



Town of Ripley

Town Clerk Collections

2024M-139 | March 2025

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Report Highlights

Town of Ripley

Audit Objective

Determine whether the Town of Ripley (Town) Town Clerk/Tax Collector (Clerk) recorded, deposited, remitted and reported all collections in a timely and accurate manner.

Key Findings

The Clerk did not always record, deposit, remit and report all collections in a timely and accurate manner. As a result, there was an increased risk for money to be lost or used for inappropriate purposes. In addition, the longer collections remain unremitted, the longer they are not available for Town operations. Our audit determined that the Clerk did not:

- Deposit 2023 tax collections totaling approximately \$882,000 within 24 hours as required by New York State Town Law (Town Law) Section 35.
- Record 2023 tax collections totaling approximately \$560,000 daily as required and record timely in the cash receipts journal 248 non-property tax collections totaling approximately \$34,000.
- Accurately record the form of payment (cash or check) for 503 non-real property tax fee collections totaling approximately \$65,000.
- Issue suitable receipts indicating who collected the payment or the form of payment received for 552 payments collected totaling approximately \$71,000. Without adequate receipts, the Town Board (Board) and we cannot determine whether the Clerk deposited these collections intact (in the same form – cash or check – in which it was originally received).

In addition, the Board did not conduct an annual audit of the Clerk's records as required.

Recommendations

The audit report includes 11 recommendations that, if implemented, will improve the Clerk's collection practices.

Town officials agreed with our recommendations and indicated they have initiated corrective action.

Audit Period

January 1, 2023 – August 13, 2024

Background

The Town is located in Chautauqua County (County) and is governed by an elected five-member Board, which includes the Town Supervisor (Supervisor). The Board is responsible for overseeing Town finances and operations, including overseeing the Clerk's operations.

The Clerk collects a variety of fees including water and sewer rents, license fees, permit and vital record fees and rental fees for Town property. The Clerk also serves as the Town's tax collector and is responsible for collecting and remitting Town and County real property taxes to the Supervisor and County Treasurer (Treasurer).

There were two elected Clerks during our audit period. The former Clerk served from January 1, 1992 until December 31, 2023. The current Clerk took office on January 1, 2024.

Quick Facts

January 1, 2023 – April 30, 2024

Real Property Taxes and Penalties Collected	\$4.8 million
Water and Sewer Rents Collected	\$480,000
Town Fees Collected	\$93,000

Town Clerk/Tax Collector

What Are Timely and Accurately Recorded, Deposited, Remitted and Reported Collections?

Timely and accurate collections are promptly recorded exactly as collected without error or omission. New York State Town Law (Town Law) Section 30 requires a town clerk (clerk) to keep a suitable record of all money received and to deposit all money collected no later than the third business day after total collections exceed \$250. It is also critical that collections be deposited intact (in the same amount and form – cash or check – as received) to reduce the risk of fraud. Town Law Section 27 requires a clerk to prepare and submit to the town supervisor (supervisor) a monthly report for all collections and remit such collections to the supervisor by the 15th day of the following month. The clerk must also remit fees each month to various State agencies.

Furthermore, Town Law Section 35 requires the clerk, when serving as tax collector, to deposit all real property taxes collected intact within 24 hours of receipt and remit amounts collected, including any interest and penalties, to the supervisor at least once a week until the town's share of the real property tax levy is paid in full. Once the town's tax levy has been collected and remitted in full, Town Law Section 35 also requires the clerk to remit all additional tax collections to the county treasurer no later than the 15th day of the ensuing month following the date of collection.

To ensure the timeliness and accuracy of collections received, recorded and remitted, New York State General Municipal Law Section 99-b requires the clerk to issue and retain a complete and suitable receipt for each collection made, including real property tax collections. Receipts should be in duplicate format, prenumbered and include adequate information to identify who made the payment, who collected it, the amount and form of payment (cash or check) and the date payment was received. For real property tax collections, tax bills can serve as receipts because they are prenumbered, come in two parts (a collector's portion and the customer's portion) and adequately satisfy the requirements for issuing a receipt if they are completed and properly retained.

Additionally, Town Law Section 123 requires a clerk to submit their records to the town board (board) on or before January 20th of each year so the board can conduct the required annual audit of the clerk's records or arrange for an audit to be conducted. The annual audit helps the board carry out its oversight responsibilities of the clerk's operations and ensures the accuracy of the clerk's records and processes. Conducting required annual audits also helps to prevent the potential loss or theft of funds, which can be considerable particularly during real property tax collection cycles.

Tax Collections Were Not Always Properly Recorded, Deposited, Remitted or Reported

We reviewed a sample¹ of 2,028 tax payments collected and deposited during the 2023 collection cycle² totaling approximately \$2.2 million. While tax collections were deposited and remitted to the appropriate parties, the Clerk did not report tax collections to the Supervisor monthly or provide her records to the Board to be audited. The Clerk also did not always accurately record tax collections

¹ See Appendix B for more information on our sampling methodology.

² Towns have a fiscal year that begins January 1st and ends December 31st. The elected Clerk collects real property taxes from January 1 through March 31 each year. After that, the County collects any overdue taxes.

received, or record, deposit and remit collections within required timeframes established by Town Law. This included:

- 937 payments collected totaling approximately \$882,000 that were deposited, on average, two days past the 24-hour deposit requirement, with the latest deposited six days beyond the 24-hour requirement.
- 533 payments collected totaling approximately \$560,000 were not recorded in the collections journal the same day they were collected. Accountability over collections is enhanced when collections are recorded in the accounting records as soon as they are received. The longer receipts go without being entered into the accounting system, the greater the risk that collections could be lost, stolen or misappropriated without detection. Collections not recorded timely included:
 - 355 payments collected totaling approximately \$317,000 that were recorded one to three days after collection.
 - 167 payments collected totaling approximately \$228,000 that were recorded four to six days after collection.
 - 11 payments collected totaling approximately \$15,000 that were recorded eight to 11 days after collection.
- 299 payments collected totaling approximately \$215,000 did not have sufficient payment details, such as the form of payment received, recorded in the collections journal.
- 293 payments collected totaling approximately \$325,000 were not supported by sufficiently detailed receipts because key information, such as the person who collected the payment or the form of payment, was not recorded on the receipt. For example, 166 receipts totaling approximately \$161,000 did not include the name of the person who collected or received the payment, and 92 receipts totaling approximately \$120,000 did not include the form of payment (cash or check) that was received.

In addition, tax collections for the 2023 fiscal year were not remitted to the Supervisor weekly or to the Treasurer by the 15th of the month as required. For the 2023 collection cycle, the Clerk wrote three checks to the Supervisor, dated January 17, 2023, January 31, 2023, and February 7, 2023, to satisfy the Town's portion of the tax levy. The Clerk should have made four separate payments in January 2023 (one per week) and one payment the first week of February 2023 to satisfy the Town's portion of the tax levy. In addition, weekly remittances for interest and penalties should have been made to the Supervisor instead of the one single payment that occurred on April 11, 2023.

With the Town's portion of the tax levy being satisfied, the Clerk should have made payments to the Treasurer by February 15, 2023, March 15, 2023, and April 15, 2023, with the last one being a final settlement payment. However, the Clerk did not make these required monthly payments when required. Instead, the Clerk made two payments to the Treasurer, the first on February 23, 2023 for \$400,000 and the second on March 28, 2023 for \$300,000 and then subsequently settled with the Treasurer on April 11, 2023.

Given the exceptions noted with the 2023 collection cycle and the election of a new Clerk,³ we reviewed certain 2024 tax collection records⁴ to determine whether remittances and reports were completed as required. We determined that while payments collected were eventually remitted to the appropriate parties, remittances were not made weekly to the Supervisor, did not include interest and penalties, and remittances to the Treasurer were not made by the 15th day of each month following the date of collection. Additionally, the Clerk did not submit her records to the Board on or before January 20th so the Board could conduct the required annual audit of the Clerk's records.

The Clerk told us that she was not aware of Town Law's specific requirements for recording, depositing and reporting real property tax collections. She told us that she did not participate in any formal training while serving as the Deputy Clerk or as the current Clerk, and that she followed the procedures performed by the former Clerk. The Clerk said she only became aware of the requirements during our audit.

When collections are not accurately recorded or deposited and remitted in a timely manner, the risk increases for money to be lost or used for inappropriate purposes. While the statutory deadline is the latest point in time at which a deposit may be made, from an internal control perspective, the best approach is to deposit money as soon as possible. The longer money remains undeposited, the greater the risk that loss or theft can occur.

Fees Were Not Always Properly Recorded, Deposited, Remitted or Reported

We reviewed a sample⁵ of 559 fee collections recorded by the Clerk totaling approximately \$72,000 during our audit period. We determined that suitable receipts were not issued for 552 payments collected totaling approximately \$71,000 because the receipt did not include who collected the payment or the form of payment received. Without these details, the Board would not be able to trace amounts collected to deposit slips or bank statements or determine whether the Clerk deposited money in the form (cash or check) in which it was originally received. In addition, while remittances and reporting were generally done timely and accurately, not all collections were recorded timely or accurately. This included:

- 503 payments collected totaling approximately \$65,000 were not recorded accurately in the cash receipts journal. The payments were recorded as being paid with cash when a review of bank deposit compositions confirmed that checks were received for these transactions. Depositing funds intact is important because it ensures that the funds are accounted for properly and enables others to trace collections from the accounting records to the bank statements, which can help deter and detect theft and substitution schemes.
- 248 payments collected totaling approximately \$34,000 were not recorded timely in the cash receipts journal. This included:
 - 212 collections totaling approximately \$29,000 were recorded one to two days after the date of collection.

3 The newly elected Clerk served as the Deputy Clerk from September 14, 2020 until assuming the role of Clerk on January 1, 2024.

4 See supra, footnote 1.

5 Ibid.

- 34 collections totaling approximately \$5,000 were recorded three to seven days after the date of collection.
- Two collections totaling approximately \$150 were recorded 13 days after the date of collection.

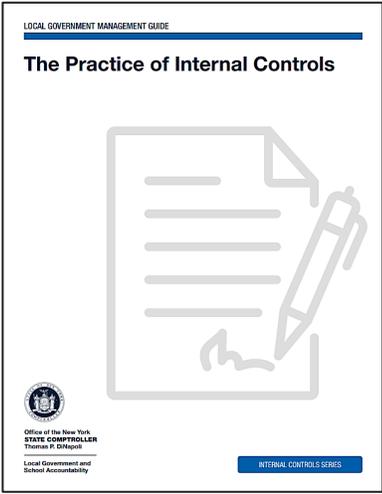
Furthermore, for the 503 payments collected totaling approximately \$65,000, we could not determine whether the deposits were accurate or made intact because a duplicate receipt was not maintained, or the receipt did not record the form of payment received. Similarly, for 179 payments collected totaling approximately \$22,000, we could not confirm whether the corresponding deposits were made in a timely manner because Town officials could not provide the receipts for these transactions for our review or the receipts provided were not dated.

The Clerk was unable to provide us with an explanation why suitable receipts were not issued or why collections were not recorded timely and accurately. She told us again that she did not participate in any formal training while serving as the Deputy Clerk or as the current Clerk, and that she followed the procedures the previous Clerk instructed her to perform. The Clerk said she only became aware of the requirements during our audit. We shared various publications and guidance with the Clerk during the audit to assist her with her new responsibilities, including our Local Government Management Guide titled *The Practice of Internal Controls* and webinars through our Office's *Academy for New York State's Local Officials* (Figure 1).

FIGURE 1

OSC Publication and Webinar

Local Government Management Guide – The Practice of Internal Controls



Access this publication at:
<https://www.osc.ny.gov/files/local-government/publications/pdf/the-practice-of-internal-controls.pdf>

Webinar: Internal Controls for Cash Receipts



This session will cover the internal control framework for cash receipts, including steps for assessing risks and implementing safeguards.

Access this webinar at:
<https://www.osc.ny.gov/local-government/academy/webinars>

Furthermore, although the Board performed an annual audit for other Town departments, it did not perform an annual audit of the Clerk's records, as required. The Clerk told us she did not submit her records to the Board because she was unaware of the requirement to do so. We spoke with the former and current Supervisors and two Board members, and they all told us that they were unaware that the Board was required to annually audit the Clerk's records. They told us that until our audit, they did not realize the audit needed to be conducted. Even though we discussed this requirement with these officials early in the audit process, the Board still did not audit the Clerk's 2023 records as of August 13, 2024. Had the Board conducted the annual audit of the Clerk's records as required, Board members may have noted the deficiencies and internal control weaknesses included in this report and instituted corrective action.

When collections are not recorded or deposited in a timely or accurate manner, there is an increased risk of mistakes being made and money being lost or misappropriated without detection.

What Do We Recommend?

The Clerk should:

1. Deposit all real property taxes collected within 24 hours of receipt.
2. Remit real property tax collections in full to the Supervisor at least once per week until the Town's share of taxes is paid in full, and continue to remit all interest earned on the tax collection accounts and penalties collected for late tax payments to the Supervisor.
3. Remit all real property tax collections owed to the Treasurer within the required timeframes.
4. Accurately record real property taxes collected with the required details, including the date received, who collected the payment, the amount and form of payment (cash or check) and the date payment was received.
5. Report tax collections to the Supervisor monthly.
6. Issue and retain duplicate pre-numbered receipts which include adequate information to identify who made the payment, who collected it, the amount and form of payment (cash or check) and the date payment was received.
7. Deposit all collections timely, accurately and intact, and in the same form (cash or check) as received.
8. Properly account for all transactions by promptly and accurately recording daily collections and the form of payment received in a cash receipts journal.
9. Submit accounting records to the Board by January 20th each year to allow the Board to conduct an annual audit.
10. Attend formalized training or enhance understanding of duties through our Office's publications and webinars provided throughout the audit.

The Board should:

11. Conduct an annual audit of the Clerk's records.

Appendix A: Response From Town Officials

The Town of Ripley

Laura Pless, Town Supervisor

14 North State St.

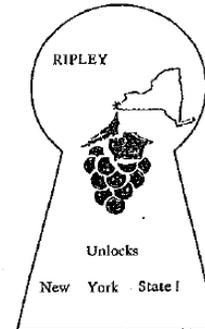
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February 24, 2025

Office of New York State Comptroller

Division of Local Government and School Accountability

110 State Street 12th floor

Albany, New York 12236

Re: Report of examination 2024M-139

To the State Comptroller,

The Town of Ripley is in receipt of the Office of the State Comptroller's audit of the town of Ripley Town Clerk Collections. This letter is to serve as the Town of Ripley's written response required for the audits as well as the Corrective Action Plan for the item requiring the Board's response.

The audit conducted by the Office of State Comptroller focused on the Town Clerk's collection and procedures. The Town Supervisor and the Town Clerk met with the auditors on February 20, 2025 for an exit interview. The Town agrees with and appreciates the auditor's findings.

In these findings, as a corrective action, the Board was advised to:

A. Conduct an annual audit of the Clerks Records

- a. The Town Board accessed the materials needed to conduct the audit from the local government management guide-Fiscal Oversight Responsibilities of the Governing Board. The Board conducted an audit for the 2024 fiscal year. The audits are stored in the Town Supervisor's Office. This practice will be conducted annually during the month of January.**

The Town Supervisor and Town Board would like to thank the Office of the State Comptroller for their diligence, insight, guidance and resources throughout the audit. We are always interested in learning ways in which we can improve our practices and better serve our community.

Respectfully Submitted,

Laura Pless
Town Supervisor

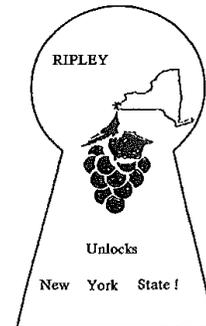


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TOWN OF RIPLEY, CHAUTAUQUA COUNTY - GATEWAY TO NEW YORK STATE

The Town of Ripley

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Fax 716-413-8008
ripleytownclerk@outlook.com



Office of the New York State Comptroller
110 State St.
Albany, NY 12236

RE: Report of Examination 2024M-139

To the State Comptroller,

The Town Clerk/Town Tax Collector acknowledges and agrees with the findings in the Town of Ripley Town Clerk Collections Report of Examination 2024M-139. Below is the Corrective Action Plan for the recommendations contained within the report.

- 1. Deposit all real property taxes collected within 24 hours of receipt.**
 - a. The Town Clerk/Deputy Clerk travel to the bank every business day during the work week.
- 2. Remit real property tax collections in full to the Supervisor at least once per week until the Town's share of taxes is paid in full and continue to remit all interest earned on the tax collection accounts and penalties collected for late tax payments to the Supervisor.**
 - a. The Town Clerk's office remitted weekly payments to the Town Supervisor until the Town's share of taxes was paid in full and continues to remit penalty/interest payments to the Town Supervisor's office weekly.
- 3. Remit all real property tax collections owed to the Treasure within the required timeframes.**
 - a. The Town Clerk's Office is currently remitting weekly payments to the Treasurer to balance the ledger back to zero regularly. (Two payments were already issued to the Treasure before February 15th)
- 4. Accurately record real property taxes collected with the required details, including the date received, who collected the payment, the amount and form of payment and the date payment was received.**
 - a. The Town Clerk's office has worked diligently towards ensuring these details are recorded completely and accurately.
- 5. Report Tax Collections to the Supervisor monthly.**
 - a. The Town Clerk's Office has submitted January's Monthly Tax Collection Report to the Town Supervisor and will continue to practice this.



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TOWN OF RIPLEY, CHAUTAUQUA COUNTY - GATEWAY TO NEW YORK STATE

-
- 6. Issue and retain duplicate pre-numbered receipts which include adequate information to identify who made the payment, who collected it, the amount and form of payment and the date of payment received.**
 - a. The Town Clerk's Office practices regular usage of a pre-numbered duplicate receipt book and works to record payment details promptly and correctly and issue receipts to customers.
 - 7. Deposit all collections timely, accurately and intact, and in the same form as received.**
 - a. The Town Clerk's office has been working to accurately record form of payment via receipt book, Town Clerk Software and Deposit Slips so that all are consistent with the day's collections. Town Clerk/Deputy Clerk go to the bank at least twice a week outside of tax collection.
 - 8. Properly account for all transactions by promptly and accurately recording daily collections and the form of payment received in a cash receipts journal.**
 - a. The Town Clerk's office closes the journals/batches at the end of each business day, balances the drawers and generates an in-tact deposit that accurately reflects the day's collections.
 - 9. Submit accounting records to the Board by January 20th each year to allow the Board to conduct an annual audit.**
 - a. The Town Clerk's audit was completed by the Board on 1/31/25.
 - 10. Attend formalized training or enhance understanding of duties through the Comptroller's Office publications and websites provided throughout the audit.**
 - a. The Town Clerk's office gained much insight through OSC resources such as the "Internal Office of Controls" publication and will continue to be alert for more training opportunities in order to enhance our understanding and performance in this office.

The Town Clerk's Office would like to thank the Office of the State Comptroller for their diligence, insight, guidance and resources throughout this Audit. We are always grateful for the opportunity to learn how to better serve our community and will continue to do our best to keep up with trainings/regulations that allow us to maintain and operate the Town Clerk's Office as required.

Respectfully submitted,

Kyleigh Enterline
Town Clerk/Tax Collection
Town of Ripley
2/21/2025



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TOWN OF RIPLEY, CHAUTAUQUA COUNTY - GATEWAY TO NEW YORK STATE

Appendix B: Audit Methodology and Standards

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. We obtained an understanding of internal controls that we deemed significant within the context of the audit objective and assessed those controls. Information related to the scope of our work on internal controls, as well as the work performed in our audit procedures to achieve the audit objective and obtain valid audit evidence, included the following:

- We interviewed the Clerk, the current and former Supervisors and Board members to gain an understanding of the Town's internal controls over collecting, recording, depositing, remitting and reporting money collected by the Clerk and to determine whether policies or procedures were in place for the Clerk and tax collection operations. We also shared our Office's relevant guidance with Town officials during our discussions.
- From an identified population of 7,858 collections for taxes, water and sewer rents, and other Town fees totaling approximately \$5.4 million for January 1, 2023 through April 30, 2024, we used our professional judgment to select a biased sample consisting of 2,587 collections totaling approximately \$2.3 million for review to determine whether collections were recorded, deposited, remitted and reported in a timely and accurate manner. We selected our sample to identify transactions at greater risk for fraud because of inadequate documentation or the volume and timing of transactions. We selected the two consecutive months with the greatest total dollar value of collections (January and February 2023) and reviewed all collections recorded and deposited during these months to determine whether collections were recorded, deposited, remitted and reported in a timely and accurate manner, as follows:
 - 2,028 recorded tax collections totaling approximately \$2.2 million were traced from the Clerk's receiver's stub to the cash collections journal and bank statements, and all remittance checks were traced to the bank statements and canceled check images.
 - 559 fee collections totaling approximately \$72,000 for water and sewer rents, licenses, permits, vital records and Town property rentals were traced from press-numbered duplicate receipts, the Clerk's receiver's stub or other supporting documentation to the cash collections journal and bank statements. We also traced all remittance checks to the bank statements and canceled check images.
- We reviewed April 2023 canceled check images to confirm the Clerk's final settlement date with the Treasurer.
- We reviewed the Clerk's receiver's stubs for water and sewer rents and tax collections and press-numbered duplicate receipts to determine whether a suitable receipt was issued that contained adequate information.
- We reviewed Board meeting minutes and held discussions with Board members and Town officials to determine whether the Board conducted an annual audit of the Clerk's records.
- We reviewed current remittances and reporting for tax and fee collections dated January 1, 2024 through April 30, 2024 to determine whether past identified trends of late deposits and unrecorded collections continued to exist in 2024.

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 Clerk's office.

Appendix C: Resources and Services

Regional Office Directory

www.osc.ny.gov/files/local-government/pdf/regional-directory.pdf

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

www.osc.ny.gov/local-government/publications

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

www.osc.ny.gov/local-government/fiscal-monitoring

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

www.osc.ny.gov/local-government/publications

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

www.osc.ny.gov/local-government/resources/planning-resources

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

www.osc.ny.gov/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.ny.gov/local-government/required-reporting

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

www.osc.ny.gov/local-government/publications

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

www.osc.ny.gov/local-government/academy

Contact

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