



# Town of Western

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## Supervisor's Records and Reports

2022M-184 | February 2023

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# Report Highlights

## Town of Western

### Audit Objective

Determine whether the Town of Western (Town) Supervisor maintained complete, accurate and timely financial records and reports.

### Key Findings

The Supervisor did not maintain complete and accurate financial records of Town operations and did not file required annual financial reports. As a result, the Town Board's (Board's) ability to monitor the Town's financial operations and make sound financial decisions was compromised, and the transparency of Town financial operations is diminished.

The Supervisor did not:

- Provide adequate oversight of the accountant's work. As a result, the Town does not have accurate financial records and has been unable to obtain bonding for a capital project. In addition, the highway fund owes the general fund \$41,540, and bank reconciliation discrepancies totaling \$1,154 were not resolved.
- File the required annual update document (AUD) with New York State Office of the State Comptroller. As of August 11, 2022 the unfiled AUDs were between 163 and 893 days late.
- Ensure that monthly reports contained a detailed statement of cash receipts and budget status reports accurately reflected revenues and authorized budget transfers.

### Key Recommendations

- Maintain accurate and complete accounting records.
- Provide reliable monthly financial reports to the Board and file AUDs, as required.

Town officials agreed with our recommendations and indicated they plan to initiate corrective action.

### Background

The Town is located in Oneida County (County). The Town is governed by an elected five-member Board composed of four Board members and the Supervisor. The Board is responsible for overseeing the Town's operations and finances.

The Supervisor is the chief fiscal officer and is responsible for maintaining the Town's financial records and receiving and depositing Town funds and signing checks.

The Board contracts with an accountant who assists the Supervisor with maintaining the accounting records and generating financial reports for the Board.

The Town Clerk (Clerk) is responsible for maintaining custody of all Town records, books and reports, including recording and maintaining Board meeting minutes.

#### Quick Facts

<b>2022 Budgeted Appropriations</b>	\$1.9 million
<b>Population</b>	1,950
<b>Unfiled AUDs as of August 11, 2022</b>	
<b>Year</b>	<b>Days Late</b>
2019	893
2020	528
2021	163

### Audit Period

January 1, 2021 – August 11, 2022

# Supervisor's Records and Reports

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## How Should a Town Supervisor Maintain Records and Reports?

A town supervisor (supervisor) should use proper accounting procedures and is required to keep complete and accurate records for each town fund. Each fund is a fiscal accounting entity with a self-balancing set of accounts. The accounting records should document the assets, liabilities, fund balance and results of operations (revenues and expenditures) for each fund.

If the supervisor assigns these financial duties to an accountant, the supervisor still maintains responsibility for the accuracy and timeliness of the financial records and reports. As such, the supervisor should provide sufficient oversight to ensure the accountant maintains suitable records, documents financial information accurately and in a timely manner, and provides useful reports to the board.

The supervisor should also ensure all receipts and disbursements are properly recorded by reconciling bank account balances with the accounting records or reviewing reconciliations prepared by the accountant. Monthly bank account reconciliations provide a way to identify, correct and document differences between the town's records and bank transactions. Any differences must be identified promptly, and records should be adjusted to help ensure that all financial activities are properly accounted for in a timely manner and cash is safeguarded.

Complete and accurate records allow the supervisor to provide monthly reports to the board to monitor financial activity and facilitate timely and prudent financial decisions. These reports should include a detailed accounting of all money received and disbursed, reconciled cash balances for each fund, and detailed year-to-date, budget-to-actual comparisons of revenue and expenditure accounts for each fund (budget status report). A monthly budget status report should include the original budget, any authorized amendments or approved transfers, actual transactions to date (i.e., revenues and expenditures) and the differences between the amended budget and actual transactions (variances). These reports should be prepared and current as of the end of each month and reviewed by the board.

A supervisor should comply with New York State General Municipal Law (GML) Section 30 that requires an annual financial report, also known as the Annual Update Document (AUD) to be filed with the New York State Office of the State Comptroller (OSC) within 60 days after the close of the fiscal year.<sup>1</sup> The AUD is a report of a town's financial position and results of operations. It is an important fiscal tool that can provide the board with necessary information to monitor town

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Complete and accurate records allow the supervisor to provide monthly reports to the board to monitor financial activity and facilitate timely and prudent financial decisions.

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<sup>1</sup> The 60-day filing requirement applies to towns with a population of less than 5,000 residents.

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operations and provide taxpayers and other interested parties (e.g., investors and lenders) with a summary of the town's financial activities.

## The Supervisor's Records and Reports Need Significant Improvement

The Supervisor did not ensure that the Town's accounting records and reports were accurate and up to date and did not provide sufficient oversight of the accountant's duties. As a result, there were errors and inaccuracies in the accounting records and monthly reports, and AUDs were not filed for the last three completed fiscal years.

Accounting Records – The Town's operating funds include general, highway, street lighting district and fire protection district funds. The accountant maintained accounting records in a computerized accounting system, which was used to record receipts and disbursements, along with the associated revenues and expenditures, assets (cash), liabilities and fund balance for all funds. The accountant also used spreadsheets to show monthly cash balance totals for each fund and budget-to-actual results for revenues and expenditures (see the section titled *Monthly Reports to the Board*).

The records maintained in the accounting system were not self-balancing by fund. Rather, the balance sheet commingled all the funds' assets, liabilities and fund balance totals. This made it difficult for officials to monitor the financial position of each fund. While revenue and expenditure subsidiary accounts and associated balances were separated by fund, the accounting records included combined totals of all funds' revenues and expenditures and did not show each individual fund's operating results.

Because certain accounts were combined in the accounting system and cash from different funds was commingled in four bank accounts, the accountant maintained the separate spreadsheets to record total cash activity by fund for monthly reporting to the Board. The monthly cash reports showed the beginning cash balance, total receipts, total disbursements and the ending cash balance for each fund, with capital reserve balances reflected separately.

We compared the cash balances recorded in the accounting records to the monthly cash reports and found they did not agree (Figure 1).

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The records maintained in the accounting system were not self-balancing by fund. ... [T]he balance sheet commingled all the funds' assets, liabilities and fund balance totals.

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**Figure 1: Cash Balances as of December 31, 2021**

	Accounting Records	Monthly Cash Report	Difference
<b>General Fund</b>	\$936,238	\$929,678	\$6,560
<b>Special Lighting District Fund</b>	0	6,560	(6,560)
<b>Highway Fund</b>	826,948	550,861	276,087
<b>Capital Reserve - Facilities</b>	0	142,243	(142,243)
<b>Capital Reserve - Bridges</b>	0	61,211	(61,211)
<b>Capital Reserve - Machinery</b>	0	72,633	(72,633)
<b>Trust and Agency<sup>a</sup></b>	13,113	13,015	98
<b>Fire Protection District Fund</b>	714	714	0
<b>Total</b>	<b>\$1,777,013</b>	<b>\$1,776,915</b>	<b>\$98</b>

<sup>a</sup> Town's shared checking account used to pay disbursements for all funds

The accountant included cash for the street lighting fund within the general fund and did not separate the cash and fund balance restricted for three capital reserve funds (facilities, bridges, and machinery) within the accounting system records. Although the accountant's monthly cash reports included the capital reserve balances, they were commingled in the highway savings account cash balance in the accounting records. Because the capital reserve for facilities is a general fund reserve, the associated cash balance should not have been included in the highway fund cash in the accounting records.

Also, the street lighting district has a different tax base than the general fund and a separate fund is required to account for highway transactions. Therefore, it is important that the Town's financial activity be recorded in the proper funds so that the identity of each fund's resources, obligations, revenues, expenditures and fund equities is continually maintained.

Monthly cash reports to the Board should agree with and be supported by the accounting system records. Accounting system records should accurately track the individual cash balances for each reserve account and fund to reduce the risk of errors and irregularities.

The accountant told us that she maintains a more detailed monthly cash report than the accounting system's cash balance because of the accounting system's inability to record each fund's cash activity. However, we determined that the accounting system is capable of maintaining separate accounting records, including accounting for individual cash balances.

Because the funds were combined in the accounting system, the accountant could reduce cash in one fund while recording the expenditure in another fund. The Town shares a disbursing checking account and, although most transactions

Monthly cash reports to the Board should agree with and be supported by the accounting system records.

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were accounted for in the proper fund, the cash transfers did not always occur in the associated fund. For example, the Town made its annual retirement payment to the New York State and Local Retirement System in December 2021 totaling \$47,080. The general (\$5,540) and highway (\$41,540) fund allocations were properly recorded as expenditures in the accounting records. However, the Supervisor transferred funds from the general fund savings account to the checking account to pay the bill. The Supervisor did not make an associated cash transfer from the highway fund to the general fund for the highway fund's portion of the bill, which remained unresolved as of the end of fieldwork on August 11, 2022. As a result, cash in the general fund was understated by \$41,540 and cash in the highway fund was overstated by the same amount in both the accounting records and the monthly cash reports provided to the Board.

Furthermore, we reviewed bank reconciliations prepared by the accountant as of April 30, 2022 and found the cash balance in the records for the highway savings account was \$1,154 greater than the adjusted bank balance. In addition, the cash balance in the records for the checking account was \$1,154 less than the adjusted bank balance. This occurred because the Supervisor transferred a different amount from the highway savings account to the checking account than what the accountant recorded in the records. Although we discussed the reconciliation discrepancy with the Supervisor and accountant during the audit, the differences remained unresolved as of the end of fieldwork on August 11, 2022. The Supervisor did not oversee the accountant's work by reviewing the monthly bank reconciliations and did not ensure differences were promptly identified and resolved.

Monthly Reports to the Board – The Supervisor did not ensure the Board received sufficient and accurate monthly reports. While the Board received monthly cash balance reports, payroll reports and abstracts (listing of audited claims) showing disbursements during the month, a detailed listing of receipts for the month were not provided. In addition, the monthly budget status reports that compared year-to-date revenue and expenditure activity to the budget were not always accurate.

The accountant used spreadsheets to prepare the budget status reports because she did not record the adopted budget or the Board's budget transfers in the accounting system. The accountant updated the budgeted amounts in the budget status reports from month to month to reflect the changes made to the budget. However, this process was prone to errors and there was no clear record to show the budget transfers that were made in the reports. During audit fieldwork, the accountant changed the budget status report format to add an adjusted (amended) budget column, but the updated reports still did not provide a sufficient record of the individual budget transfers recorded in the accounts.

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The Supervisor did not ensure the Board received sufficient and accurate monthly reports.

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Based on our review of the monthly budget status reports and discussions with Board members and the Supervisor, the approved budget transfers were not always reflected in the budget status reports in a timely manner. This occurred because the Supervisor regularly provided the accountant with the prior month's Board meeting minutes showing approved budget transfers shortly before the next Board meeting. The accountant told us she did not have time to adjust the prior month-end budget status report to reflect the approved budget transfers in advance of the next meeting. This lag in making the budget transfers and the lack of records showing the individual changes made to the budgetary accounts made it difficult for the Board to effectively monitor and evaluate the budget versus actual results and to verify that approved budget transfers were properly recorded in the monthly reports.

Furthermore, the Board's approved budget transfers were not always clearly communicated and documented in the Board meeting minutes, which sometimes caused confusion for the accountant when updating the budget status reports.

We reviewed all 22 budget transfers totaling \$415,729 from January 11, 2021 through May 9, 2022 and found discrepancies with seven transfers (32 percent) totaling \$97,119. For example, one budget transfer totaling \$61,211 to appropriate funds from the highway bridges capital reserve to increase the bridges appropriation account was approved by the Board but not reflected in the budget status reports. Another budgetary transfer totaling \$6,000 was recorded in the budget status reports, but we found no evidence of Board approval. Although the Supervisor told us the Board approved this transfer, the Clerk did not maintain documentation in the Board meeting minutes or other records to support this.

We also reviewed cash receipts for revenues totaling \$2 million to determine whether they were properly recorded, deposited timely and properly reported on the Supervisor's monthly reports to the Board. We found cash receipts for revenues totaling \$323,474 (16 percent) were not properly recorded and reported in the budget status reports. For example,

- Sales tax revenues totaling \$152,916 were incorrectly recorded as unclassified revenues;
- American Rescue Plan Act (ARPA)<sup>2</sup> funding revenues totaling \$98,615 were recorded as revenues in the general fund when they should have been recorded as liabilities until the Town met all eligibility requirements to recognize the revenue (including incurring eligible expenditures), and;
- Mortgage tax revenues totaling \$54,577 were incorrectly recorded as sales tax revenues.

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We reviewed all 22 budget transfers totaling \$415,729 ... and found discrepancies with seven transfers (32 percent) totaling \$97,119.

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<sup>2</sup> <https://www.osc.state.ny.us/files/local-government/publications/pdf/american-rescue-plan-and-crrsa-guidance.pdf>

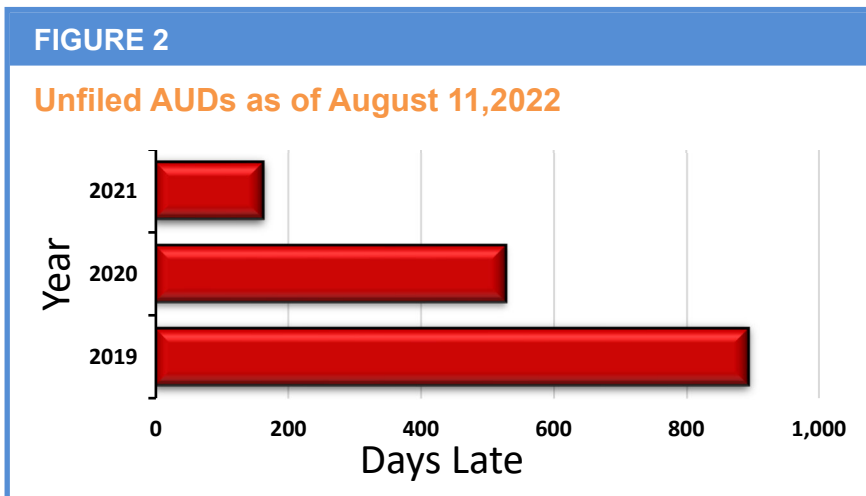


Because of the errors in recording and reporting both the amended budgets and the actual revenues, the Board did not have accurate information for monitoring financial activity and developing realistic budget estimates.

We also reviewed cash disbursements to determine whether they were paid as authorized, adequately supported, properly recorded and for proper purposes.<sup>3</sup> While our testing disclosed no significant exceptions or instances of fraud or abuse, it is important for the Board and Supervisor to provide additional oversight to ensure the Town’s recordkeeping practices are improved to help prevent and/or detect errors or irregularities that could occur.

Annual Financial Reports – The Supervisor did not file the Town’s AUDs with OSC for the last three completed fiscal years (Figure 2) or provide them to the Board. Although the Supervisor received delinquent notices, she told us she was not aware of the AUD filing requirement because she did not open the correspondence.

...[T]he Board did not have accurate information for monitoring financial activity and developing realistic budget estimates.



The Board and Supervisor did not develop written policies and procedures to help ensure that the Town’s accounting records and reports were accurate and up to date.

Because the Board did not have complete, accurate and timely financial information, its ability to monitor the Town’s financial operations and make sound financial decisions was compromised. Also, when AUDs are not filed in a timely manner, the transparency of Town financial operations is diminished, and it leaves the Town without a means to demonstrate its financial standing to the Board, taxpayers, OSC and other interested parties. In fact, the Supervisor told us the

<sup>3</sup> Refer to Appendix B for additional information on our audit testing.

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Town has been unable to obtain bonding for a capital project because it does not have up to date annual financial reports for the bank to review.

### **What Do We Recommend?**

The Supervisor and Board should:

1. Develop written policies and procedures to ensure the Town's accounting records and reports as maintained by the accountant on the Supervisor's behalf are accurate, up to date and timely.
2. Ensure Board-authorized transfers are clearly communicated to the accountant.

The Supervisor should:

3. Provide sufficient oversight of the accountant's duties related to maintaining the accounting records, bank reconciliations and financial reporting.
4. Ensure separate self-balancing accounting records are maintained that document the assets, liabilities, fund balance and results of operations (revenues and expenditures) for each Town fund.
5. Ensure the facilities capital reserve and the related cash balance is included in the general fund in the accounting records.
6. Review bank reconciliations and ensure any differences identified between adjusted bank balances and recorded cash balances are investigated and corrected in a timely manner.
7. Ensure the appropriate bank transfers are made and the accounting records are adjusted to reflect the correct account balances.
8. Provide accurate and complete monthly reports to the Board, including reports showing detailed cash receipts for each fund and reconciled cash balances. The monthly reports should be supported by the accounting records.
9. Ensure budgetary accounts are properly recorded in the accounting system to track the original budget and any budget transfers approved by the Board.
10. Provide the accountant with the Board's approved budget transfers in a timely manner and ensure the budget status reports are accurate.
11. File the delinquent AUDs with OSC and ensure future AUDs are filed within 60 days after the close of the fiscal year.

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The Clerk should:

12. Ensure Board-authorized transfers are properly reflected in Board meeting minutes.

# Appendix A: Response From Town Officials

Diane Butler, Supervisor  
Amanda McGovern, Supt of Highways  
Mary J. Centro, Town Clerk

**Town of Western**



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Westernville, NY 13486

Ryan Tebo, Councilman  
Lawrence Mierek, Councilman  
Len Charney, Councilman  
Peter Donahue, Councilman

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Albany, NY 12236

01/23/2023

Audit Report Title: Supervisor's Records and Reports  
Audit Report Number: 2022M-184

The Town of Western is in receipt of the draft report of the NYS Comptroller's Office for the audit period of January 1, 2021-August 11, 2022. It is a priority of the Town Supervisor and Town Board to provide transparency and accountability to its taxpayers and we appreciate the suggestions for improvement in attaining these goals. The Town accepts the findings and recommendations included in the report.

Corrections that have been or will be made during the audit period are highlighted below.

Details will follow in the Plan of Correction that the Town will submit at a later date.

1. The Town of Western has contracted a new Town Accountant with more than thirty (30) years of municipal accounting experience. As of February 1, 2023, [REDACTED] will take over as the Town's Accountant.
2. The 2019 AUD is currently being worked on and expects to be submitted by January 31, 2023 with subsequent years to follow.
3. As recommended by Accountant, [REDACTED] the Town Board has passed a motion to have a separate General Fund (A account) checking account and a Highway (DA account) checking account. The Town currently has a separate Fire Protection checking account. This will lessen errors with transferring funds between Town accounts and the Public checking account.
4. The Town is writing new policies to address proper fund accounting.
5. The Town Supervisor has committed to sharing monthly deposits with the Town Board so any errors may be identified and corrected timely.
6. The Town Supervisor has committed to sending an email within 72 hours of the Town Board meeting noting budget transfers voted on. The Town Board has committed to reviewing said transfers and responding within 72 hours with

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Diane Butler, Supervisor  
Amanda McGovern, Supt of Highways  
Mary J. Centro, Town Clerk

## Town of Western



Ryan Tebo, Councilman  
Lawrence Mierek, Councilman  
Len Charney, Councilman  
Peter Donahue, Councilman

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changes or approval. Once approval has been obtained, the budget transfers will be sent to the Town Accountant so budget transfers are completed timely.

The Town Board would like to extend its sincere thanks for the opportunity to participate in this audit. The Town of Western takes fiscal responsibility very seriously and we welcome the opportunity to work with your office.

Sincerely,

Diane Butler  
Town Supervisor

## Appendix B: 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 Town officials and reviewed various financial records and reports and Board minutes to gain an understanding of the Town's policies, financial records and recording procedures.
- We interviewed the accountant to gain an understanding of the accountant's process for recording and processing the Town's monthly financial activity including preparing the monthly budget-to-actual and cash balance reports. We reviewed these reports to determine their accuracy.
- We compared the accounting records to the corresponding month's Supervisor's reports for December 2021 and April 2022 to determine whether the records and reports agreed and were up to date. We used our professional judgment to select the two months for review because they were the most recent completed fiscal year and month.
- We reviewed bank reconciliations as of April 30, 2022 to determine whether they were accurately completed and adjusted bank balances agreed with recorded cash balances, and to identify and assess discrepancies.
- We reviewed general ledgers for all four cash accounts to determine whether any journal entries were made that decreased cash. We determined no such entries occurred.
- We reviewed all 22 budget transfers totaling \$415,729 reflected in Board meeting minutes from January 11, 2021 through May 9, 2022 and determined whether they were accurately reflected in budget status reports. We also reviewed any remaining budget changes reflected in the report to determine whether they were approved by the Board.
- We examined cash receipts for all County and State payments totaling \$1.5 million during our audit period to determine whether they were properly recorded and deposited. We also compared the tax warrant amount to all real property taxes collected and recorded totaling \$531,937 and \$539,469 for 2021 and 2022 fiscal years, respectively. We used our professional judgment to select a total of \$2,605 in payments from the Town Clerk and Town Justice in December 2021 and January 2022 and traced the payments to the Supervisor's accounting records and deposits.
- We selected all 123 check disbursements totaling \$274,045 and 16 payroll-related bank withdrawals totaling \$70,559 from the December 2021 and January 2022 bank statements during our audit period to assess whether the claims and payroll totals disbursed were recorded, authorized, adequately supported and for proper Town purposes.

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- We examined 16 transfers between bank accounts in December 2021 and January 2022 totaling \$295,580 to determine whether they were authorized and for proper Town purposes.

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 should be prepared and provided to our office within 90 days, pursuant to Section 35 of 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 the CAP available for public review in the Town Clerk's office.

## Appendix C: 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

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

**Fiscal Stress Monitoring** – Resources for local government officials experiencing fiscal problems

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

**Local Government Management Guides** – Series of publications that include technical information and suggested practices for local government management

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

**Planning and Budgeting Guides** – Resources for developing multiyear financial, capital, strategic and other plans

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

**Protecting Sensitive Data and Other Local Government Assets** – A non-technical cybersecurity guide for local government leaders

[www.osc.state.ny.us/files/local-government/publications/pdf/cyber-security-guide.pdf](http://www.osc.state.ny.us/files/local-government/publications/pdf/cyber-security-guide.pdf)

**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)

**Research Reports/Publications** – Reports on major policy issues facing local governments and State policy-makers

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

**Training** – Resources for local government officials on in-person and online training opportunities on a wide range of topics

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



## Contact

Office of the New York State Comptroller  
Division of Local Government and School Accountability  
110 State Street, 12th Floor, Albany, New York 12236

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

Local Government and School Accountability Help Line: (866) 321-8503

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