



Town of Clermont

Transparency of Fiscal Activities

S9-25-27 | April 2026

Contents

- Audit Results 1**
 - Audit Summary 1

- Transparency of Fiscal Activities: Findings and Recommendations. 3**
 - Finding 1 – The Board’s annual audit of the Supervisor’s records and reports did not identify financial reporting and payroll issues. 3
 - Recommendations 4

 - Finding 2 – The Supervisor has not prepared and filed the AFRs for the last three fiscal years as required by GML. 5
 - Recommendations 6

- Appendix A: Profile, Criteria and Resources. 7**

- Appendix B: Response From Town Officials. 12**

- Appendix C: OSC Comment on the Town’s Response 14**

- Appendix D: Audit Methodology and Standards. 15**

Audit Results

Town of Clermont



Audit Objective

Did the Town of Clermont (Town) Board (Board) conduct or provide for an annual audit of the Town Supervisor's (Supervisor) financial records and reports, and did the Supervisor file the Annual Financial Report (AFR) with the Office of the State Comptroller (OSC) as required?

Audit Period

January 1, 2024 – May 1, 2025.
We extended our observation of annual AFR filings forward to November 28, 2025, and back to fiscal year 2021.

Understanding the Audit Area

To help promote transparency, a town board should conduct a thorough and sufficiently detailed audit of the town supervisor's records to determine whether the accounting records are properly maintained, as well as that reports are complete and accurate. Furthermore, in light of a town board's responsibility to oversee the general management and control of the town's finances, the town board should also help ensure that the town supervisor annually prepares, files and makes the AFR available to the public.

With a population of 2,058, Town officials budgeted a total of approximately \$942,000 for the general fund and highway fund appropriations in fiscal year 2024 and provided essential services to the public, such as general government support, street maintenance and improvement, snow removal and fire protection.

Audit Summary

Although the Board conducted an audit of the Supervisor's financial records and reports for fiscal year 2024, the Board did not maintain any supporting documentation to show the extent of the work performed or the results of the audit. In addition, as shown in Figure 1, the Supervisor did not prepare and file the 2022 through 2024 AFRs with OSC, as required by NYS General Municipal Law (GML) Section 30. Furthermore, the Supervisor provided the Board with incomplete monthly financial reports.

Figure 1: AFR Filing Status as of November 28, 2025

Fiscal Year	Date Filed	Days Late
2021	May 3, 2022	62
2022	Not Filed	1,002
2023	Not Filed	636
2024	Not Filed	271

Had the Board received complete monthly reports and conducted a thorough annual audit of the Supervisor's books, records and documents, it may have identified and potentially helped remedy these issues. Without complete, accurate and reliable financial information, the Board cannot effectively monitor the Town's financial position and available fund balance to make informed decisions. Because the Supervisor did not fulfill his statutory responsibilities, transparency of the Town's fiscal condition was diminished, as Town residents, taxpayers, OSC and other interested parties did not have access to the Town's current fiscal activities.

Based on our review of the Supervisor's records, we determined that the Supervisor did not:

- Provide the Board with all necessary monthly financial reports, hindering its ability to monitor the Town's financial affairs throughout the year.
- Ensure Board-approved hourly rates were used to pay the highway department employees, which increased the risk of inconsistent, incorrect and/or inequitable compensation.

This report includes eight recommendations that, if implemented, will improve the Town's financial reporting and help the Board and Supervisor improve the transparency of their fiscal activities. Town officials generally agreed with our recommendations and their response is included in Appendix B. Appendix C includes our comment on an issue raised in the Town's response.

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 GML. Our methodology and standards are included in Appendix D.

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 GML. 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 (Clerk's) office.

Transparency of Fiscal Activities: Findings and Recommendations

Towns are governed by an elected town board, composed of a fixed number of elected board members and a town supervisor. A town board is generally responsible for overseeing a town's financial operations and the safeguarding of town resources. With certain exceptions,¹ a town board is required by Town Law to annually audit the town supervisor's books and records. Pursuant to GML, the town supervisor is responsible for preparing and filing with OSC, as well as making available to the public, an annual report of the town's financial position, known as the AFR. Furthermore, pursuant to GML and Town Law, towns are required to notify and make financial information available to the public by posting the AFR on the town's website, and through notice in the local newspaper of available financial information.

More details on the criteria used in this report, as well as additional resources including a checklist and OSC guidance on conducting an annual audit excerpted from our *Local Government Management Guide* (LGMG) publication *Fiscal Oversight Responsibilities of the Governing Board*, are included in Appendix A.

Finding 1 – The Board's annual audit of the Supervisor's records and reports did not identify financial reporting and payroll issues.

The Board conducted an audit of the Supervisor's financial records and reports for fiscal year 2024, as referenced in the January 2025 Board meeting minutes. A Board member told us that the audit process involved the entire Board obtaining accounting records from the bookkeeper and reviewing source documents to confirm entries were up to date and accurate. However, the Board did not maintain any supporting documentation to show the extent of the work performed or the results of the audit.

We reviewed the Supervisor's fiscal year 2024 books and records using the same guidance OSC developed to help local officials fulfill their audit responsibilities pursuant to Town Law. This guidance is published in our *LGMG – Fiscal Oversight Responsibilities of the Governing Board* (Figure 2) and is readily available on our website.

Figure 2: LGMG – Fiscal Oversight Responsibilities of the Governing Board^a



¹ The provisions of Town Law requiring the annual accounting with and submission of books and records to the town board does not apply to towns that, prior to January 20th, have engaged the services of a certified public accountant or public accountant to make an annual audit to be completed within 60 days after the close of the town's fiscal year. Also, in the case of a town having a comptroller, the accounting by the officers and employees who received or disbursed any funds in the previous fiscal year would be with the town comptroller, who would also be responsible for examining the accounts of those officers and employees.

Based on our review, we determined that the Supervisor:

- Provided the Board with incomplete monthly financial reports, and
- Did not ensure that employees were paid at documented, Board-approved hourly rates.

Below are examples of issues we identified that, had the Board conducted a more thorough annual audit of the Supervisor's books and records, it may have identified, and potentially helped remedy:

Financial Reporting – The Board received monthly abstracts and corresponding claim voucher packets, budget-to-actual reports and a list of cash receipts deposited during the month from the Supervisor. The Board did not receive fund balances by fund, monthly trial balance reports or bank reconciliations and account balances for each operating fund. The Supervisor told us that while he received the bank statements and bank reconciliations prepared by the bookkeeper, he was not aware that he should share this information with the rest of the Board. Routine interim reports provided to the Board that summarize financial activities help the Board monitor the Town's financial affairs throughout the year.

Payroll – The Board did not verify that pay rates for the two hourly highway department employees were in accordance with a Board resolution. We reviewed the Board meeting minutes and 2024 adopted budget, and the pay rates for these employees were not documented. As a result, we could not determine whether the employees were paid at Board-authorized rates. Although the amount paid to these employees in fiscal year 2024, totaling \$104,266, was within the 2024 adopted budget for Highway Personal Services, the Board should have recorded its approved pay rate. After we brought the undocumented pay rates to his attention, the Supervisor told us that the hourly rates were discussed at a Board meeting when adopting the budget; however, the Board-approved pay rates by position were accidentally omitted from the Board meeting minutes. Although the Supervisor further explained that he certified payroll, and we verified he signed documenting his review of payroll, a proper payroll certification would have identified the unapproved pay rate. Without formally documented Board-approved pay rates, the Town has an increased risk of inconsistent, incorrect and/or inequitable compensation.

Recommendations

The Board should:

1. Maintain supporting documentation and results of the annual audit of the Supervisor's records and reports.
2. Request financial reports to monitor the Town's financial operations and make informed decisions.
3. Establish pay rates for all employees and maintain the Board action in the Town records.

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4. Attend relevant and beneficial training sessions to obtain a better understanding of its duties or consult with counsel, where appropriate. Training provided by OSC can be found at: www.osc.ny.gov/localgov/academy/index.htm

The Supervisor should:

5. Submit monthly reports to the Board that include cash balances for each Town fund.

Finding 2 – The Supervisor has not prepared and filed the AFRs for the last three fiscal years as required by GML.

As of November 28, 2025, the Supervisor had not prepared, filed with OSC and made available to the public the 2022 through 2024 AFRs (Figure 3), as required by GML. In addition, the last filed AFR, for the year ending December 31, 2021, was filed on May 3, 2022, 62 days late.

Figure 3: AFR Filing Status as of November 28, 2025

Fiscal Year	Date Filed	Days Late
2021	May 3, 2022	62
2022	Not Filed	1,002
2023	Not Filed	636
2024	Not Filed	271

Both the Supervisor and a Board member told us that while they knew it was a requirement to file the AFR with OSC within 60 days after the fiscal year’s end, and that AFRs between 2022 and 2024 remained outstanding, the AFRs were not filed because the Supervisor and bookkeeper could not successfully access the AFR filing system. However, our review of the AFR filing system showed that the Supervisor was able to log in to the system. Furthermore, although we provided instructions to the Supervisor to create additional access for the bookkeeper during our fieldwork, it is the Supervisor’s responsibility to prepare and file the Town’s AFR. Additionally, because it is the Board’s responsibility to oversee the general management and control of the Town’s finances, the Board should help ensure that the Supervisor prepares and files the AFR with OSC as required.

Because the Supervisor did not prepare and file the financial information, taxpayers, residents and other interested parties were not able to properly assess the Town’s financial operations and financial condition using Town records to make informed decisions. As such, we analyzed the bank balances for the Town’s general and highway funds for fiscal year 2024.² Although we did not identify any significant fiscal concerns, the Board should continue to help ensure that the Supervisor files the necessary financial information, including the AFRs in accordance with statutory requirements in an effort to increase overall transparency of the Town’s fiscal activities with the public.

² See Appendix D for methodology

Recommendations

The Board should help ensure:

6. The Supervisor prepares and files the AFR, as required by GML.
7. That, to the extent practicable, financial information is made accessible to the public.

The Supervisor should:

8. Prepare and file the AFR with OSC as required by GML.

Appendix A: Profile, Criteria and Resources

Profile

The Town is located in Columbia County, and is governed by the elected Board, composed of the Supervisor and four Board members.

The Board is responsible for overseeing the Town's financial operations and safeguarding its resources. As the Town's Chief Fiscal Officer (CFO) since 2007, the Supervisor is assisted by a part-time bookkeeper who records cash receipts and disbursements, performs monthly bank reconciliations, processes payroll disbursements, and prepares monthly financial reports.

Criteria – Transparency of Fiscal Activities

Towns are governed by an elected town board, composed of a fixed number of elected board members and a town supervisor. With certain exceptions,³ a town board is required by Town Law Sections 62 and 123 to annually audit the town supervisor's books and records.

A town supervisor is a town's Chief Executive Officer (CEO). Generally, a supervisor is also the town's CFO and is responsible for maintaining the town's financial records and reports. The accounting records should be up-to-date and should document assets, liabilities, fund balance and results of operations (revenues and expenditures) for each town fund. The town supervisor must maintain an accurate and complete accounting of all funds received and disbursed, and deposit town funds within 10 days of receipt, as required by Town Law Section 29.

A town supervisor's financial books and records, as per OSC guidance available in our LGMG publication *Fiscal Oversight Responsibilities of the Governing Board*, can include:

- Cash receipt and disbursement transactions,
- Cash reconciliations,
- Receivables,
- Investment records,
- Deposit protections,
- Indebtedness and property records,
- Payrolls, and
- Financial reports.

Audits provide the town board with the opportunity to assess the effectiveness of financial operations and help ensure that adequate board oversight is maintained over town operations. An annual audit also provides an independent verification that transactions are properly recorded, that town funds are properly accounted for and whether any significant fiscal concerns exist. An audit of the town

³ See Supra, footnote 1

supervisor's records should be thorough and sufficiently detailed to determine that the following minimum concerns are met:

- Financial records are complete and up to date,
- Transactions are recorded properly,
- Reconciliations are performed monthly, and
- Required reports are made in a timely and accurate manner.

Once complete, a town supervisor must cause a certified copy of this previous year's annual accounting to the board to be published in the official town newspaper.⁴

Based on the financial books and records maintained by the town supervisor and the accounting provided to the town board, GML Section 30 requires the town supervisor to prepare and file the AFR of the town's financial position and results of operations with OSC within 60 days⁵ after the close of the fiscal year. As part of its fiscal oversight responsibilities, a town board should be assessing the town's books, records, and supporting documentation and monitoring the performance of town officers and employees who are entrusted with recordkeeping and other financial responsibilities, including the town supervisor who prepares and files financial information. In addition, the AFR must be made available to the public in accordance with:

- A town board resolution that authorizes a town supervisor to use the AFR filed with OSC as an alternate to making available the prior year's annual accounting to the board;
- Town Law Section 29 which requires a town clerk to publish either a summary of the AFR in the town's official newspaper within 10 days after the AFR has been received, or a notice that a copy of the AFR is on file and is available to the public for inspection,⁶ and
- GML Section 30 which requires a town to make the AFR accessible to the public on its official website.

4 See Town Law Section 29 [10]

5 Towns with populations under 5,000 have 60 days to file, between 5,000 to 19,999 have 90 days, and populations with 20,000 or more have 120 days.

6 See Town Law Section 29 [10-a].

Additional Resources – General Recordkeeping and CFO Checklist

The following checklist can be used for each fund maintained and is excerpted from our LGMG publication *Fiscal Oversight Responsibilities of the Governing Board*.⁷

Cash Receipts	YES	NO
Is the cash receipts journal up-to-date?	<input type="checkbox"/>	<input type="checkbox"/>
Is the cash receipts journal maintained in a manner that identifies the date received, payer, purpose and the amount either individually or totals referenced to subsidiary receipt records (e.g., water rents receipts register)?	<input type="checkbox"/>	<input type="checkbox"/>
Are un-deposited cash receipts safeguarded?	<input type="checkbox"/>	<input type="checkbox"/>
Are duplicate deposit slips kept?	<input type="checkbox"/>	<input type="checkbox"/>
Do deposit amounts agree with cash receipt amounts?	<input type="checkbox"/>	<input type="checkbox"/>
Are deposits made in a timely manner and recorded up-to-date? Last Recorded Deposit: Date _____ Amount _____	<input type="checkbox"/>	<input type="checkbox"/>
Is the cash receipts journal totaled and summarized monthly?	<input type="checkbox"/>	<input type="checkbox"/>

Cash Disbursements	YES	NO
Is the cash disbursements journal up-to-date?	<input type="checkbox"/>	<input type="checkbox"/>
Is the cash disbursements journal maintained in a manner to identify amounts disbursed either individually or totals referenced to abstracts or payrolls?	<input type="checkbox"/>	<input type="checkbox"/>
Are pre-numbered checks used for all disbursements (other than petty cash)?	<input type="checkbox"/>	<input type="checkbox"/>
Are all checks signed by the chief fiscal officer and co-signed if required?	<input type="checkbox"/>	<input type="checkbox"/>
If checks are signed electronically, is the signature stamp or software in the custody and control of the chief fiscal officer?	<input type="checkbox"/>	<input type="checkbox"/>
Are canceled checks or check images returned with bank statements and maintained on file?	<input type="checkbox"/>	<input type="checkbox"/>
Are all unused checks properly controlled (blank check stock)?	<input type="checkbox"/>	<input type="checkbox"/>

⁷ <https://www.osc.ny.gov/files/local-government/publications/pdf/fiscal-oversight-responsibilities-of-the-governing-board.pdf>

Cash Reconciliations		YES	NO	
Are bank accounts reconciled? <i>By Whom? _____ How Often? _____</i> <i>Who Reviews/Verifies Them? _____</i>		<input type="checkbox"/>	<input type="checkbox"/>	
Is the bank reconciliation performed by a person whose job duties do not include maintaining either the cash receipts or disbursements journals or receiving or disbursing cash?		<input type="checkbox"/>	<input type="checkbox"/>	
Is the bank reconciliation performed in a timely manner after the bank statement is received?		<input type="checkbox"/>	<input type="checkbox"/>	
Last Bank Reconciliation for Each Bank Account		<input type="checkbox"/>		
Bank Account	<input type="checkbox"/>			<input type="checkbox"/>
	<input type="checkbox"/>			<input type="checkbox"/>
	<input type="checkbox"/>			<input type="checkbox"/>
	<input type="checkbox"/>			<input type="checkbox"/>
	<input type="checkbox"/>			<input type="checkbox"/>
	<input type="checkbox"/>			<input type="checkbox"/>
Are reconciliations documented and available for review?		<input type="checkbox"/>	<input type="checkbox"/>	
Does the reconciled bank balance agree with the cash balance recorded in the accounting records?		<input type="checkbox"/>	<input type="checkbox"/>	

Receivables	YES	NO
Are receivable control accounts maintained?	<input type="checkbox"/>	<input type="checkbox"/>
Is there indication that the receivable control accounts are reconciled to the detail subsidiary records?	<input type="checkbox"/>	<input type="checkbox"/>
Investment Records	YES	NO
Is an investment record maintained?	<input type="checkbox"/>	<input type="checkbox"/>
Is the record complete and up-to-date?	<input type="checkbox"/>	<input type="checkbox"/>
Deposit Protection	YES	NO
Has the bank pledged adequate, eligible securities to protect deposits and investments (under the custody of the chief fiscal officer) that exceed FDIC insurance protection?	<input type="checkbox"/>	<input type="checkbox"/>

Indebtedness Records <i>(This record is maintained by the clerk in certain local governments)</i>	YES	NO
Is an indebtedness register maintained?	<input type="checkbox"/>	<input type="checkbox"/>
Is the register complete and up-to-date?	<input type="checkbox"/>	<input type="checkbox"/>
Property Records	YES	NO
Are property records maintained?	<input type="checkbox"/>	<input type="checkbox"/>
Are the records up-to-date?	<input type="checkbox"/>	<input type="checkbox"/>
Are all fixed assets included in the records?	<input type="checkbox"/>	<input type="checkbox"/>
Are physical inventories taken and compared to the records?	<input type="checkbox"/>	<input type="checkbox"/>
Financial Reporting	YES	NO
Are interim reports (budget/actual; trial balances; etc.) prepared?	<input type="checkbox"/>	<input type="checkbox"/>
Are the reports distributed to the governing board and department heads?	<input type="checkbox"/>	<input type="checkbox"/>
Does total year-end recorded cash agree with that reported in the annual financial report?	<input type="checkbox"/>	<input type="checkbox"/>
Payrolls	YES	NO
Are payrolls certified/approved by the appropriate official?	<input type="checkbox"/>	<input type="checkbox"/>
Are pay rates in accordance with collective bargaining agreements and other lawful employment contracts, or board resolutions?	<input type="checkbox"/>	<input type="checkbox"/>
Is leave time accounted for?	<input type="checkbox"/>	<input type="checkbox"/>

Appendix B: Response From Town Officials

Town Of Clermont
1795 Rte 9
Germantown NY 12526
518-537-6868

Re: Audit Response

This document is the response from the Clermont Town Supervisor to the Transparency of Fiscal Activities Audit S9-25-27 February 2026.

Most of the audit findings focused on lack of information provided to the Town Board by the Supervisor and Town Accountant, the Town did not file the AFR's for the last 3 years, and establishing pay rates for Town employees.

The Supervisor will be requesting the Town Accountant provide the following information listed below monthly to the Town Board electronically to satisfy the State Transparency Audit recommendations.

Balance Sheets, Income Statements, Revenue Budget Report, Expense Budget Report, Trial Balance, General Ledger, Cash Disbursement Journal, Cash Receipts Journal, General Journal, Bank Recs.

The Town will also be using the checklist provide when conducting our annual audit to ensure we cover and review all information.

The filing of the AFR's is currently being done and will be completed and up to date in the next 2 weeks after you assisted us with getting access to the system. We discussed the issues of accessibility and sign in problems with the filing system which is why the reports were not filed. All the work is done for these reports as you reviewed, and will be kept up to date moving forward.

The Establishing of pay rates for Town employees was a simple oversight that has not happened in the past. We correctly budgeted the amount were paying

our employees as you verified but simply omitted the pay rate somehow. This will be corrected and not be a reoccurring problem.

Thank you for verifying everything else was acceptable and no real issues were found other than providing more documentation and filing reports. We have a process in our Town that provides multiple checks and balances but will be happy to start providing more information for additional verification and transparency.

See Note 1 Page 14

Raymond Staats

Clermont Town Supervisor

Appendix C: OSC Comment on the Town's Response

Note 1

The audit objective focused on whether the Board conducted or provided for an annual audit of the Town Supervisor's financial records and reports and whether the Supervisor filed the AFR with OSC as required. The audit team's work was limited to this objective and assessed the risk of fraud occurring that is significant within the context of this audit objective, as required by generally accepted government auditing standards (GAGAS). Therefore, these audit results cannot be used to conclude that "everything else was acceptable" or that there was no fraud, theft or professional misconduct in the Town's operations, outside of our audit objective and scope.

Appendix D: Audit Methodology and Standards

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 reviewed Board meeting minutes and interviewed the Supervisor, bookkeeper, Clerk and another Board member to gain an understanding of the Town's operations, the Supervisor's financial recordkeeping and reporting and the Board's oversight regarding annual audits, filing of the AFR and review of financial reports.
- We performed an annual audit of the Supervisor's records selecting certain categories for the fiscal year ended December 31, 2024, using OSC guidance available to Board members. We judgmentally selected the categories more significant to our audit objective for review, including cash receipts, cash disbursements, bank reconciliations, interim financial reports, and payroll for the general and highway funds. We excluded records for receivables, investments, deposit protections, indebtedness, and property from our testing as they were not significant to our audit objective. Using the CFO checklist,⁸ we made observations and reviewed:
 - All 21 payments received for deposit in 2024 totaling \$1,000,685 in the Supervisor's cash receipts log and source documentation on file to determine whether the Supervisor deposited the checks into the Town's bank accounts in a timely manner, as required. We traced the checks deposited to the cash receipts journal report to determine whether the cash receipts were accurately recorded.
 - All 36 cash disbursements for June 2024 totaling \$137,143 to determine whether they were Board-approved and adequately supported and for proper Town purposes. We viewed canceled check images from the bank and Board-audited claim voucher packets to verify and determine the payee, amount and purpose. We judgmentally selected June 2024 because it had the highest dollar value of check disbursements of the 12-month fiscal year 2024.
 - All electronic payments made by the Town as noted in the Supervisor's bank statements for the fiscal year 2024 to determine whether they were for proper Town purposes. None were observed.
 - The December 2024 bank reconciliations for all bank accounts to determine whether the reconciled bank balances agreed with cash balances recorded in the accounting records. We judgmentally selected December 2024 because it was the last month of the 12-month fiscal year 2024.
 - The payroll records for the December 12, 2024 pay period for all 29 employees and compared the amount paid to Town employees with Board-approved salary schedules

⁸ See Appendix A for Additional Resources – General Recordkeeping and CFO Checklist

included in the 2024 reorganization meeting minutes and adopted budget to determine whether the Town's payroll, paid by the Supervisor, was in accordance with the Board-approved pay rates.

- We traced all checks payable to the Supervisor and bookkeeper in the Supervisor's check registers and the bank canceled check images to the source documentation in the Board claim voucher packets to determine whether the checks were for the same payee and amount and were for proper Town purposes. These individuals were judgmentally selected because of their role in the Town's financial operations.
- We assessed whether the Town had experienced any significant fiscal concerns in 2024 by reviewing the Supervisor's December 2024 bank accounts' ending cash balances for unrestricted funds with financial activity pertaining to the general and highway funds and compared them to the 2025 fiscal year's budgeted appropriations for the general and highway funds to reflect the ability of the Town to fund its adopted 2025 general and highway fund budgeted appropriations.

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.

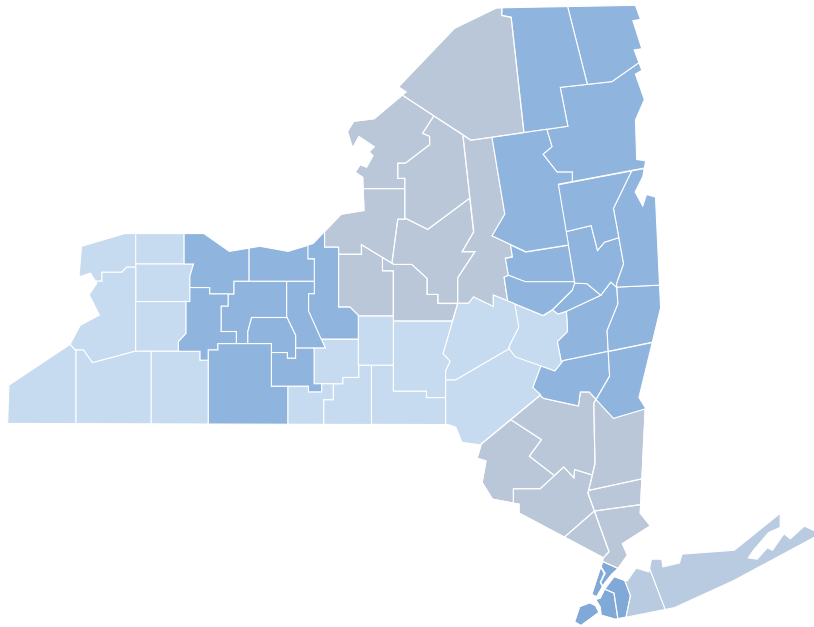
Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample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

Contact

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