



# Brighton Central School District

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Procurement

2022M-205 | June 2023

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# Report Highlights

## Brighton Central School District

### Audit Objective

Determine whether Brighton Central School District (District) officials made procurements related to the 2021-22 capital improvement project (CIP) in accordance with District policies, statutory requirements and good business practices.

### Key Finding

District officials did not demonstrate that certain goods and services related to the 2021-22 CIP were procured in accordance with District policies, statutory requirements and good business practices.

- Of the nine CIP contracts totaling \$4.4 million awarded to vendors, officials could not support they competitively awarded two contracts, totaling \$2.8 million. Instead of competitively bidding these contracts, officials used vendors that were granted awards from group purchasing organization contracts. However, officials could not demonstrate that they performed cost-benefit analyses to determine that using these vendors was in the District's best interest.

### Key Recommendation

- Document the analysis when using exceptions to competitive bidding to help ensure the District awards the contract in a manner consistent with District policies, statutory requirements and good business practices.

District officials disagreed with certain findings in our report but indicated they would take corrective action. Appendix B includes our comments on issues raised in their response.

### Background

The District serves the Towns of Brighton and Pittsford in Monroe County.

The District is governed by a seven-member Board of Education (Board) responsible for the general management and control of education and financial affairs. The Superintendent of Schools (Superintendent) is the chief executive officer and is responsible, along with other administrative staff, for day-to-day management under the Board's direction.

The Assistant Superintendent for Administration (Assistant Superintendent) oversees the District's business operations and acts as the purchasing agent responsible for ensuring all goods and services are procured in the most prudent and economical manner possible and in compliance with the law and established policies and procedures.

#### Quick Facts

##### 2021-22 Capital Improvement Project

Budget Amount	\$5,100,000
All CIP Payments Reviewed	\$2,160,223

### Audit Period

July 1, 2021 – December 5, 2022

# Procurements for Capital Projects

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## How Should School District Officials Procure Goods and Services?

Officials must comply with New York State General Municipal Law (GML) Section 103 that generally requires school districts to competitively bid purchase contracts above \$20,000 and public work contracts above \$35,000. However, GML sets forth certain exceptions to the competitive bidding requirements. One exception, often referred to as piggybacking, allows school districts to procure certain goods and services through the use of other governmental contracts. For the exception to apply, certain prerequisites must be met, including the contract must have been:

- Let by the United States or any agency thereof, any state, or any other political subdivision or district therein;
- Made available for use by the other governmental entity; and
- Let to the lowest responsible bidder or on the basis of best value as defined in Section 163 of the New York State Finance Law.

In some cases, group purchasing organizations (GPOs) may advertise the use of such governmental contracts to other local governments. This piggybacking exception allows school districts to benefit from the competitive process already undertaken by other local governments. However, when procuring goods and services in this manner, officials must review the contract to ensure it was awarded in a manner consistent with the exception set forth in GML Section 103(16). In addition, school district officials should maintain appropriate documentation to demonstrate that they reviewed each of the prerequisites prior to procuring the good or service. As noted above, documentation may include such items as copies of the contract, as well as an analysis of the contract to help ensure it has met each of the prerequisites set forth in the piggybacking exception.

School district officials should also perform a cost-benefit analysis before using the piggybacking exception. This will help ensure that the school district is furthering the underlying purposes of the exception, and that the procurement is consistent with the purposes of competitive bidding. The analysis should be used to demonstrate whether piggybacking is cost-effective and should consider all pertinent cost factors, including any potential savings on the administrative expense that would be incurred if the school district initiated its own competitive bidding process.

In addition to the requirements set forth in GML Section 103(16), GML Section 104-b requires a school district board to adopt written policies and procedures governing the procurement of goods and services, such as professional services, that are not subject to GML's competitive bidding requirements. Such policies and procedures help ensure the prudent and economical use of public money, as well as help guard against favoritism, improvidence, extravagance, fraud and

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abuse. Written procurement policies and procedures also provide guidance to employees involved in the procurement process and help ensure that competition is sought in a reasonable and cost-effective manner. For example, the District's procurement policy permits the use of contracts let by other governmental agencies to purchase goods and services, provided such contracts are awarded in accordance with GML Section 103.

A school district's procurement policies and guidelines establish the level of documentation needed to ensure the prudent and economical use of public money based on the dollar amount of the item or service to be purchased. For example, the District's procurement policies outline that professional services must be procured through formal requests for proposals on an as needed basis, based on the service's total cost. Furthermore, the District's procurement policies state that construction contracts, except in an emergency, must be bid in accordance with GML Section 103 and awarded by the Board's public vote.

### **Officials Could Not Demonstrate Compliance with Competitive Bidding Requirements and the District's Procurement Policies**

The District has two comprehensive procurement policies detailing competitive bidding and documentation requirements. We reviewed nine CIP contracts, totaling approximately \$4.4 million, that were subject to competitive bidding. We found officials could not demonstrate that they complied with competitive bidding requirements for two contracts related to the 2021-22 CIP, totaling \$2.8 million, using the piggybacking exception. Officials properly bid the other seven contracts totaling \$1.6 million.

District officials, in conjunction with their construction management and architect team, shared plans and specifications for the 2021-22 CIP with two vendors prior to receiving final approval from the New York State Education Department (SED) on March 29, 2022. District officials worked with one vendor on quotes since January 2021, and the District's construction management and architect team shared plans with the second vendor on October 25, 2021, well before receiving final approval on the plans from SED. Once the District received final approval from SED, it was able to award contracts to the vendors by using direct award GPO contracts. Figure 1 details the timeline of events.

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Written procurement policies and procedures also provide guidance to employees involved in the procurement process. ...

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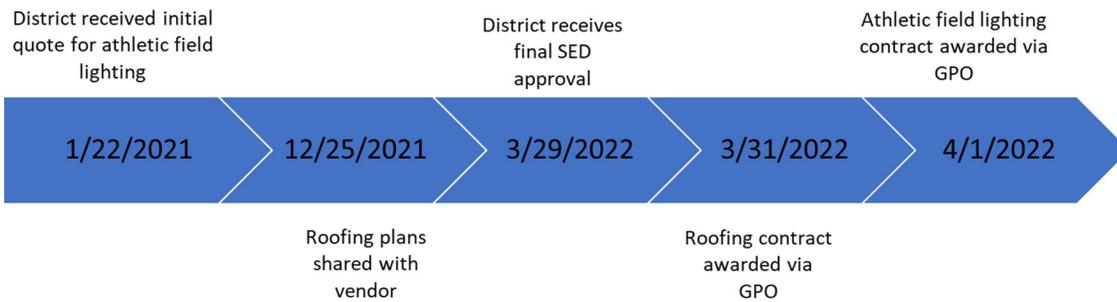
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...[O]fficials could not demonstrate that they complied with competitive bidding requirements for two contracts related to the 2021-22 CIP, totaling \$2.8 million, using the piggybacking exception.

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**FIGURE 1**

**2021-22 CIP Timeline**



District officials stated the decision to use GPO contracts stemmed from uncertainties with material availability. Although the use of a GPO may be an acceptable method of procurement, in our view the District’s procurement process lacked transparency. It also had the appearance of favoritism by providing project specifications to particular vendors far in advance of using the GPOs to award the two contracts.

In addition, District officials did not verify that each of the piggybacking exemption prerequisites were met prior to awarding the two contracts or provide a cost-benefit analysis that documented their rationale for selecting these vendors through the GPOs. Upon our request for documentation to support an analysis by District officials, the Assistant Superintendent provided two letters from the District’s construction manager, dated September 3, 2022 and September 9, 2022, expressing their opinion that the two contracts provided competitive market pricing, “complied with NYS public bid law,” and that the quotes from the vendors came in under the budgeted amount for the project. The construction manager did not provide any additional documentation, such as a cost-benefit analysis, to support their opinion. In addition, we found no indication that District officials independently reviewed or documented the bid processes used by the GPO vendors when awarding the two contracts.

For example, during our review of the GPO documents for the roofing contract, we found that the contract generally met the first two prerequisites. However, we question whether the third prerequisite, that the GPO contract was let to the lowest responsible bidder or on the basis of best value, was satisfied by the GPO contract. We found that the GPO roofing contract was neither awarded to the lowest responsible bidder, nor awarded on the basis of best value. Instead, the GPO awarded roofing contracts to 132 of the 152 bid respondents (87 percent), of which the vendor awarded the roofing contract by the District was one of the 132 contractors. Furthermore, the Assistant Superintendent was unable to immediately provide us with documentation we requested for the GPO athletic

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field lighting contract because District officials did not have an account with the GPO to access the bidding documents. Therefore, District officials did not have access to such documentation when they decided to use the GPO. Under such circumstances, District officials did not conduct their own due diligence and ensure all three prerequisites were met prior to awarding the contract for athletic field lighting.

Additionally, consistent with the District's procurement policies, District officials requested proposals for certain professional services related to the CIP that required a fee schedule of the services to be provided. However, District officials awarded professional service contracts totaling \$554,300 for architectural and construction management services to two providers without the required fee schedule attached to their proposals. Without these rate schedules, District officials were unable to verify that the rates charged by the professional service providers were consistent with the agreed upon contract terms.

When District officials do not seek or properly document competition, taxpayers have less assurance that purchases are made in the most prudent and economical manner, without favoritism and in compliance with statute.

## **What Do We Recommend?**

The Board should:

1. Ensure a competitive process, when required, is used to procure goods and services.
2. Require the purchasing agent to enforce compliance with the Board-adopted procurement policies and GML bidding requirements.
3. Revise the procurement policies to require that officials perform and document a cost-benefit analysis prior to piggybacking or using GPO contracts, and review each contract to help ensure the contract was properly bid and awarded in a manner consistent with GML.

District officials should:

4. Document the analysis used to help ensure the contract is awarded in compliance with GML when piggybacking off other government contracts.
5. Obtain detailed fee schedules when obtaining quotes for professional services as required by the District's procurement policies.

# Appendix A: Response From District Officials

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**Kevin C. McGowan, Ed.D.**  
*Superintendent of Schools*

March 3, 2023

Edward V. Grant Jr., Chief Examiner  
Division of Local Government and School Accountability  
110 State Street  
Albany, New York 12236

RE: Report of Examination – Procurement Related to 2021-22 CIP

Dear Mr. Grant,

The Brighton Central School District received and reviewed the Report of Examination entitled Procurement that focuses on the 2021-22 Capital Improvement Project. On behalf of the Board of Education and Administration, we appreciate the opportunity to respond to the findings and to provide our responses to the audit recommendations.

This letter includes both the District’s response as well as the outline for the corrective action plan that will be formally reviewed by the District’s Audit Committee with anticipated approval by the full Board of Education.

See Note 1 Page 11
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Response to the Key Finding:

The Report of Examination summarizes its Key Finding that “District officials did not demonstrate that certain goods and services related to the 2021-22 CIP were procured in accordance with District policies, statutory requirements and good business practices.” The District acknowledges that its business decisions had the opportunity to be documented in a more transparent manner that may have better satisfied the auditors. However, the District maintains that all contract awards were made with deference to the taxpayers and were thoughtfully vetted by the Owner, Architect, and Construction Management team (OACM). The Board President is a standing representative of the District as an “Owner.” The District and the Board of Education fully supports and reaffirms the good business decision made related to the 2021-22 CIP.

Within the Key Findings it is noted that the District “used vendors that were granted awards from group purchasing contracts.” These awards were made by the District with the understanding that doing so complied with District policy and subdivision 16 from General Municipal Law (GML) § 103 which provides an exception from competitive bidding requirements by way of “piggybacking” off the bid pricing from allowable governmental contracts. While there was no ill-intent to circumvent Board policy or General Municipal Law, the District acknowledges the Comptroller’s finding that the basis of award for a particular contract did not satisfy all of the requisites for eligibility as outlined in the law. By way of explanation, the District relied on the expertise of its construction manager to vet the pricing provided by the contractor to ensure it was consistent with unit pricing submitted to the Group Purchasing Organization (GPO).

Section 3.2.6 of the AIA Contract between the District and the Construction Manager requires the Construction Manager to prepare, for the Architect’s review and Owner’s approval, preliminary estimates of the Cost of Work or the cost of program requirements using area, volume or similar conceptual estimating techniques. In this instance, the Construction Manager reviewed the costs proposed by the GPO contractor and compared to costs that have been bid and approved in other local school districts. The Construction Manager’s expertise allowed for proper analysis of the cost proposals and, as such, a recommendation to Brighton Central School District to proceed with the GPO contract.

The documentation available to the Comptroller’s Office to audit the decision to award contracts via a GPO are valid and the District will adopt a procedure for doing so. However, the Comptroller’s Office was unable to provide an exemplar of a municipality that has effectively “performed a cost-benefit analysis to determine that using these vendors was in the District’s best interest.” Absent a generally acceptable format for what would satisfy the Comptroller’s documentation requirement, the District’s analysis and decision to use the “piggybacking” contract for roofing work was made by the OACM team after thorough price vetting by the District’s construction manager.

See  
Note 2  
Page 11

Response to Observations Noted in the Report of Examination

*Officials Could Not Demonstrate Compliance with Competitive Bidding Requirements and the District Procurement Policies*

See  
Note 3  
Page 11

The District will adopt the recommendations offered in this section. It is important the Comptroller and other readers of this report understand the rationale for awarding the contracts using a GPO. This was done in the best interest of the District and its taxpayers.

The first contract award in question related to replacement of stadium lights and conversion to LED lamps. The current District equipment was [REDACTED] lighting. Maintaining consistency with [REDACTED] product simplified the project, avoided additional equipment and labor and ensured long term efficiencies in terms of service and repair. All of this was cost beneficial to the District and taxpayers.

Additionally, using [REDACTED] lights allowed for the re-use of the existing light poles and bases. [REDACTED]'s proposal provided a warranty for the new lights without question and allowed for the poles to be re-used as the systems were compatible. If the District went to a different lighting product, then the new vendor would have required the installation of new pole bases and poles. This is due to the fact that the new vendor did not originally install the existing light poles and bases and, as such, had no way to warranty the workmanship or quality of the existing poles and bases. The cost for such an alternative would have been exorbitant, at taxpayer expense.

The District's construction manager did a cost-benefit analysis of this scenario and recommended to the District that it was not fiscally responsible to replace the light poles and bases simply because the new vendor was requiring the work to install with their new lights. With [REDACTED] agreeing to re-use the pole bases and light poles with a warranty, the recommendation from the architects and construction manager concluded that the cost for the lighting replacement would be significantly less to stay with a [REDACTED] system. The District felt that this decision was the best option. Furthermore, with all pricing referencing [REDACTED] (contract number [REDACTED]), the District acted in good faith with the understanding it was doing so in compliance with policy and General Municipal Law. The Comptroller's recommendation about documenting due diligence into the requisites of using a "piggybacking" contract are valid and acknowledged by the District.

The second contract award in question was for roof replacement and repair at Twelve Corners Middle School. This contract for \$2,474,000 was awarded to replace 53,155 sq ft of insulation and EPDM roof replacement, as well as 27,950 sq ft of roof coating at the Twelve Corners Middle School. This scope of work was prioritized by the District as highest to complete in the summer of 2022 due to the deteriorating condition of the roof. Giving that roof work of this magnitude should only be done when school is not in session for safety reasons, missing the Summer 2022 window would have caused a one-year deferral.

The project was submitted to NYSED as the permitting agency on September 6, 2021. The District planned for a three-month period for NYSED to review and approve the plans and specifications. NYSED construction permit was not secured until March 30, 2022. If the District waited for NYSED approval, the full bid process from advertising to bid opening, bid descope, and contract award would not have been completed until late April. The risk of securing a responsible contractor and having all materials ready for summer work was deemed improbable by the Construction Manager.

Section 3.2.7 of the AIA Contract between the District and the Construction Manager requires the Construction Manager to provide recommendations to the Owner and Architect on constructability; availability of materials and labor; sequencing of phased construction; time requirements for procurement; installation and construction. Within this scope of services, the construction manager developed a contingency plan to utilize a GPO contract to ensure labor and material availability for the Summer 2022.

During the time period of NYSED review, the availability of roofing materials throughout the region were scarce. Material lead times and supply chain issues were pushing the delivery of roof insulation and EPDM materials out approximately 40 weeks. The Construction Manager inquired of a local contractor on the GPO contract as to the company's interest in securing the needed materials for this project prior to SED approval to ensure completion of the work in the Summer 2022. It was understood and agreed to that a future contract with the District was contingent on NYSED approval. The contractor understood that they would secure the required materials without any obligation from the District. If for some reason the project was not approved by NYSED, the contractor stated the company would use the materials on another project thereby relieving the District of any potential claim by the contractor. The fact that the contractor was willing to take this risk was the only way that this scope of work was able to be completed in Summer 2022. For the benefit of our school community, the District made a decision to move ahead as soon as possible so that the roof could be replaced as scheduled.

Again, the District agrees that the technical vetting of the GPO pricing needs to be improved. However, the District rejects any suggestion by the Comptroller's Office that either contract was awarded because of favoritism or in any manner that did not consider the best interest of the District.

The Comptroller was also critical of the District's award of professional service contracts to the District's architect and construction management firm. Both companies were approved by the Board of Education at the District's reorganizational meeting and the District negotiated fees for the 2021-22 CIP based on percentage of estimated construction costs and the staffing model presented by each firm. Both contracts were subsequently approved by the Board of Education and the percentage of fee to construction costs were presented comparatively to the previous capital project. With the established relationship of the firms with the District and competitive pricing consistent with industry averages for school construction projects, the District awarded the professional service contracts without reservation.

See Note 4 Page 11
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Response to Recommendations:

The District agrees that thorough analysis and a comprehensive cost benefit analysis are vital aspects of all decision making, particularly within the public realm. The Board of Education and District Administration will commit to implementing the recommendations outlined in the Report of Examination to ensure compliance and transparency in our business decisions.

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District Response to Report of Examination  
Page 5 of 5

The Brighton Central School District appreciates the hard work, thorough effort and communication with the auditors throughout the process. We have great respect for our fiduciary responsibility to safeguard taxpayer resources and will act swiftly on your recommendations to continuously improve our financial practices.

Sincerely,



Larry Davis III  
President, Board of Education

  
Kevin McGowan, Ed.D.  
Superintendent of Schools

# Appendix B: OSC Comments on the District's Response

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## Note 1

This note applies to the District's entire response. District officials are responsible for complying with the competitive bidding laws set forth in GML. This includes maintaining appropriate documentation to support compliance with GML or when an exception to the bidding process applies. Use of a construction manager to perform various tasks related to the CIP does not absolve District officials and the Board of their fiscal responsibilities. While the District may use a consultant's expertise to help with the bidding process, District officials should perform their own due diligence of reviewing the GPO contracts, in consultation with the District's attorney, to ensure that contracts utilized by way of piggybacking comply with GML prior to Board approval of the contract.

Although District officials stated that the construction manager prepared preliminary cost estimates for the CIP, reviewed the costs proposed by the GPO contractor and compared them to costs that were bid and approved in other local school districts, officials were unable to provide their cost-benefit analysis. In addition, since District officials did not have access to the GPO documentation supporting the award of the contract to the vendor, no evidence was provided demonstrating that District officials conducted their own due diligence to ensure the piggybacking exception applied to the award of the replacement of stadium lighting/conversion to LED lamps. Instead, District officials relied solely on the District's construction manager's recommendations. While the District may use an outside vendor's expertise to help with the bidding process, review and approval of the contract are ultimately the responsibility of District officials and the Board.

## Note 2

The Comptroller's Office does not prescribe a cost-benefit analysis template for use by District officials, as the framework of the analysis depends on the specific benefits required or desired by District officials and the Board.

## Note 3

Providing bid specifications to particular vendors in advance of SED approval and then using the GPOs to award the two contracts can give rise to an appearance of favoritism. Therefore, ensuring District officials maintain documentation to support their decision to use the GPO, as opposed to relying solely on its construction manager, is pivotal to ensuring the contract's award was in the District's best interest.

## Note 4

Although the District's request for proposals for these professional services required the respondent to submit a fee schedule or line-by-line itemized expense reports, the vendors awarded the professional service contracts for architectural

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and construction management services did not provide these schedules. Therefore, District officials did not ensure that these services were procured in the most economical way, in the best interests of taxpayers and without favoritism. Furthermore, without these rate schedules, District officials were unable to verify that the rates charged by the professional service providers were consistent with the agreed upon contract terms.

## Appendix C: Audit Methodology and Standards

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We conducted this audit 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. To achieve the audit objective and obtain valid audit evidence, our audit procedures included the following:

- We interviewed District officials and employees and reviewed policies, regulations and Board meeting minutes to gain an understanding of the procurement process.
- We reviewed nine CIP vendors' contract documentation to determine whether the District made purchases through competitive bidding in compliance with GML Section 103 or used exceptions to competitive procurement (e.g., State contract, group purchasing organizations, cooperative contracts, sole source vendors) and documented the purchase decisions as required by District policy and GML.
- We reviewed the request for proposal documentation for two professional services providers to determine whether professional services were procured in a manner that demonstrated the economical and practical use of public money and ensured fair competition.
- We reviewed all claims paid to four awarded CIP vendors totaling \$2.16 million from July 1, 2021 through August 31, 2022 to determine the total amount paid for the CIP.

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.

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

The Board has the responsibility to initiate corrective action. 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, 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. 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

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with the draft audit report. The CAP should be posted on the District's website for public review.

## Appendix D: Resources and Services

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### **Regional Office Directory**

[www.osc.state.ny.us/files/local-government/pdf/regional-directory.pdf](http://www.osc.state.ny.us/files/local-government/pdf/regional-directory.pdf)

**Cost-Saving Ideas** – Resources, advice and assistance on cost-saving ideas

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**Required Reporting** – Information and resources for reports and forms that are filed with the Office of the State Comptroller

[www.osc.state.ny.us/local-government/required-reporting](http://www.osc.state.ny.us/local-government/required-reporting)

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## Contact

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