



Preston Fire District

Board Oversight

2025M-87 | March 2026

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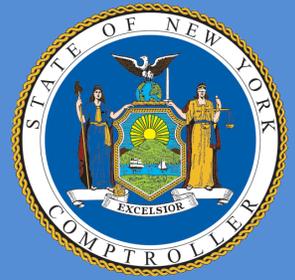
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Audit Results

Preston Fire District



Audit Objective	Audit Period
Did the Preston Fire District (District) Board of Fire Commissioners (Board) provide adequate oversight of the District's financial activities?	January 1, 2022 – June 3, 2025
Understanding the Audit Area	
<p>The board of fire commissioners is responsible for managing and controlling the fire district's financial operations by providing adequate oversight of the financial activities to help ensure public funds are managed with accountability, transparency and integrity. This critical function can help maintain public trust, ensure legal compliance and prevent mismanagement, waste and fraud. Adequate oversight includes adopting required policies, monitoring investments, properly auditing claims, annually auditing the fire district treasurer's records and ensuring that annual financial reports (AFRs) are filed in a timely manner.</p> <p>The District's budgeted appropriations for 2025 were \$57,300 and disbursements totaled \$151,873 from January 1, 2022 through December 31, 2024. During our audit period, the District maintained a capital reserve fund in a savings account that offered 0.02 percent interest, and the average daily balance available for investment from this account was \$208,626.</p>	

Audit Summary

The Board did not provide adequate oversight of the District's financial activities. Specifically, the Board missed an opportunity for the District to realize additional revenues which would benefit District operations and potentially reduce the financial burden for District taxpayers.

Also, the Board did not:

- Adopt an investment policy or adequately monitor investments.
- Adequately audit claims
- Establish a procurement policy
- Annually audit the District Treasurer's (Treasurer) records
- Ensure the AFRs were filed in a timely manner

Because the Board did not sufficiently oversee the District's financial activities, its ability to ensure that all District purchases were legitimate District expenditures and were obtained at the best value was compromised. In addition, when the Board does not perform an annual audit or ensure that the AFRs are filed, transparency is diminished and the Board, taxpayers, OSC and other interested parties cannot assess the District's financial standing.

While the District's investments were legal, safe and liquid, investment yields could have been improved. Officials maintained the capital reserve fund in a savings account that offered 0.02 percent interest with earnings of \$125 during the three complete fiscal years of the audit period. Had officials invested in an alternative investment available to the District, such as Treasury Bills, with an average rate of 3.89 percent interest, they could have realized additional earnings of approximately \$26,000 during the same period.

Furthermore, we reviewed claims associated with 36 disbursements totaling \$12,836 of the 172 disbursements totaling \$151,873 that the District paid during the three completed fiscal years of the audit period and determined that there was no indication in the Board's meeting minutes that 19 of the 36 claims were audited or approved by the Board. Additionally, because no procurement policy was in place, District officials did not have guidance on when and how to help ensure that they obtained the best value possible when making purchases under legally required bidding thresholds.

The Board also did not ensure that the Treasurer presented her records to be audited each year, as required by New York State Town Law (Town Law) Section 177, to perform an independent verification that District funds were properly accounted for and transactions were properly recorded. Additionally, the Treasurer did not file the District's AFRs with the Office of the State Comptroller (OSC) in a timely manner and had not filed the 2024 AFR as of the end of the audit period.

The report includes 13 recommendations that, if implemented, will improve the District's oversight of financial activities. District officials agreed with our recommendations and indicated that they have initiated corrective action. Appendix C includes our comment on an issue District officials raised in their 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 the New York State General Municipal Law (GML). Our methodology and standards are included in Appendix D.

The Board has the responsibility to initiate corrective action. Pursuant to Section 181-b of New York State Town Law, a written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and forwarded to our office within 90 days. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board to make the CAP available for public review.

Board Oversight: Findings and Recommendations

To effectively oversee financial activities, the board of fire commissioners should establish a system of internal controls that clearly defines policies and procedures for key financial areas. These policies and procedures should be designed to help ensure that:

- Investments and deposits are safeguarded and the fire district realizes additional earnings on funds that are available to invest
- Goods and services are properly procured and claims are properly processed, audited and approved
- The fire district treasurer's records and reports are annually audited
- The fire district's AFRs are filed in a timely manner.

Town Law Section 176-e requires elected and appointed board members to complete an OSC-approved fiscal oversight training course within 270 days of their first day in office to cover the board members' legal, fiduciary, financial, procurement and ethical responsibilities.

More details on the criteria used in this report, as well as resources we make available to fire district officials that can help officials improve operations (Figure 2) are included in Appendix A.

Finding 1 – The Board did not adopt an investment policy or adequately monitor investments.

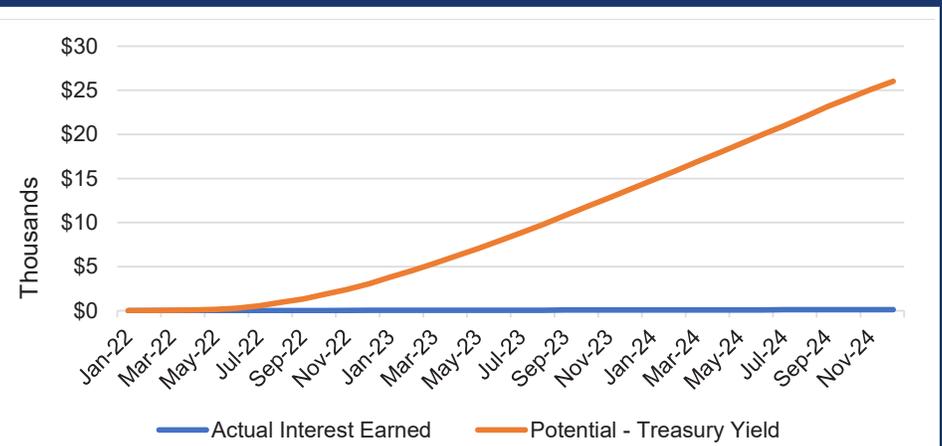
From January 1, 2022 through December 31, 2024, the District maintained capital reserve funds in a savings account at a local bank earning 0.02 percent interest. The average daily balance available for investment from this account during this period was \$208,626 and was available for investment because it was not needed for operations. The District earned \$125 in investment earnings from funds maintained in the account. However, because the Board did not adopt an investment policy that clearly outlined expectations and guidelines for investing District funds and effectively balanced legality, liquidity, safety and yield, it missed opportunities to enhance the District's earnings.

We compared the District's actual investment earnings with the Federal Deposit Insurance Corporation's (FDIC) Treasury Yield rates for the same period and determined that Treasury Bills, which are another authorized investment option,¹ returned an average rate of 3.89 percent over the three-year period that we reviewed. Had District officials invested available funds in Treasury Bills, they may have increased the investment earnings by up to approximately \$26,000 during this period (Figure 1).

¹ GML Section 11 allows boards of fire commissioners to authorize fire district treasurers to invest money that is not required for immediate expenditure in certain authorized investment options other than fire district bank accounts. Additional guidance can be found in OSC's *Local Government Management Guide – Investing and Protecting Public Funds* (refer to Appendix A for more information).

The District Secretary (Secretary) told us that the Board contacted the District's bank in late 2024, before our audit began, to inquire about available investment options. In May 2025, a representative from the bank met with the Board and discussed available options. The Board ultimately decided to place the capital reserve money in an insured cash account at the bank, which offered an interest rate of 4.05 percent.

Figure 1: Comparison of Actual to Potential Investment Earnings^a



a) OSC's audit findings and discussions should not be considered an endorsement of any particular investment option, investment advice or an approval of specific investment decisions. While the figure includes a representation of the potential investment earnings associated with the District's current accounts and other investment options, it is incumbent on District officials, themselves, to determine which investment options are in the District's best interest and the interests of its taxpayers by balancing legality, liquidity, safety and yield.

Recommendation

1. District officials should consider all four objectives of a comprehensive investment program – legality, safety, liquidity and yield – when investing available funds. This includes adopting a written investment policy, monitoring investments, periodically soliciting interest rate quotes, and obtaining investment information from multiple financial institutions to help ensure funds are invested to benefit District operations and taxpayers.

Finding 2 – The Board did not adequately audit claims.

Although the Board Chairman (Chairman) and Treasurer told us that the Board reviews and approves claims at its monthly meetings, we determined that the Board did not properly audit all claims. The Treasurer prepared claims for review but did not prepare an abstract (list of claims) to reflect which claims were allowed or disallowed, in whole or in part. Additionally, the Secretary recorded the bills in the meeting minutes, but we identified discrepancies.

We reviewed claims associated with 36 disbursements totaling \$12,836 of the 172 disbursements totaling \$151,873 that were paid during the three complete fiscal years of the audit period and

determined that 19 of the 36 claims² were not listed on an abstract to indicate that they had been audited or approved, as follows:

- The Board authorized the Treasurer to pay utility bills in advance of Board approval during the organizational meeting, but 17 payments for utilities totaling \$1,324 were not audited or included in the list of approved checks in the Board's meeting minutes, either before or after payment.
- Two claims for insurance and supplies totaling \$933 did not have documented approval in the Board's meeting minutes.

During our review, we also determined that one payment totaling \$250 was paid to a vendor that provided emergency medical services software maintenance. However, the claim did not have adequate support to indicate that it was a legitimate District purchase, even though it was a recurring payment and was approved by the Board as stated in the Board's meeting minutes. Additionally, we identified two claims for supplies totaling \$87 and one claim for a vehicle repair totaling \$1,066 that improperly included sales tax totaling \$85, which the District is exempt from paying. The remaining claims in our sample contained adequate supporting documentation.

Two Board members told us that they previously reviewed claims and signed them to indicate their approval, but they stopped doing this a few years ago. The Chairman said that the Board felt it was redundant to review and sign the claims when the Board, as a whole, had already approved the total expenditures in the budget. However, approving the budget is not the same as auditing claims, which ensures that each specific disbursement represents an actual and appropriate District expenditure and verifies that each disbursement will not exceed budgeted appropriations.

When claims are not adequately reviewed and approved by the Board, there is an increased risk that disbursements could be for improper purposes or that irregularities could go undetected and uncorrected.

Recommendations

The Board should:

2. Audit and approve all claims before the Treasurer pays them and ensure that all claims that are allowed to be paid before audit are audited after payment.
3. Ensure that the Treasurer presents monthly abstracts for the Board to review and documents which claims that the Board allows or disallows (in whole or in part).
4. Ensure that the Secretary accurately records claims-related information in the Board's monthly meeting minutes.

² The claims included payments for utilities, equipment repairs, office and firefighting supplies, and advertisements.

The Treasurer should:

5. Prepare a monthly abstract and present it to the Board to review at its monthly meetings.

The Secretary should:

6. Accurately record approved claims-related information in the Board's monthly meeting minutes.

Finding 3 – The Board did not adopt a procurement policy.

The Board did not adopt a procurement policy to provide guidance on how District officials should procure goods and services. Consequently, District officials did not have any formal guidelines when purchasing goods and services that fall below legal bidding thresholds.

We reviewed 17 purchases totaling \$12,298, none of which were subject to competitive bidding. We determined that, although there was evidence that District officials discussed obtaining quotes for the purchases, the claims did not include any direct written evidence of the quotes, or of vendors providing them, except for one disbursement for a driveway project.

The Chairman and two Board members told us that when they budget to purchase equipment, they conduct research to get the best item at the best price. For example, the Board member who researches prices for gear and equipment told us that he compares prices, including shipping costs, between three vendors before purchasing. But he did not retain the pricing documentation after he placed the order.

The Board also solicited quotes from three companies for a driveway repair project completed during the audit period. Because only one company responded, the Board contracted with that company for a cost of \$9,515. However, without an established procurement policy and procedures, District officials do not have any guidance, other than their own discretion, for determining how to ensure that the District receives the best value possible when purchasing goods and services.

In addition, we reviewed the District's contract with a local vendor for purchasing propane used to heat the fire station. The Secretary told us that the District switched to the current vendor at least five years ago because officials were offered better rates than they were receiving at the time.

However, we compared the propane vendor contract rates to the rates that were available through the New York State Office of General Services (OGS) contract and determined that the District could have received a better price by using an OGS contract vendor when purchasing approximately 600 gallons of propane that the District used annually. The 2024 contract with the local vendor (who the District paid in December 2023) charged \$2.699 per gallon of propane, but the average OGS price per gallon for propane in 2024 was \$1.315. If District officials had considered using the OGS contract,³ they might have saved \$1.384 per gallon (51 percent), or approximately \$830.

³ To obtain the contract pricing offered through OGS, officials would need to submit the District's necessary fuel requirements for the upcoming contract period before awarding the contracts, or reach an agreement with the OGS contract vendor.

Although District officials have informally incorporated some procedures to seek competition when purchasing goods and services, a formal written procurement policy and related procedures would provide officials with guidance for helping to ensure that the District receives the best value and price when purchasing goods and services that fall below legal bidding thresholds.⁴ When the Board does not ensure that officials seek appropriate competition before making purchases, the District may miss out on possible cost savings and pass on increased costs to District taxpayers.

Recommendation

7. The Board should develop and adopt a written procurement policy with guidance and documentation requirements for how to purchase goods and services that are not subject to competitive bidding requirements.

Finding 4 – The Board did not ensure that the Treasurer presented her records to be audited and filed the District’s AFRs in a timely manner.

Annual Audit – The Board did not ensure that the Treasurer presented her records to be audited each year, as required by Town Law Section 177, so that the Board could perform an independent verification that District funds were properly accounted for and transactions were properly recorded. Without sufficient oversight and an audit of the Treasurer’s records, there is an increased risk that errors and irregularities could occur and remain undetected and uncorrected.

The Secretary and Treasurer were unaware of the need to provide District records to the Board annually for audit. Additionally, District officials could not provide documentation that Board members completed the required fiscal oversight training. Had they completed the training, they would have been aware of their responsibility to ensure the completeness and accuracy of the District’s records.

AFR Filing – The Board did not ensure that the Treasurer prepared and filed the District’s AFR with OSC in a timely manner for the 2022 through 2024 fiscal years. After OSC notified the District of our audit, the Treasurer filed the 2022 AFR on March 11, 2025 (740 days late) and the 2023 AFR on March 13, 2025 (377 days late).

When the Treasurer does not file the District’s AFRs in a timely manner, public transparency is diminished and the Board, District residents and taxpayers, OSC and other interested parties cannot

⁴ Purchase contracts involving expenditures that exceed \$20,000, and contracts for public work involving expenditures that exceed \$35,000, are generally subject to GML’s competitive bidding requirements

assess the District's financial standing. The 2024 AFR's deadline to be filed was March 2, 2025, and it remains unfiled.⁵

Recommendations

The Board should:

8. Ensure that the Treasurer presents her records to the Board each year to be audited.
9. Conduct a thorough and deliberate annual audit of the Treasurer's records.
10. Ensure that the Treasurer prepares and files the 2024 AFR and files subsequent AFRs with OSC within 60 days of the end of the fiscal year.
11. Comply with Town Law by ensuring all elected or appointed Board members complete the fiscal oversight training within 270 days of assuming their roles and maintain appropriate records to support the completion of the training.

The Treasurer should:

12. Provide the Board with the books, records, claim vouchers and canceled check images annually.
13. Prepare and file the delinquent AFR and file subsequent AFRs with OSC within 60 days of the end of the fiscal year.

⁵ More information on AFR nonfilers and the local government's current AFR filing status can be found on OSC's website at: <https://web.osc.state.ny.us/localgov/afr-non-filers/>

Appendix A: Profile, Criteria and Resources

Profile

The District is located in the Town of Preston in Chenango County and provides fire protection and emergency medical services to the Town of Preston and a portion of the Town of Plymouth by contract. The District is associated with a fire company that provides fire response staffing through its volunteer membership.

An elected five-member Board governs the District and is responsible for its overall financial management. The Treasurer is responsible for maintaining custody of, disbursing, depositing and accounting for the District's financial activities; preparing financial reports; and filing the District's AFRs.

Criteria – Board Oversight

A board of fire commissioners is responsible for overseeing a fire district's financial activities. To fulfill this duty, the board of fire commissioners must establish adequate internal controls, which include policies and procedures designed to ensure that transactions are authorized and properly recorded and that financial reports are accurate, reliable and filed in a timely manner.

GML Section 39 requires fire districts to have an investment policy that details the fire districts' policies, procedures and instructions for officers and staff regarding investing funds and monitoring, securing and reporting on investments. The investment policy must include, at a minimum, standards for security and collateral agreements, a list of types of permitted investments, standards for diversification of investments, standards for the qualifications of firms with which the unit transacts business, and procedures to satisfactorily secure the local government's financial interests in investments. The board of fire commissioners must review the investment policy annually.

The board of fire commissioners should ensure the prudent and economical use of public money, in the best interests of the fire district's taxpayers, by seeking competition on purchases as required by GML Sections 103 and 104-b. GML Section 104-b requires the board of fire commissioners to adopt a procurement policy to provide guidelines for procuring goods and services not subject to the competitive bidding requirements set forth in GML Section 103. Procurement policies and procedures provide fire district officials with guidance for ensuring that competition is sought in a reasonable and cost-effective manner for procurements that fall below the bidding thresholds and for other contracts not subject to the competitive bidding set forth in GML.

Town Law Section 176 requires the board of fire commissioners to perform a thorough audit of all claims before they are paid to ensure that the claims are supported with itemized invoices and that fire district funds are used for legitimate expenditures. A proper claims audit provides a thorough and deliberate examination to determine whether a claim is a legal obligation and a proper charge against the fire district. A claim packet should contain enough detail and documentation so that the board

of fire commissioners will have sufficient information to make that determination. The board of fire commissioner's audit responsibilities include determining that a claim:

- Is for a valid and legal purpose
- Is in compliance with competitive bidding and procurement policy requirements
- Is mathematically correct
- Is sufficiently itemized
- Is authorized and approved
- Is supported by sufficient documentation, such as detailed receipts, invoices and receiving documentation
- Does not include sales tax.

The board of fire commissioners may, by resolution, authorize the payment in advance of audit for claims for public utility services, postage, freight and express charges. These claims should be presented to the board of fire commissioners for audit at its next regular meeting.

After the board of fire commissioners has completed its audit, the fire district secretary to the board of fire commissioners (or a fire commissioner, if the fire district secretary and fire district treasurer are the same person) should sign the abstract (list of claims) to direct the fire district treasurer to pay the claims that have been approved by the board of fire commissioners. The board of fire commissioners' meeting minutes should reflect which claims have been audited and whether they were allowed or disallowed, in whole or in part. The meeting minutes also should indicate the beginning and ending claim numbers that were approved for payment and the total amounts approved by fund.

Town Law Section 176-e requires elected and appointed board members to complete an OSC-approved fiscal oversight training course within 270 days of their first day in office to cover the board members' legal, fiduciary, financial, procurement and ethical responsibilities. Board members are required to complete the training each time they are elected, re-elected, appointed or reappointed to office.

Town Law Section 177 requires the fire district treasurer to annually account with the board of fire commissioners for all money received and disbursed during the preceding year and to produce all books, records and supporting documentation for audit.

GML Section 30 requires the fire district treasurer to file the fire district's AFR with OSC within 60 days of the end of the fire district's fiscal year. The AFR provides the board of fire commissioners, OSC, fire district residents, taxpayers and other interested parties with a transparent tool to monitor and evaluate the fire district's financial activities.

Additional Board Oversight Resources

Figure 2: OSC Publications

OSC publications are available on our website to help officials understand and perform their responsibilities include the following:

<p><i>Fiscal Oversight Responsibilities of the Governing Board</i></p>	<p><i>Improving the Effectiveness of Your Claims Auditing Process</i></p>
<p>https://www.osc.ny.gov/files/local-government/publications/pdf/fiscal-oversight-responsibilities-of-the-governing-board.pdf</p>	<p>https://www.osc.ny.gov/files/local-government/publications/pdf/improving-the-effectiveness-of-claims-auditing-process.pdf</p>
<p><i>The Internal Audit Process for Fire Districts</i></p>	<p><i>Investing and Protecting Public Funds</i></p>
<p>https://www.osc.ny.gov/files/local-government/resources/pdf/internalauditprocess.pdf</p>	<p>https://www.osc.ny.gov/files/local-government/publications/pdf/investing-and-protecting-public-funds.pdf</p>

In addition, our website can be used to search for audits, resources, publications and training for officials: <https://www.osc.ny.gov/local-government>.

Appendix B: Response From District Officials

Board of Fire Commissioners
Town of Preston New York
124 County Road 19
Norwich New York 13815
March 2, 2026

Response to the OSC Audit report draft

The Preston Volunteer fire department, over which this board presides, was begun in 1957 as an informal agreement between friends, neighbors and farmers to protect against fire. It was based on knowing the members of the community and that their word and handshake were sufficient guarantees. But those times have changed dramatically over the ensuing 69 years. Unfortunately, many of the policies from that era have survived because “that is how it’s always been done”. This audit was a welcome opportunity for us to understand those areas where those old policies were no longer sufficient to meet the mandates of this board.

The board has unanimously embraced the findings of the audit report. We have already been instituting changes based on the auditor’s recommendations. As outlined in the report, we have transferred our capital reserve and checking accounts to higher yielding plans resulting in a significantly increased income to benefit the district. In addition the secretary, over the last 9 months, has documented the utility expenditures in the monthly minutes. Also, written policies governing investments, procurements, the claims auditing process, as well as the end of the year financial audit are all in the process of being drafted.

While the audit outlined several procedural deficiencies, it did not uncover any examples of misuse of public funds or evidence of malfeasance by this board. Hopefully this will assure the residents of the district that the board, despite the procedural issues, has continued to safeguard the public monies.

See Note 1 Page 14

The auditing process was lengthy and at times contentious. However, in the end, the audit draft presented was accurate, informative and fair. The Board thanks the auditors for their patience and professionalism, and especially for their willingness to provide help whenever needed both now and in the future. We look forward to instituting the auditor’s recommendations and becoming fully compliant with the current mandates governing a board of fire commissioners.

**Preston Board of Fire Commissioners
Head Chairman**

Kelvin Bush

Date: 3-2-26

Appendix C: OSC Comment on the District's Response

Note 1

The audit objective focused on whether the Board provided adequate oversight of the District's financial activities. The audit team 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 there is no fraud, theft or professional misconduct in the District's operations.

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 interviewed District officials and reviewed the Board's meeting minutes to gain an understanding of the District's investment procedures, claims audit process and purchasing procedures. We also determined which financial records and reports were prepared, provided to the Board and reported to relevant agencies.
- We reviewed all bank statements and bank activity, including canceled check images from January 1, 2022 through December 31, 2024, to calculate the District's total deposits and disbursements made during the audit period.
- Using our professional judgment, we compared the interest rate offered in the capital reserve savings account to the Treasury Yield rate from the FDIC website. We calculated the amount of investment earnings that the District may have realized if officials considered Treasury Bills as an investment option and invested all available funds. We compared our calculated monthly investment earnings that may have been realized to the investment earnings that the District actually realized.
- We used our professional judgment to select claims related to 36 disbursements totaling \$12,836 (7 percent) of the 172 disbursements totaling \$151,873 that the District made during the audit period, to determine whether the 36 claims were adequately supported and properly approved. We selected these disbursements from six months during our audit period (May 2022, June 2023, November 2023, February 2024, March 2024 and September 2024). We used our professional judgment to select these months so that the disbursements that we reviewed would represent a variety of different disbursements made by the District, such as insurance, office supplies, utilities, vehicle maintenance and repair and software licensing.
- We used our professional judgment to select a sample of 17 District purchases totaling \$12,298 to determine the effect of the District not having a procurement policy. We evaluated documentation from the District's largest purchase (a driveway repair), all 15 diesel fuel purchases and the sole purchase of propane during the audit period. We selected this sample with the expectation that competition should have been sought for these purchases. We compared the diesel fuel and propane costs per gallon paid by the District to OGS contract rates to determine whether the District could have achieved savings by using the OGS contracts.
- We reviewed the District's AFR filings during the audit period to determine whether the Treasurer submitted the AFRs to OSC within 60 days of the close of the District's fiscal year. We also compared the Treasurer's reports and bank statements with the 2023 AFR to determine whether the AFR was properly prepared.

We conducted this performance audit in accordance with GAGAS. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis

for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

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 relevant population size and the sample selected for examination.

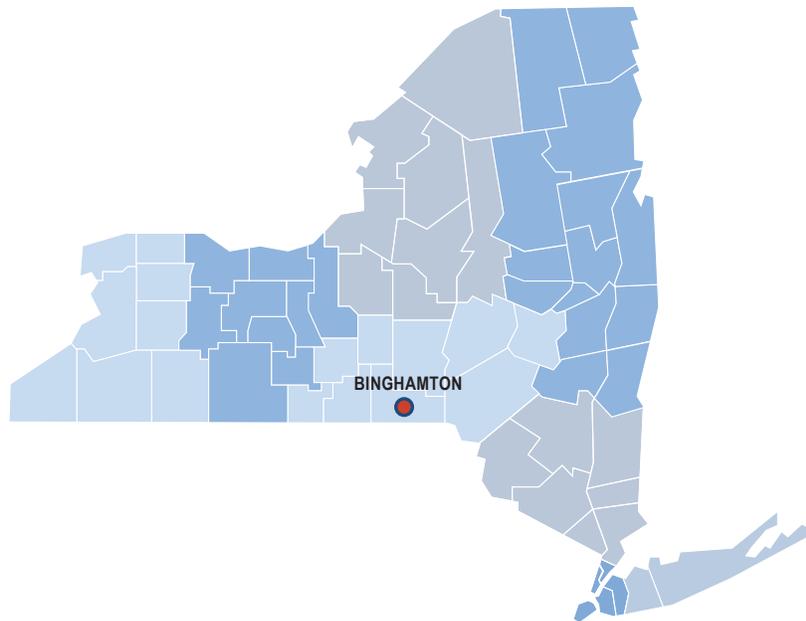
Contact

BINGHAMTON REGIONAL OFFICE – Lucas S. Armstrong, Chief of Municipal Audits

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