expenses (e.g., deductibles). A significant portion of the accrued liability represented accumulated contributions that will not be paid by the District with current resources.

The District should report an estimate of these future year payments as a noncurrent governmental liability,² not as a current liability in the general fund. Had District officials properly reported this financial information, the District's recalculated unrestricted fund balance would have been 15 percent of the subsequent year's appropriations as of June 30, 2016,³ exceeding the statutory limit by 11 percentage points.

Reserve for Encumbrances – The District reported a reserve for encumbrances in the general fund of approximately \$820,000 as of June 30, 2015. We reviewed the supporting documentation for all 11 encumbrances and determined that approximately \$710,000 was not liquidated. The two largest encumbrances were for teachers' retirement contributions (\$300,000) and BOCES information technology services (\$285,000).

District officials indicated they encumbered teachers' retirement costs to reduce unrestricted fund balance below the statutory threshold and provide additional appropriations in the subsequent years' budgets. As of June 30, 2016, the two largest previously mentioned encumbrances were written off and the reserve for encumbrances balance of approximately \$441,000 was reasonable. Overstating accrued liabilities and the reserve for encumbrances effectively reduces the amount of unrestricted fund balance available to help reduce the real property tax levy.

Recommendations

The Board and District officials should:

1. Adopt budgets that realistically reflect the District's operating needs based on historical trends or other identified analyses.

² A separate fund distinct from the general fund

³ Includes \$1 million of fund balance appropriated in the 2016-17 budget

2. Use surplus funds as a financing source for:
 - Funding one-time expenditures;
 - Funding needed reserves; and
 - Reducing District property taxes.
3. Ensure that unrestricted fund balance at fiscal year-end does not exceed the statutory limit.

The Director of Business and Finance should:

4. Properly account for and report accrued liabilities and ensure that the reserve for encumbrances is accurate.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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

The District's response refers to a page number in the draft audit report that changed during the final report process.

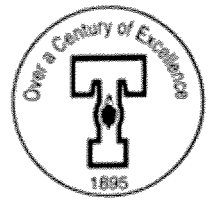
TONAWANDA CITY SCHOOL DISTRICT

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January 3, 2017

NYS Office of the State Comptroller
Buffalo Regional Office
Attn: Jeffrey D. Mazula
295 Main St. Suite 1032
Buffalo, NY 14203-2510

Dear Mr. Mazula:

Re: Tonawanda City School District Response to Preliminary Draft Findings

The Tonawanda City School District is in receipt of the draft *Financial Management-Report of Examination* (Audit Report) issued by your office for the period of July 1, 2012 - July 22, 2016. The District would like to thank the Comptroller staff for their professionalism and courtesy in conducting their duties associated with this audit.

The Tonawanda City School District Board of Education and Administration take their fiduciary responsibilities very seriously and are committed to ensuring that its financials are administered responsibly and in the best interest of the students and the community. This Audit Report will not only assist the District with our fiduciary responsibilities, but the findings and recommendations presented will guide the preparation of the corrective action plan.

The response of the District to aspects of the Audit Report is as follows:

1. Budget Estimates:

- a. Three areas with significantly overestimated appropriations over the four-year period included: teachers' retirement contributions, which was overestimated by 2.1 million (24.2 percent), health insurance by \$1.8 million (13.4 percent) and student transportation by \$760,000 (16 percent).*

The overestimated appropriations are due to the carryover of encumbrances referenced on page nine. As also stated on page nine of this Audit Report, the District had reserve for encumbrances balance of approximately \$441,000 as of June 30, 2016, which was found to be reasonable by the Office of the State Comptroller. In the future, the District will continue to take the corrective actions to make certain encumbrances are handled properly to minimize the overestimation of appropriations

2. Fund Balance:

- a. *In 2014-15, the District reported an operating loss, but it would have reported an operating surplus had District officials properly accounted for an approximately \$1.5 million penalty imposed by the New York State Education Department (NYSED).*

See
Note 1
Page 14

On January 14, 2015, the District received notice from the New York State Education Department (NYSED) that five final cost reports were filed late. The deadline for filing the final cost reports was June 30, 2003, and they weren't received until December 31, 2012. The final cost report was considered nine years delinquent and due to the late filing the total estimated loss in aid for the projects was \$1.5 million. Though these final cost reports came under the amnesty provisions of Chapter 57 of the Laws of 2012, the provision did not provide forgiveness of all penalties associated with the late filing. The District reached out to the local legislators and received language in the Assembly one-house budget bill which allowed for the payment to be spread out over five years. Through much discussion, the District decided with the counsel of the external auditors, to account for the \$1.5 million penalty as a liability because it is the intent of the District to make an initial payment in the amount of the penalty. Such payment is required to be received at SED by May 1, 2017. If the District is in good financial standing this payment will be sent to SED by the required deadline. If the District is unable to make the payment, the District will remove the liability and account for the General Aid reduction accordingly.

- b. *The District will likely realize an operating surplus for the 2016-17 fiscal year because appropriations that were overestimated in prior fiscal years were not reduced in the 2016-17 budget.*

As stated in the response above, encumbrances are being accounted for properly as of June 2016. The District will continue to monitor and analyze budgeted appropriations to more accurately estimate for the upcoming school year. The District is self-funded (health insurance) and this is an area that is difficult to accurately estimate each year. Our health insurance consulting firm provides us with estimates, but with the discussion of high cost claimants, the District anticipates higher cost to cover those possible expenditures. The District is not anticipating an operating surplus for the 2016-17 school year due to the transportation cost increases that have occurred.

3. Financial Accounting:

- a. *Liabilities: The District reported current liabilities totaling approximately \$4.6 million in the general fund as of June 30, 2016. We determined that approximately \$2 million should not have been accrued liability in the general fund because they were not expected to be liquidated with expendable available financial resources.*

The \$2 million accrued liability is composed of the \$1.5 million late filing penalty imposed by the New York State Education Department and \$539,000 for contributions made to employee health reimbursement accounts (HRAs). As expressed above, the District received assistance from our external auditors in

accounting for the late filing penalty. In reference to the HRA accounts, these funds are provided to the employee annually and have the possibility of carryover if the employee does not use the allotted funds. Roughly \$385,000 is provided annually to the HRA accounts, so \$154,000 is carryover from the prior year. The employee has the right to use all of his/her available funds whenever he/she sees fit on allowable medical expenses. These funds can be expensed at any time and for this reason, the District recognized this as a current liability.

See
Note 2
Page 14

- b. Encumbrances: The District reported a reserve for encumbrances in the general fund of approximately \$820,000 as of June 30, 2015. We reviewed the supporting documentation for the 11 encumbrances and determined that approximately \$710,000 was not liquidated. As of June 30, 2016, the reserve for encumbrance's balance of approximately \$441,000 was reasonable.

As stated in response 1.a, the reserve for encumbrances assisted with appropriations for the following school year. The District does understand that reserve for encumbrances should be for outstanding purchase orders as of June 30th in that fiscal year. In the future, the District will account for these funds according to the proper guidelines and suggested practices of the Office of the State Comptroller. Therefore, these additional funds will be accounted for correctly in the District's unrestricted fund balance. As stated above, the District had reserve for encumbrance's balance of approximately \$441,000 as of June 30, 2016, which was found to be reasonable by the Office of the State Comptroller.

Conclusion

The District will apply the guidance provided through the Audit Report to strengthen the management of the District's finances and ensure fiscal stability. Many of the suggested recommendations will be utilized to strengthen our financial management and reserve fund procedures. This will be shown more thoroughly in the District's corrective action plan. We again express our gratitude and appreciation of your professional audit opinion.

Sincerely,

Danielle Opalinski
President, Board of Education

James P. Newton
Superintendent of Schools

APPENDIX B

OSC COMMENTS ON THE DISTRICT'S RESPONSE

Note 1

As indicated in our report, the District improperly reduced State aid revenue in 2014-15 and recorded the entire liability for the penalty in the general fund as of June 30, 2015. General fund financial statements should be presented using the current financial resources measurement focus and the modified accrual basis of accounting. Accordingly, general fund liabilities should be recognized to the extent that they come due for payment and are expected to be liquidated with expendable available financial resources. District officials should consult our publication entitled the *Accounting and Reporting Manual for School Districts* for additional guidance, available at https://www.osc.state.ny.us/localgov/pubs/arm_schools.pdf

Note 2

As indicated in our report, a significant portion of the accrued liability for contributions made to HRAs represented accumulated contributions that will not be paid by the District with current resources. The District should report an estimate of these future year payments as a noncurrent governmental liability, not as a current liability in the general fund. District officials should consult our publication entitled the *Accounting and Reporting Manual for School Districts* for additional guidance, available at https://www.osc.state.ny.us/localgov/pubs/arm_schools.pdf

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

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

- We interviewed District officials to obtain an understanding of the District's financial condition and budgeting practices.
- We compared budgets with actual operating results for the 2012-13 through 2015-16 fiscal years and analyzed items with significant variances.
- We analyzed unrestricted fund balance levels from 2012-13 through 2015-16.
- We recalculated unrestricted fund balance after considering the unused appropriated fund balance.
- We determined whether accrued liabilities and the reserve for encumbrances were properly presented in the District's financial statements.
- We compared appropriations in the 2016-17 adopted budget with prior years' reported results of operations.

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 D

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