



# Town of Waterloo

## Board Oversight

### Report of Examination

Period Covered:

January 1, 2015 – November 3, 2016

2017M-110



Thomas P. DiNapoli

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# State of New York Office of the State Comptroller

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## **Division of Local Government and School Accountability**

December 2017

Dear Town Officials:

A top priority of the Office of the State Comptroller is to help local government officials manage government resources efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support government operations. The Comptroller oversees the fiscal affairs of local governments statewide, as well as compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving operations and Town governance. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard local government assets.

Following is a report of our audit of the Town of Waterloo, entitled Board Oversight. This audit was conducted 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.

This audit's results and recommendations are resources for local government officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller  
Division of Local Government  
and School Accountability*

# Introduction

## Background

The Town of Waterloo (Town) is located in Seneca County and has approximately 7,500 residents. The Town is governed by an elected Town Board (Board), composed of four members and the Supervisor. The Board is responsible for the general oversight and control of the Town's financial operations which include establishing policies and procedures to effectively monitor operations. The Supervisor serves as the Town's chief executive and chief fiscal officer, and is responsible for the custody of Town funds, maintaining accounting records and preparing the budget and interim financial reports. A secretary assists the Supervisor with financial duties. The current secretary was appointed effective December 28, 2015, following the retirement of the former secretary.

The Town provides various services to its residents including fire protection, street maintenance, snow removal, water, sewer and general government support. Total budgeted appropriations for all Town funds were approximately \$2.4 million for 2016, funded primarily by real property taxes, sales taxes and water and sewer rents. The Town's funds to account for the financial activity of its four water districts and two sewer districts totaled \$237,700 and \$323,140, respectively.

## Objective

The objective of our audit was to determine if the Board provided adequate oversight of the Town's financial affairs. Our audit addressed the following related question:

- Did the Board provide adequate oversight of the Town's finances?

## Scope and Methodology

We examined the Board's oversight of the Town's financial operations for the period January 1, 2015 through November 3, 2016. We extended our scope back to January 1, 2013 to review the financial operations of the Town's water and sewer districts. In addition, we extended the scope forward to review the 2016 financial results of the water and sewer districts.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit are included in Appendix B of this report. 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.

**Comments of Local Officials  
and Corrective Action**

The results of our audit and recommendations have been discussed with Town officials, and their comments, which appear in Appendix A, have been considered in preparing this report. Town officials generally agreed with our recommendations and indicated they will take corrective action.

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 forwarded to our office within 90 days, pursuant to Section 35 of New York State 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 this plan available for public review in the Clerk's office.

## Board Oversight

The Board is responsible for overseeing the Town's financial operations and safeguarding its financial resources. These responsibilities include ensuring that appropriate policies, procedures and agreements are established and enforced. Written documentation that provides clear provisions on how the Board intends to conduct operations is a key component of an organization's control environment. The Board must ensure it has sufficient information to adequately monitor operations and address any issues or irregularities in a timely manner.

The Board has not established adequate policies and procedures governing separation payments. The current policy does not specifically outline procedures for the calculation of separation payments, including any verification or approval of the detailed calculation by the Supervisor or the Board. The calculations for separation payments made to two employees during our audit period were incorrect, resulting in inappropriate payments totaling \$1,271 for additional leave accruals that were not earned. The Town also paid \$17,500 to a retiring employee to cover the subsequent year's health insurance premiums, with no documented Board approval. Additionally, separation payments totaling \$50,128 were paid from an "Employee Benefit Reserve" in 2016, which was not appropriately established. Furthermore, payments for health insurance premiums are not authorized expenditures to be paid from such a reserve.

The Board also did not establish policies and procedures governing the financial operations of the water and sewer districts; did not enter into inter-municipal agreements with the Village of Waterloo (Village) for water and sewer services provided to the Town; and did not require regular and adequate reports from the Village to monitor the financial operations of the water and sewer districts. Town officials also did not prepare formal water reconciliations to determine unaccounted-for water, which totaled 26.8 million gallons (30 percent) from January 1, 2015 through June 30, 2016, which is three times the federal goal for acceptable water loss.<sup>1</sup> Additionally, 18 of the 127 water and sewer bills reviewed (14 percent) were not prepared according to the Board-adopted rate schedule. From 2013 through 2016, three water districts and both sewer districts experienced net operating deficits, ranging from a total of \$11,742 to \$82,676. Two districts incurred a continually growing deficit fund balance over the four-year period. The Board hired a consulting firm to analyze unaccounted-for water

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<sup>1</sup> The Environmental Protection Agency (EPA) industry goal for acceptable unaccounted-for water is 10 percent.

and was provided a report in 2015 with numerous recommendations to improve operations, most of which have not been addressed. Without adequate oversight the Board is unable to monitor the Town's financial operations and address any issues or irregularities in a timely manner.

## Separation Payments

Employee compensation and benefits are a significant operating cost to the Town. In addition to established wages and salaries, municipalities often provide separation payments to employees for all or a portion of their earned but unused leave time when the employee retires or otherwise leaves employment. The Town may also provide other retirement incentives to employees that are not based on remaining leave balances. These payments are an employment benefit generally granted in collective bargaining agreements, individual employment contracts or Board-adopted employment policies and can represent significant Town expenditures. As such, Town officials must ensure that employees are paid only the amounts to which they are entitled by ensuring each payment is accurate and authorized by a Board-approved employment contract or policy. The amount and reason for these payments should be transparent to assure the public that they are legitimate and reasonable. Additionally, under New York State General Municipal Law (GML) municipalities may establish an employee benefit accrued liability reserve (EBALR) to pay a portion or all of the expenditures associated with accrued leave payouts.

The Board established policies for separation payments and a retirement bonus<sup>2</sup> in its employee handbook in January 2015. However, the policy does not specifically outline procedures for processing separation payments, including any verification or approval of the detailed calculation by the Supervisor or the Board to ensure that it is accurate.

The Board approved separation payments to two employees in 2016, but did not review and approve the calculation of these payments. In addition, one of these employees calculated her own payment as she was the individual responsible for preparing the Town's biweekly payroll and maintaining leave records.

As a result of the Board's inadequate oversight, the calculations for payments to these two employees were incorrect. The calculations of separation payments inaccurately prorated the years of service for each employee, and therefore the Town inappropriately paid a total of \$1,271 in unearned leave accruals. The Town also paid \$17,500 to one of these employees to cover the subsequent year's health

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<sup>2</sup> Retiring full-time employees are eligible for a bonus of \$750 for each year of service between one and 10 years plus \$800 for each year of service between 11 and 20 years and \$900 for each additional service year beyond 20.



insurance premiums. While the Board approved the payment, such a payment was not authorized by the employee handbook or other policy. Further, there was no documentation that this payment was offered to the other employee, and the Board minutes did not include the amount.

The Board also established an “Employee Benefit Reserve” on March 29, 2016 and funded the reserve with \$143,600.<sup>3</sup> However, there is no legal authorization for the creation of such a reserve, as worded.<sup>4</sup> The Town made separation payments totaling \$50,128 from the reserve in 2016, including \$17,500 for health insurance premiums which is not a statutorily authorized expenditure to be paid from any type of reserve fund. Documenting adequate policies and procedures for separation payments would help prevent any confusion or misunderstanding and ensure that proper supporting documentation is maintained and calculations are reviewed and approved by the Board before payment.

## **Water and Sewer Operations**

The Board is responsible for the oversight and effective management of Town water and sewer operations, including establishing and enforcing policies and procedures to ensure bills are accurate and timely, reports are regularly generated and reviewed, water is properly accounted for and inter-municipal agreements<sup>5</sup> are established and adhered to. Written agreements should be as specific as necessary to implement the intent of the parties. Policies or agreements that lack specificity can lead to indecision, disagreements or additional costs. The Board is also responsible for the financial planning and management necessary to maintain the water and sewer districts’ financial health. The Board must adequately monitor the districts’ financial operations and ensure that appropriate actions are taken to properly account for district activity and maintain the districts’ financial stability. Town officials should periodically compare water produced with water billed and determine whether any difference is caused by recordkeeping errors, leaks, thefts or malfunctioning meters. The EPA has established an industry goal of no more than 10

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<sup>3</sup> The reserve was funded with fund balance from the following funds: \$57,440 (40 percent) from the general town-wide fund, \$43,080 (30 percent) from the highway town-wide fund and \$43,080 (30 percent) from the highway town-outside-village fund.

<sup>4</sup> GML allows municipal corporations to establish and maintain an employee benefit accrued liability reserve fund to help finance the cost of certain “employee benefits.” The term “employee benefits” is defined in the statute to include accrued but unliquidated time earned by employees that is payable upon termination of service. Typically, moneys in this reserve are set aside to pay for accumulated, unused leave when an employee separates from service.

<sup>5</sup> GML Article 5-G provides broad authority for municipal corporations to cooperate with each other in carrying out their responsibilities and sets forth basic requirements for entering into municipal cooperation agreements.



percent for unaccounted-for water system losses. Additionally, water loss results in an expenditure for which no revenue is received.

The Town purchases the majority of its water from the Village of Waterloo (Village), which provides water and sewer services for the Town and prepares bills and collects and deposits water and sewer rents on the Town's behalf.

Written Governance – The Board has not established policies or procedures governing water and sewer financial operations, including billing, adjustments and the establishment of a standard unit of measure.<sup>6</sup> The Board has also not entered into formal, written inter-municipal agreements with the Village for water and sewer services the Village provides to the Town. While Town officials cited inter-municipal cooperation with the Village for water and sewer services, the informal and undocumented arrangement between the Town and the Village is not sufficient to ensure that the water and sewer districts are properly managed.

Financial Condition – When the Town provides fee-based services, the Board should ensure that the established rates generate sufficient revenues to cover the costs to operate such services. However, because the Board did not appropriately manage the financial condition of the Town's water and sewer districts, three water districts (Burgess Road, Border City and Brewer Road) and both sewer districts experienced net operating deficits during fiscal years 2013 through 2016 (Figure 1). Further, for all four years, the ending fund balances of two districts were in a continual deficit that increased significantly during those four years: Brewer Road WD from (\$4,342) to (\$16,397) and SD2 from (\$2,692) to (\$60,090).

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<sup>6</sup> The Town is currently using both cubic feet and gallons.

**Figure 1: Water and Sewer Districts' Financial Condition**

	2013	2014	2015	2016
<b>Burgess Road Water District</b>				
Beginning Fund Balance	\$50,055	\$38,902	\$42,545	\$23,250
Results of Operations	(\$11,153)	\$3,643	(\$19,295)	(\$43,549)
Ending Fund Balance	\$38,902	\$42,545	\$23,250	(\$20,299)
<b>Border City Water District</b>				
Beginning Fund Balance	\$38,072	\$6,668	(\$15,530)	\$25,375
Results of Operations	(\$31,404)	(\$22,198)	\$40,905	\$31,062
Ending Fund Balance	\$6,668	(\$15,530)	\$25,375	\$56,437
<b>Brewer Road South Water District</b>				
Beginning Fund Balance	(\$4,655)	(\$4,342)	(\$7,813)	(\$11,010)
Results of Operations	\$313	(\$3,471)	(\$3,197)	(\$5,387)
Ending Fund Balance	(\$4,342)	(\$7,813)	(\$11,010)	(\$16,397)
<b>Sewer District 1</b>				
Beginning Fund Balance	\$117,233	\$174,161	\$49,678	\$102,191
Results of Operations	\$56,928	(\$124,483)	\$52,513	(\$67,737)
Ending Fund Balance	\$174,161	\$49,678	\$102,191	\$34,454
<b>5 &amp; 20 Sewer District 2</b>				
Beginning Fund Balance	(\$6,513)	(\$2,692)	(\$12,094)	(\$55,658)
Results of Operations	\$3,821	(\$9,402)	(\$43,564)	(\$4,432)
Ending Fund Balance	(\$2,692)	(\$12,094)	(\$55,658)	(\$60,090)

These deficits occurred primarily due to extensive unaccounted-for water which resulted in expenses (the procurement of water and sewer treatment from third parties) without corresponding revenues. Town officials do not prepare formal water reconciliations to determine unaccounted-for water. Therefore, we prepared a reconciliation of water purchased to water billed for the period January 1, 2015 through June 30, 2016. During this period, unaccounted-for water totaled 26.8 million gallons (30 percent), which is three times the EPA industry goal for acceptable water loss.

**Figure 2: Unaccounted-For Water and Cost of Lost Water  
(January 1, 2015 – June 30, 2016)**

	Gallons	Percentage
Water Purchased	89,980,128	100%
Less: Billed to Customers	63,166,788	70%
Unaccounted-For Water	26,813,340	30%
Less: EPA Acceptable Water Loss	8,998,013	10%
Water Loss Above EPA Acceptable Percentage	17,815,327	20%
<b>Cost of Lost Water at \$2.83 per 1,000 Gallons</b>	<b>\$50,417</b>	

Unaccounted-for water increases expenditures without generating any additional revenue. Based on a rate of \$2.83 per 1,000 gallons,<sup>7</sup> the cost of purchasing the unaccounted-for water in excess of the EPA acceptable goal was an estimated \$50,417 during the period reviewed. The Town hired a consulting firm to complete a water leakage survey and loss analysis and in 2015 was provided with a report outlining numerous deficiencies. These consisted primarily of significant leaks, dysfunctional or inaccurate meters and misunderstandings regarding the number of units served by various meters.

Included in the report were several recommendations such as fixing leaks, replacing and installing additional master meters, annual calibrations of master meters, performing a meter audit of all meters, and replacement of improperly sized meters. Town officials have made minimal progress on implementing the recommendations of the study. Until significant progress is made to minimize unaccounted-for water – i.e., by identifying and fixing leaks – the Town will likely continue to purchase more water than necessary and incur excessive costs. In addition, the Town’s ability to accurately account for consumers’ actual water and sewer usage, and bill accordingly, is diminished. By both fixing leaks and rectifying unbilled use, the Town could reduce costs and increase revenue.

Billing and Adjustments – Town officials did not adequately monitor regular billing and adjustment reports for the Town’s water and sewer operations. We reviewed 127 water and sewer accounts (totaling \$21,039)<sup>8</sup> and found the bills for 18 accounts (totaling \$8,978) were not prepared according to the Board-approved rate schedule. This error was the result of rate adjustments not being implemented properly and insufficient oversight by the Board and Town officials to

<sup>7</sup> The rate paid to the Village, which was the source of 99 percent of the water purchased

<sup>8</sup> See Appendix B, Audit Methodology and Standards, for more information.

catch the error. Generally, we did find that payments (including any applicable penalties) were properly recorded, collected and deposited. In addition, we reviewed all 14 water and sewer accounts with billing adjustments of (-/+ ) \$500.00, totaling approximately \$23,400 (net), made during the audit period. Although adjustments generally appeared reasonable, and notes or explanations were included describing the nature of each adjustment, there was no evidence of review or approval by the Board or another party independent of the billing and collection process. When the Board fails to ensure billing and adjustment reports are adequate and independently reviewed, its ability to monitor and remedy any irregularities is diminished.

## Recommendations

The Board should:

1. Develop and adopt written procedures to govern separation payments to ensure calculations are formally documented, adequately supported, reviewed, transparent and approved and payments are consistent with Board-adopted terms and conditions.
2. Consult with legal counsel to determine whether to take steps to recover the inappropriate or unauthorized payments identified in this report.
3. Ensure reserves are established according to statute, and that only authorized payments are made from reserves.
4. Establish written policies and procedures over water and sewer financial operations.
5. Ensure written inter-municipal agreements are entered into with any municipality for which services are to be provided or shared.
6. Make a concerted effort to minimize unaccounted-for water by implementing the recommendations identified in the 2015 water leakage survey and loss analysis report.
7. Request appropriate interim financial reports to aid in monitoring the operations of the water and sewer districts, including reports of unaccounted-for water, billing, and adjustments.

## **APPENDIX A**

### **RESPONSE FROM LOCAL OFFICIALS**

The local officials' response to this audit can be found on the following page.

# Town of Waterloo

Seneca County, New York

*Municipal Offices*  
Phone (315) 539-9331  
Fax (315) 539-4119

66 Virginia Street  
Waterloo, New York 13165

October 30, 2017

Edward V. Grant Jr., Chief Examiner  
Office of the State Comptroller  
Local Government & School Accountability  
The Powers Building  
16 W. Main Street, Suite 522  
Rochester NY 14614

Re: Town of Waterloo Board Oversight, Report of Examination 2017M-110

Dear Mr. Grant,

This letter is in response to the Town of Waterloo's Draft Audit Findings, for the period January 1, 2015 through November 3, 2016, and follow up exit interview held on October 25, 2017.

The Town of Waterloo acknowledges receipt of the above referenced draft report. We have reviewed the report and agree with the findings. The Town participated in a comprehensive audit, which covered several areas of town operations. As a result, the auditor made recommendations for correction in these audited areas.

A corrective action plan will be submitted to the Waterloo town board for final approval before it is forwarded to the Office of the State Comptroller. The Town of Waterloo has already implemented some of the pieces of the corrective action plan.

On behalf of the town board and town employees, we would like to thank the auditor for her invaluable insight and guidance throughout the audit process.

Respectfully,

Gary Westfall  
Town Supervisor

## APPENDIX B

### AUDIT METHODOLOGY AND STANDARDS

To achieve our audit objective and obtain valid evidence, we performed the following procedures:

- We interviewed Town officials to gain an understanding of the Town's operations.
- We reviewed relevant policies and procedures, Board minutes and resolutions, the Employee Handbook and adopted budgets.
- We reviewed relevant reserve establishment information and activity for the audit period.
- We recalculated separation payments paid to employees during our audit period to determine whether payments were made in accordance with contracts, policies or Board resolutions, and whether payments were supported and reviewed.
- We analyzed the financial condition of the water and sewer districts for fiscal years 2013 through 2015, including budgeting and fund balance.
- We judgmentally selected the last quarter that the Town performed the billing, collection, recording and deposit of water and sewer rents (as of April 2016, for the first quarter of the year) and the first quarter in which the Village began completing the billing, collection, recording and deposit of water and sewer rents for the Town (as of July 2016, for the second quarter of the year). We selected these two quarters to identify any potential irregularities or significant changes resulting from the transfer of the responsibilities from the Town to the Village. We randomly selected 10 percent from each quarter for a total of 127 accounts. We reviewed the 127 water and sewer bills for accuracy and to determine whether rents were collected and appropriately recorded and deposited. We followed up with the account clerk at the Village on any discrepancies and determined whether the potential reasons were appropriate.
- We reviewed 14 out of 71 (20 percent) water and sewer billing adjustments for January 1, 2015 through August 10, 2016 to determine whether adjustments were reasonable and were reviewed and approved by the Board.
- We obtained the Town's invoices for the purchase of water from the Village of Waterloo and the Town of Junius and reconciled total water purchased to total water billed to determine the Town's unaccounted-for water for the period January 1, 2015 through June 30, 2016. We determined the cost of lost water beyond the EPA acceptable goal of 10 percent, based on the average cost of water that the Town purchases.
- We reviewed the 2016 financial statements for the water and sewer funds for further financial analysis.



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.

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Andrew A. SanFilippo, Executive Deputy Comptroller  
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