



Town of Mayfield

Town Clerk

Report of Examination

Period Covered:

January 1, 2014 – February 28, 2015

2016M-29



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

March 2020

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 Board 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 Mayfield, entitled Town Clerk. 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 Mayfield (Town) is located in Fulton County and has approximately 6,500 residents. The Town provides various services to its residents, including road maintenance, snow removal and general government support. The Town's 2015 budgeted appropriations totaled approximately \$1.9 million, funded primarily by real property taxes, sales taxes and State aid.

The Town is governed by an elected five-member Town Board (Board) which is composed of four councilpersons and the Town Supervisor (Supervisor), who is also the chief executive officer and the chief fiscal officer. The Board is the legislative body responsible for the Town's overall management, which includes overseeing Town operations and finances. The elected Town Clerk (Clerk) collects moneys for various licenses and Permits. The Town Clerk also served as the tax collector and was responsible for collecting the property taxes which were deposited into a separate bank account. The examination of the Town Clerk did not include the tax account.¹ Generally, all fees received by the Clerk are property of the Town or State and must be remitted promptly to the appropriate entities. The Clerk recorded collections totaling \$62,634 from January 1, 2014 through February 28, 2015.

Objective

The objective of our audit was to review the Clerk's financial operations and address the following related question:

- Did the Clerk record, deposit, disburse and report all moneys collected in a timely and accurate manner?

Scope and Methodology

We examined the Clerk's financial operations for the period from January 1, 2014 through February 28, 2015.

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.

¹ An investigation of the tax account was conducted by the Division of Investigations, in coordination with the New York State Police and the Fulton County District Attorney's Office.

**Comments of Town 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 have initiated, or indicated they planned to initiate, 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 the 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.

Town Clerk

The Clerk is responsible for collecting payments for dog, environmental conservation and marriage licenses, transfer station and beach parking permits, and fees associated with her role as the Town's registrar of vital statistics. Additionally, the Clerk receives, records, deposits and reports the fees remitted to her by the code enforcement officer and by the beach director for the fees collected at the Town's beach for daily passes. The Clerk should maintain complete and accurate accounting records and ensure collections are safeguarded, promptly deposited and disbursed to the appropriate parties in a timely manner. The Clerk should also prepare monthly bank account reconciliations and accountabilities of cash on hand and on deposit to detailed lists of liabilities, and should prepare monthly reports of her financial activities for the Supervisor. Finally, it is the Board's responsibility to provide adequate oversight of the Town's financial affairs and to audit, or cause to be audited, the records and reports of the Clerk on an annual basis.

The Clerk did not record, deposit, disburse and report all moneys collected in a timely and accurate manner, and the Board did not provide adequate oversight of her activities. We identified an accumulated variance of \$4,971 as of February 28, 2015. The Clerk also did not complete monthly bank reconciliations for her two accounts, or accountabilities to compare cash on hand with outstanding liabilities. The Clerk's mishandling of funds caused her bank account to have a negative balance that prevented the proper remittance of moneys to the Supervisor and State agencies. Additionally, the Clerk's monthly reports understated actual collections by at least \$1,746 over the 14-month audit period. Finally, the Board did not perform an annual audit of the Clerk's books and records, which could have identified her questionable practices and prevented errors and irregularities from occurring.

Upon finding a variance between the Clerk's cash on hand and her outstanding liabilities, we referred our audit findings to the OSC Division of Investigations, whose investigation subsequently uncovered \$27,000 in missing penalty fees from tax collection money. Missing fees, similar to those identified in this report, were found by investigators who reviewed three additional years of collections. The investigation reviewed collections from January 2011 through February 2015 and found the Clerk did not deposit all the money she collected and took it for her own personal use. Further, the investigation found that the Clerk repeatedly commingled funds between the various accounts, including the tax account. On June 5,

2018 the Clerk was arrested and charged with misappropriating more than \$35,000. On September 24, 2019 she pleaded guilty to fourth degree grand larceny. The clerk was sentenced on October 23, 2019 to pay full restitution in the amount of \$36,122 and 250 hours of community service, and she is not to seek public office.

Collections

The Clerk maintains two separate bank accounts²: one for collections from the sale of Department of Environmental Conservation (DEC) licenses (the DEC bank account) and the other for collections from non-DEC-related sales (the Clerk bank account).

The Clerk is required to remit all moneys collected to the Supervisor and any applicable State agencies on a monthly basis. A portion of the hunting and fishing license fees goes to DEC, a portion of marriage license fees to the New York State Department of Health and a portion of dog licenses to New York State Department of Agriculture & Markets. In addition, the Clerk should remit beach and transfer station permit fees, beach day-use fees, a portion of marriage license fees, and a portion of dog license fees to the Supervisor for deposit into the town-wide general fund. Also, the Clerk should remit fees for building permits, septic system permits, planning board applications and certified copies to the Supervisor for deposit into the town-outside-village fund.

The Clerk did not record, deposit, disburse and report all moneys collected in a timely and accurate manner. We identified an accumulated variance of \$4,971 as of February 28, 2015. Furthermore, the Clerk did not deposit \$4,186 of collections, consisting of \$1,848 in collections that were not recorded or deposited and \$2,338 in collections that were recorded but not deposited during the period of the audit. We also identified numerous recording and reporting issues. Because of the inaccurate and inconsistent accounting, it is likely that additional money is unaccounted for that could not be identified.

Monthly Reconciliations and Accountability – The Clerk did not perform monthly reconciliations for the Clerk and DEC bank accounts nor did she perform monthly accountabilities to determine if her cash on hand and on deposit were in agreement with her liabilities. We performed accountabilities for both accounts and a combined accountability for the Clerk’s operations. The combined accountability showed a shortage of cash on hand and on deposit for every month during our scope period, ranging from \$1,343 (as of January 31, 2014) to \$5,214 (as of January 31, 2015). As of January 1, 2014 (the beginning date of our audit period), the Clerk had a combined shortage of \$873 for both accounts which increased to a

² Not including the tax account

combined shortage of \$4,971 as of February 28, 2015 (the end of our audit period). Figure 1 shows the detail of our accountability analysis as of February 28, 2015.

Figure 1: Town Clerk's Accountability as of February 28, 2015	
Cash on Hand	\$0
Adjusted ^a Town Clerk bank account balance per reconciliation	\$4,127
Adjusted ^a DEC bank account balance per reconciliation	\$4
Total cash on hand and on deposit in the bank accounts	\$4,131
Total identified liabilities ^b	\$9,102
Variance of adjusted bank balance compared to total liabilities	(\$4,971)
<p>^a Bank balances are adjusted for deposits in transit, outstanding checks and other transactions not recorded in the Clerk's records.</p> <p>^b All liabilities that were not remitted to the appropriate parties, consisting of \$8,999 due to the Town Supervisor, \$81 due to the New York State Department of Agriculture and Markets, and \$22 due to the New York State Department of Health.</p>	

Further, because the Clerk did not properly deposit collections, both of her Town bank accounts were repeatedly overdrawn. As a result of the overdrawn accounts, the Clerk did not remit any moneys for her October 2014 collections, which totaled \$2,118. The overdrafts occurred as follows:

- On October 16, 2014, DEC withdrew \$1,018 that it was owed by the Clerk³ for license sales in September 2014. Because the DEC bank account balance was \$720 at that time, the withdrawal caused the account to be overdrawn by \$298.
- On November 18, 2014, DEC withdrew \$1,167 for the Clerk's October 2014 license sales. The DEC bank account balance was \$56 at the time. Therefore, this withdrawal caused the account to be overdrawn by \$1,111. The Clerk drew a check for \$1,045 from the Clerk bank account and deposited it in the DEC bank account on the same date to cover this withdrawal.
- On November 20, 2014, after the DEC account was overdrawn, the Clerk deposited \$55 in cash into the account. Along with the check from November 18, 2014, the two deposits were insufficient to cover the overdrawn amount of \$1,111 in the DEC account, leaving it overdrawn by \$11.

³ DEC withdraws its fees electronically from the DEC bank account.

- The \$1,045 check written on the Clerk account exceeded the available balance of \$905, causing that account to be overdrawn by \$140.

The mishandling of funds by the Clerk resulted in collections not being remitted to the appropriate parties and a variance between her cash on hand and liabilities totaling \$4,971 as of February 28, 2015.

Accounting for Collections – The Clerk failed to accurately record all collections. We reviewed all 3,091 collections totaling \$62,634 that were recorded in the Clerk’s computerized accounting system during our audit period and also compared each collection posted to the system to the related source documents.⁴ We found source documents for 115 collections totaling \$1,848 that were not recorded in the Clerk’s system: 95 collections totaling \$1,160 for beach and transfer station permits, and 20 collections totaling \$688 for the sale of DEC licenses. For example, these unrecorded collections included \$328 for five hunting and fishing licenses sold in September 2014, and \$1,070 for 87 beach and transfer station permits sold in January 2015.

We also found that 146 collections, totaling \$2,719, were entered in the system but did not agree with the related source documents, which resulted in the recorded collections exceeding the amount shown in the source documents by a net \$88.

- The Clerk recorded collections for the sale of 74 beach and transfer station permits of \$900 less than the amount collected per the source documents. Total sales for these permits were \$1,910 but the Clerk entered \$1,010 into her system for the 74 permits. For example, in January 2015, a combination permit of \$30 for beach and transfer station was recorded as a transfer station permit for \$10.
- The Clerk recorded collections for the sale of 63 beach and transfer station permits of \$840 more than the amount collected per the source documents. Total sales for these permits were \$660 but the Clerk entered \$1,500 into her system for these 63 permits. For example, in July 2014 a transfer station permit for \$10 was recorded as a beach permit for \$20.
- The Clerk recorded the sale of six dog licenses as \$44 more than the amount collected per the source documents. Total sales for the licenses were \$13 but the Clerk entered \$57 into the system.

⁴ Beach and transfer station permits, marriage licenses, dog licenses, daily beach-pass tickets, death certificates and DEC reports

- The Clerk recorded three daily beach collections for \$152, but source documents totaled \$48. The Clerk over-recorded the beach collections by \$104.

In addition to the net \$88 that was over-recorded, nine collections that the Clerk entered in the system, totaling \$107, were not supported by any source documents. The entries consisted of:

- Three collections for certified copies totaling \$40
- The sale of five dog licenses totaling \$37
- The sale of one marriage license for \$30.

The Clerk's failure to accurately record collections resulted in the collections recorded in her system to exceed the supporting documentation by \$195.

Depositing Collections – The Clerk did not deposit a total of \$4,186 that she collected during our audit period, and there was no cash on hand in the Clerk's office. The Clerk recorded collections totaling \$62,634 during our audit period but deposited \$60,296 during the same time period.⁵ We found that the Clerk consistently deposited less than the amount collected. For example, on September 18, 2014, the Clerk collected \$399 but the related deposit on September 19 was \$175. She also did not record or deposit \$1,848 collected, as noted previously under "Accounting for Collections."

Monthly Reports – The Clerk is required to submit a monthly report to the Supervisor detailing all moneys collected and the amount of collections remitted to the Supervisor and any State agencies. However, she did not include all the collections received on her monthly reports. The 14 monthly reports that the Clerk prepared during our audit period showed collections totaling \$62,648. However, based on our review of collections, supporting documentation and monthly reports, the Clerk should have reported collections of \$64,394 during our audit period, or \$1,746 more than she reported. (A large portion of the under-reported collections was related to the \$1,848 that the Clerk did not record in the system.)

Unremitted Disbursements – The Clerk prepares checks for the Supervisor and applicable State agencies, with the exception of DEC which withdraws its fee electronically from the DEC bank account.

⁵ Nine deposits totaling \$468 were not supported by any documents and, therefore, we could not determine their origin.

The Clerk's disbursements should equal the collections reported on her monthly reports.

The Clerk did not remit money she received during our audit period, as follows:

- Various fees for permits and licenses should have been remitted to the Supervisor. This included \$1,883 collected for the month of October 2014, which was not remitted to the Supervisor.
- \$88 should have been remitted to the Supervisor for 20 DEC sales commissions. The Clerk did not record, report or disburse these collections.
- \$1,830 should have been remitted to the Supervisor for dog license fees. The Clerk did not remit any portion of dog license fees for 13 of the 14 months in our audit period.
- The Clerk did not disburse a total of \$53 to the New York State Department of Agriculture and Markets for dog license fees, consisting of \$42 for the month of October 2014, \$10 for the month of December 2014 and \$1 for the month of May 2014.

As a result, the affected parties – particularly the Town – are not realizing revenues they are entitled to.

Annual Audit

New York State Town Law requires the Board to complete, or provide for, an annual audit of the Clerk's records. An annual Board audit provides independent verification that transactions are recorded and cash is properly accounted for. This is a particularly important function when the Clerk has sole responsibility to receive cash payments, record the cash collections in the accounting records, disburse money and reconcile her Town bank accounts.

The Board did not audit, or provide for an audit of, the Clerk's records for 2014. Additionally, the annual audit completed by the Board for 2013 was not adequate. The Board used a "Checklist for Initial Review of Town Clerk Records" which stated that the Clerk completes monthly bank reconciliations and accountabilities, and that the amount of cash from the month-end accountability agrees with the bank account reconciliation. However, the Clerk in fact does not perform monthly bank reconciliations and accountabilities.

Had the Board completed adequate annual audits of the Clerk's records and reports, and actually determined whether monthly

reconciliations and accountabilities were completed, it may have noticed some of the errors and irregularities that we identified during our audit.

Recommendations

The Clerk should:

1. Accurately record all collections in the Clerk's computer system and report them on the Clerk's monthly report.
2. Deposit all collections in the bank accounts in an accurately and timely manner.
3. Disburse all collections to the appropriate authorities in an accurate and timely manner.
4. Prepare an accountability analysis each month comparing cash on hand and in the bank with liabilities due to the Supervisor and other agencies.

The Board should:

5. Perform a thorough annual audit of the Clerk's records in a timely manner.

APPENDIX A

RESPONSE FROM TOWN OFFICIALS

The Town officials' response to this audit can be found on the following pages.

Richard Argotsinger
Supervisor

Nancy Parker
Town Clerk

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28 North School Street
PO Box 308
Mayfield, NY 12117
PH: 518-661-5414 Fax: 518-661-5400

Council
Melissa Mazzairelli
Roberta Ricciardi
Thomas Ruliffson
Vincent Coletti

February 25, 2020



Office of The State Comptroller
One Broad Street Plaza
Glens Falls, NY 12801

Subject: Town of Mayfield Official's response to the NYS Comptroller's Town Clerk Audit# 2016M-29

Dear 

The Town of Mayfield Town Board would like to thank the staff at the New York State Comptroller's Office for taking the time to review, analyze and suggest ways to improve our financial operations in the Town of Mayfield. Since this time, we have already rectified most of the issues and will detail the Town Boards directives in the corrective action plan.

The Town Board takes the evidence of the missing monies very seriously and we are constantly looking at ways to develop and improve our practices and will use this Draft Report as a tool to improve.

The Town Board of the Town of Mayfield accepts the Draft Report of Examination for the Town of Mayfield Town Clerk for the period covered: January 1, 2014 – February 28, 2015, 2016M-29.

Based on the advisement, we will implement the recommendations made on the draft audit. There is a total of 5 recommendations, 4 of which are the responsibility of the Clerk and one for the Board.

This response also includes our corrective action plan which follows below. Once again, The Board and staff of the Town of Mayfield would like to thank the staff of the NYS comptroller's office for their advice and professionalism during the examination.

Corrective Action Plan

Unit Name: Town of Mayfield
Audit Report Title: Town Clerk
Audit Report Number: 2016M-29

For each recommendation included in the audit report the following is our corrective action(s) taken or proposed.

- **Audit Recommendation:**
 - 1. The Clerk should accurately record all collection in Clerk’s computer system and report them on the Clerk’s monthly report.
 - **Implementation Plan of Action(s):**
The Clerk will record all collections in her [REDACTED] software, creating a daily report showing all monies collected that day. At month end she will prepare a monthly report that will reconcile all daily reports for the month. This report with supporting documents (copies of daily reports) will be given to the Supervisor for review and approval.

- **Implementation Date:**
Planned implementation date is 03/01/2020
- **Person responsible for Implementation:**
Town Clerk, Town Board and Town Supervisor

- **Audit Recommendation:**
 - 2. The Clerk will deposit all collections in the bank accounts in an accurately and timely manner.
 - **Implementation Plan of Action(s):**
The Clerk will make deposits for all funds once total collected reaches \$100.00 within 24 hours.

- **Implementation Date:**
Planned implementation date is 03/01/2020
- **Person responsible for Implementation:**
Town Clerk, Town Board and Town Supervisor

- **Audit Recommendation:**
 - 3. The Clerk will disburse all collections to the appropriate authorities in an accurate and timely manner.
 - **Implementation Plan of Action(s):**
The Clerk will record all funds collected for any applicable state agency and The Town on her daily report and reconciled on a monthly basis. All disbursements for appropriate authorities is made monthly.

- **Implementation Date:**
Planned implementation date is 03/01/2020
- **Person responsible for Implementation:**
Town Clerk, Town Board and Town Supervisor

- **Audit Recommendation:**
- 4. The Clerk will prepare an accountability analysis each month comparing cash on hand and in the bank with liabilities due to the Supervisor and other agencies.
 - **Implementation Plan of Action(s):**
The Clerk will provide a monthly report with supporting documents (copies of daily reports) showing all in balance.
- **Implementation Date:**
Planned implementation date is 03/01/2020
- **Person responsible for Implementation:**
Town Clerk, Town Board and Town Supervisor

- **Audit Recommendation:**
- 5. The Board will perform a thorough annual audit of the Clerk's records in a timely manner.
 - **Implementation Plan of Action(s):**
The Audit Committee will perform random audits throughout the year and complete an annual audit.
- **Implementation Date:**
Planned implementation date is 03/01/2020
- **Person responsible for Implementation:**
Town Board and Town Supervisor

Signed:

Richard Argotsinger, Supervisor Town of Mayfield

3/3/20
Date

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to review Town Clerk's financial operations. To accomplish the objective of this audit and obtain valid audit evidence, our procedures included the following:

- We interviewed the Clerk regarding practices and procedures for collecting, recording, reporting and disbursing fees.
- We interviewed the Supervisor and the Clerk to determine the level of Board oversight.
- We traced all transactions recorded in the Clerk's computer system, within the scope period, to supporting source documents to make sure that all recorded transactions are supported. We also noted all transactions not recorded in the Clerk's computer system, but indicated by source documents (transfer station/beach permit applications and DEC transactions).
- We reviewed all recorded daily cash from the Clerk's computer system and traced it to bank statements and deposit tickets to determine whether the deposits were timely and intact.
- We recalculated all monthly Clerk reports for our scope period and noted all reporting differences.
- We reviewed all Clerk disbursements, for our scope period, for accuracy by comparing them to the recalculated amounts of the Clerk's reports, canceled checks and bank statements.
- We performed accountabilities for each of the two Clerk accounts and a combined accountability for the 14 months of our scope period.

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

APPENDIX C

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AND SCHOOL ACCOUNTABILITY

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Randy Partridge, Assistant Comptroller

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