

# Village of Herkimer

## Water and Sewer Financial Operations

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**AUGUST 2019**

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OFFICE OF THE NEW YORK STATE COMPTROLLER  
**Thomas P. DiNapoli, State Comptroller**

# Contents

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- Report Highlights . . . . . 1**
  
- Water and Sewer Financial Operations . . . . . 2**
  - How Should Water and Sewer Financial Operations Be Effectively Managed? . . . . . 2
  - Duties Were Inadequately Segregated Without Effective Oversight. . . 3
  - Account Adjustments Were Not Always Reviewed and Supported . . . 4
  - Receivable Control Accounts Were Not Reconciled . . . . . 5
  - The Re-levy List May Not Be Complete . . . . . 6
  - What Do We Recommend? . . . . . 6
  
- Appendix A – Response From Village Officials . . . . . 8**
  
- Appendix B – OSC’s Comments on the Village’s Response . . . . .10**
  
- Appendix C– Audit Methodology and Standards . . . . . 11**
  
- Appendix D – Resources and Services. . . . . 13**

# Report Highlights

## Village of Herkimer

### Audit Objective

Determine whether Village officials effectively managed the billing, collection and enforcement of water and sewer charges.

### Key Findings

- Key duties over water and sewer operations such as billing, collecting, entry of payments and adjustments were inadequately segregated and lacked effective oversight procedures.
- Water and sewer receivable control accounts were not reconciled to unpaid customer account balances.
- The Board did not review the water and sewer re-levy list and the list of unpaid customer accounts.

### Key Recommendations

- Adequately segregate duties or implement effective mitigating controls over water and sewer financial operations.
- Reconcile the water and sewer receivable control account to unpaid customer balances on a monthly basis.
- Review the water and sewer accounts re-levy list and compare it to the complete list of unpaid customer accounts prior to approval.

Village officials generally agreed with our findings and indicated they had already taken or planned to take corrective action.

Appendix B includes our comment on an issue raised in the Village's response letter.

### Background

The Village of Herkimer (Village) is located in the Town of Herkimer in Herkimer County and provides water and sewer services to its residents. The Village also provides water services to some customers that reside in the Town of Russia and to three water districts that serve portions of the Towns of Herkimer and German Flatts.

The Village's elected Board of Trustees (Board) includes four Trustees and a Mayor. The Board is responsible for oversight and general management of the Village's financial operations. The Mayor is the Village's chief executive officer and is responsible for its day-to-day management. The Clerk-Treasurer is the chief fiscal officer, the custodian of all Village funds, and responsible for maintaining the Village's accounting records and overseeing the water and sewer billing, collection and enforcement.

#### Quick Facts

<b>2017-18 Water and Sewer Revenue (combined)</b>	\$1.8 million
<b>Water Customers</b>	2,740
<b>Sewer Customers</b>	2,528

### Audit Period

June 1, 2017 – October 17, 2018

# Water and Sewer Financial Operations

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The Clerk-Treasurer's office is staffed by the Clerk-Treasurer and five clerks. All five clerks collect over-the-counter receipts, including water and sewer charges, and enter the payments into the computerized financial system. One of the clerks (account clerk) is also responsible for billing customers, adjusting customer accounts, and performing various other recordkeeping duties related to water and sewer charges.

Water and sewer customers are grouped into four sections, which are billed on a staggered basis, resulting in bills being processed each month. Customers in three sections receive quarterly bills for water and sewer charges and customers in one section<sup>1</sup> receive an annual bill for water charges. In May of each year, the Village re-levies overdue unpaid water and sewer charges on the Village's real property tax roll for the subsequent fiscal year.

## **How Should Water and Sewer Financial Operations Be Effectively Managed?**

The board is responsible for overseeing the village's water and sewer operations. Effective management requires the board and village officials to establish policies and procedures that provide guidance and oversight to employees involved in the billing, collecting, adjusting and enforcing of water and sewer charges. Additionally, when key duties related to billing, collection and adjustments are not adequately segregated, it is critical to implement compensating controls, such as review and approval of billings and adjustments, to minimize the risks associated with the lack of segregation of duties. Employees who collect cash should have separate cash drawers and user accounts to access the financial system to maintain individual accountability for collecting and recording cash transactions.

The board is also responsible for establishing rates for all water and sewer charges and procedures to ensure all customers are billed accordingly. For those situations where billing adjustments are necessary, the board should establish written procedures to address the approval and documentation process. For example, a designated official should formally approve the amount of each adjustment and adequately document its origination, justification and approval date prior to the adjustment being made. In addition, independent reconciliations of receivable control accounts<sup>2</sup> to individual customer account records for water and sewer charges is another important internal control that can help detect errors or irregularities.

The board should review and approve the list of re-levied water and sewer customer accounts by comparing the list to an unpaid customer account list

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1 The annual billing includes charges for hydrant rentals for customers outside the Village limits, and fire and sprinkler testing service.

2 A receivable control account summarizes total billings and collections, account adjustments and unpaid balances for all customer accounts.

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generated from the financial system. This will help ensure that all overdue accounts are properly re-levied. As such, it is important that officials retain the list of unpaid customer accounts used to generate the re-levy list. Officials also should provide supporting documentation identifying the customer accounts and associated balances that account for any differences there could be between the unpaid account balances and the re-levy list.

### **Duties Were Inadequately Segregated Without Effective Oversight**

During our audit period, the account clerk was responsible for performing most of the financial duties related to water and sewer charges, which included maintaining water and sewer customer profiles, entering meter readings and billing customers, making adjustments to customer accounts, and applying penalties to unpaid customer accounts. The account clerk was also responsible for collecting and entering payments into the computerized financial system along with the four other clerks; counting cash collected by the other account clerks; comparing collections to the daily cash collection reports; posting cash receipts in the central accounting records and detail customer accounts; and preparing bank deposits for the Clerk-Treasurer to take to the bank.

Although the Board adopted a local law<sup>3</sup> establishing water and sewer rates, penalties and other charges,<sup>4</sup> officials did not establish written procedures for the billing, collection and enforcement of water and sewer charges. In addition, Village officials did not implement adequate compensating controls to reduce the risk involved in concentrating key water and sewer district financial responsibilities with the account clerk.

No one independent of the billing process reviewed or approved the quarterly billing registers to help ensure all water and sewer customers were properly billed. Also, there were no formal procedures requiring supervisory review and approval of all adjustments to increase or decrease customer accounts before they were entered in the financial system. The Clerk-Treasurer told us the account clerk typically informs her about account adjustments to customer accounts, and she periodically reviews printed adjustment reports provided by the account clerk. However, there is no assurance that the Clerk-Treasurer receives and approves all the adjustments made.

In addition, the account clerk and four other clerks who were responsible for collecting and recording cash receipts all shared one cash drawer and computer. They also shared a user name and password to access the financial system to record collections.<sup>5</sup> Although the clerks are instructed to initial each receipt

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3 Local law adopted in 2015

4 Charges for new meters installation, testing meter, meter disconnection, commercial building sprinkler water testing, hydrant rentals, fire service and water and sewer hookup.

5 The account clerk also has a separate computer and a separate user account with additional access rights for billing and making adjustments to customer accounts in the financial system.

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processed, accountability is reduced when they share a common cash drawer and user account because a significant cash shortage or overage or improper system activity may not be traceable to an individual employee.

As a result of the lack of segregation of duties and compensating controls, weak cash drawer and computer procedures and lack of independent reviews for billings and adjustments, there is an increased risk that erroneous or inappropriate reductions to customer account balances could occur and not be detected and payments may not be deposited as received.

We compared 50 properties from the tax roll to individual customer accounts and billing registers to assess whether all customers receiving services were billed.<sup>6</sup> We also reviewed 10 customer accounts with no water usage for the month of August 2018 to determine whether minimum usage charges were applied to the accounts. We found no significant exceptions. In addition, we reviewed 139 water and sewer bills and related payments totaling \$17,426 to determine whether bills were accurate, payments agreed with the amount billed (including penalties, if applicable) and payments were deposited or unpaid balances were properly re-levied. We found a minor discrepancy which we discussed with Village officials. We also traced total cash receipts recorded in individual customer accounts between January 2018 and March 2018, totaling \$342,598, to daily cash collection reports and bank deposits and found that the payments recorded were properly deposited.

### **Account Adjustments Were Not Always Reviewed and Supported**

We reviewed 51 water and sewer adjustments made in 15 customer accounts totaling \$26.71 million<sup>7</sup> to determine whether the adjustments were approved, supported and appropriate. We found that 43 adjustments totaling \$26.7 million had no documented approval and two adjustments totaling \$11,890 lacked adequate supporting documentation to show they were appropriate.

The adjustment report indicated one of the unsupported adjustments for \$11,832 was to decrease a billing to the Town of Herkimer for a water leak and the other \$58 adjustment was made to decrease a resident's sewer bill because of a pool fill. The Town Clerk at the Town of Herkimer provided documentation that the Village reduced the Town's water bill by \$11,832 (from \$56,281 to \$44,449) due to the water leak. Officials could not provide supporting documentation for the \$58 adjustment, but told us it is the Village's practice to reduce the sewer billing (which is based on metered water usage) when a customer notifies the Village that the

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<sup>6</sup> See Appendix B for information on our sampling methodology.

<sup>7</sup> We reviewed 21 sewer adjustments and 30 water adjustments. See Appendix B for information on our sampling methodology.

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water was used to fill their pool. Without adequate support, Village officials cannot determine whether this adjustment was appropriate.

In addition, approximately \$26.63 million of these adjustments (six water and four sewer adjustments) were made to five customer accounts because the account clerk entered incorrect customer water usage in the financial system. For example, the account clerk entered a meter reading of 34,890,282 gallons and 3,244,164 gallons instead of the correct reading of 348,902 and 324,416 gallons, respectively, resulting in an inaccurate water bill sent to the Town of Herkimer for one of its water districts. The account clerk told us the Town called to dispute the bill, which resulted in two water adjustments totaling \$26.59 million. Similar types of entry errors were made for the remaining four customer accounts (four water and four sewer adjustments) totaling \$41,806. If someone independent of the billing process reviewed the billings for reasonableness before bills were generated and mailed, officials could have identified and prevented these overcharges.

### **Receivable Control Accounts Were Not Reconciled**

Although water and sewer receivable control accounts were maintained in the Village's accounting records, there were no procedures in place for the Clerk-Treasurer or anyone else to periodically reconcile the control accounts with the total of the individual unpaid customer accounts. Reconciling the balances could detect differences that need further investigation and could be attributable to errors, unauthorized adjustments to customer accounts or payments posted to customer accounts that were not deposited.

We compared the water and sewer control accounts to the total of the individual customer accounts as of October 17, 2018 and found that the balance of the water control account was \$6,705 less than the total of the unpaid customer accounts and the balance of the sewer control account was \$51 more than the unpaid customer accounts. The Clerk-Treasurer told us the difference for the water control account was approximately the same amount as the bills for one section of customers and could be caused by billings that were not posted to the control account. However, she could not provide supporting documentation showing which transaction(s) were not properly posted to the control account.

Because the Clerk-Treasurer does not periodically reconcile the receivable control accounts with the list of unpaid customer accounts, there is an increased risk that errors or irregularities could occur and remain undetected.

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## The Re-levy List May Not Be Complete

The Village re-levied unpaid customer accounts totaling \$121,605 on the 2018-19 tax roll. The Board approved the total re-levy amount but did not receive the list of unpaid water and sewer customer accounts that made up the re-levy. We found that the total re-levy approved by the Board agreed to the tax roll. However, we could not verify that all applicable unpaid charges were properly included in the re-levy list, dated May 9, 2018, because the Clerk-Treasurer did not retain support for the unpaid customer account balances used to generate the re-levy list.

The Clerk-Treasurer worked with the financial software vendor to obtain a complete list of unpaid water and sewer customer accounts from the system as of May 8, 2018, the day before the re-levy list was generated. We adjusted the May 8 unpaid list for account balances the Clerk Treasurer told us would not have been included in the re-levy,<sup>8</sup> and we calculated an unpaid list equaling \$148,440. The adjusted unpaid list was \$26,835 more than the re-levy list, which indicates the Village may not have re-levied all applicable unpaid charges. The Clerk-Treasurer could not provide supporting detail or explanations to identify the specific customer account balances that may have caused this difference.

When the Board does not receive the re-levy list along with the supporting report of unpaid customer accounts and explanations for differences between the two records, it cannot conduct an adequate review of the re-levy list to ensure all overdue accounts are properly re-levied. In addition, there is an increased risk that errors could occur and remain undetected.

## What Do We Recommend?

The Board should:

1. Develop written procedures to provide adequate guidance for water and sewer billing, collection, adjustments and enforcement.
2. Ensure prior approval occurs for all billing adjustments to customer accounts and adequate supporting documentation is maintained for all adjustments.
3. Compare the list of unpaid customer accounts to the water and sewer re-levy list and ensure adequate supporting documentation of unpaid customer accounts is provided.
4. Ensure employees who collect cash use separate cash drawers and separate usernames and passwords to enter transactions into the computerized financial system.

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<sup>8</sup> For example, customer accounts with balances \$50 or less and customers from outside the Village that cannot be re-levied on the Village taxes.

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The Clerk-Treasurer should:

5. Ensure the account clerk's duties are adequately segregated or implement effective mitigating controls to ensure there is sufficient oversight of the clerk's duties. This can include someone reviewing billing registers prior to posting and mailing customer bills, and comparing funds collected and recorded to funds deposited.
6. Reconcile the water and sewer receivable control accounts in the Village's accounting records to the total individual customer account balances on a monthly basis, and resolve any differences.
7. Retain the list of unpaid customer accounts used to generate the re-levy list and provide supporting documentation and explanations for any differences between the lists.

# Appendix A: Response From Village Officials

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Site of Historic Fort Dayton  
Settled 1725

August 1, 2019

Office of the State comptroller  
110 State St.  
Albany, NY 12236

This is in response to the recommendations from the Comptroller's Office regarding the Water & Sewer Financial Operations:

1. The first recommendation is to develop written procedures for guidance for water and sewer billing, collection, adjustments and enforcement. Although the procedures are taught to each staff member and reviewed regularly we also have software manuals that provide step by step procedures for running any of the above procedures. Having our own written policy will help avoid any misunderstandings and only enforce the daily operations of the Clerk's Office.

2. Ensure prior approval occurs for all billing adjustments to customer accounts and adequate supporting documentation before any bill is adjusted. We have always had prior approval of adjustments not only with the Clerk Treasurer, but adjustments are also reviewed with the Water/Sewer Superintendent and meter reader to confirm that an adjustment is proper. All adjustments are documented in the meter book. The Clerk Treasurer will sign off on each Adjustment Report that is filed in the Clerk's Office.

See  
Note 1  
Page 10

3. Compare the list of unpaid customer accounts to the water and sewer relevy list to ensure adequate supporting documentation. The Village does create a master list of receivables to be relevied. The list is modified based on dollar amounts removed because of threshold amounts, properties removed by the County or properties that are outside of the village. We will review and maintain the master list before changes are made so there can be a comparison and we can easily verify who was not relevied and why.

4. Ensure employees who collect cash use separate cash drawers and separate usernames and passwords to enter transactions into computerized financial system. While we agree with the concept of separate drawers, that really isn't an option. We will ask our software people about separate usernames and passwords. We do have each employee now who collects any form of payment initial and document cash or check. And we do verify that. If there is a problem we are able to trace it back. We also make sure calculators are used and the tapes are saved until the cash drawer is balanced daily. We also began verifying cash each night before the drawer is put in the safe. The clerk cashing up the drawer is also advising the Village Clerk if procedures are not being followed.

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5. Ensure the Account Clerk's duties are adequately segregated or implemented effective mitigating controls to ensure there is sufficient oversight of clerk's duties. The Village does have segregation of duties and oversight. We have a fairly new staff that we have been cross training and trying to find the right fit for positions. In that process procedures were overlooked like reviewing the billing registers. We do have another person preparing and mailing customer bills as a check. Unfortunately, mistakes are made. I have started reviewing the registers myself prior to posting and mailing along with the billing clerk doing the same. As far as comparing funds collected and recorded to funds deposited, that is done daily. And our Senior Clerk reconciles those payments collected, deposited and posted to the software when balancing bank statements monthly.

6. Reconcile the water and sewer receivables control accounts to the individual customer account balances on a monthly basis and resolve any deficiencies. Again I will go back to the new software and set up of water and sewer. One of the things our software company did was combine all receivables into one. We always had our receivable by sections I, II, III and V and they were always reconciled. We were also trained by our software vendor to process postings differently, we were told with this software we didn't need to stop postings and we knew it created issues for us. We have since gone back to procedures that I learned when I started over thirty years ago. Things like closing books before a billing or a penalty is posted so nothing can be posted back to a date before the billing or penalty reports done thus changing receivable totals. We have struggled with this software and only now after four years have found our way back and fixed several several issues with how the software would post. We find our software reports can vary depending on the report. I am in contact with our software company to try and resolve these issues with reports. In the meantime we will manually create our own receivable numbers to prove to.

7. Retain the list of unpaid customer accounts used to generate the re-levy list and provide supporting documentation and explanation for differences between lists. We will retain these lists in the future. Again the problem was running the report then having postings going back to a date before the report was run and then not being able to reprint the report again with the same totals. We will also document the differences between the receivables and the actual re-levy list which would be meeting threshold amounts, property taken by Herkimer County, or outside the Village that we can't add to taxes.

Sincerely,

Amanda Viscomi  
Clerk Treasurer

## Appendix B: OSC's Comments on the Village's Response

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### Note 1

Although the Village's response letter indicates that adjustments were approved by the Clerk-Treasurer and reviewed by the Water/Sewer Superintendent and meter reader, 43 out of the 51 adjustments we reviewed (84 percent) had no documentation showing prior review and approval.

## Appendix C: Audit Methodology and Standards

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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. To achieve the audit objective and obtain valid audit evidence, our audit procedures included the following:

- We interviewed Village officials and employees, reviewed the water and sewer local law, Board minutes and various water and sewer financial records to gain an understanding of the process for billing, collecting, adjusting, depositing, enforcing and reconciling water and sewer charges. We also reviewed the user permission procedures and the access rights assigned to users of the computerized financial system.
- We performed a cash count of the Clerk-Treasurer's office on October 17, 2018 to establish the amount of cash and checks on hand since the last bank deposit for comparison to the cash receipt records.
- We compared the water and sewer receivable control accounts to a list of unpaid individual customer accounts as of October 17, 2018 and discussed any discrepancies with officials.
- We used our professional judgment to select a sample of 25 water customer accounts with old and/or large balances due and mailed confirmation letters to the customers to determine the accuracy of the unpaid listing of individual customer accounts as of October 17, 2018.
- We selected a sample of 10 customer accounts with no water usage for a randomly selected billing month of August 2018 to determine whether minimum usage charges were applied to the accounts. We used our professional judgement to select the first 10 customer accounts in the associated billing month for review.
- We used our professional judgment to select a sample of 50 properties from the 2018 tax roll and traced those properties to the individual customer detail account and billing registers to determine whether all properties received a bill. Our sample included some tax-exempt properties, properties related to officials and employees in the Village office, and every tenth property from the tax roll until we reached our selected sample size (excluding vacant land and parking lots).
- We compared water and sewer cash receipts collected and recorded between January 2018 and March 2018, totaling \$342,598, from individual customer accounts to daily cash collection reports and bank statements to determine whether the total recorded payments were deposited.
- We reviewed 139 combined water and sewer bills totaling \$17,426 with billing dates in January 2018, February 2018 and March 2018 to determine whether bills were accurately calculated according to the Board-established rates, payments agreed with the amounts billed (plus penalties, if applicable)

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and payments were deposited or the unpaid balances were properly re-levied. We randomly selected 5 percent (135) of approximately 2,700 customer water accounts totaling \$17,044 and used our professional judgment to select four customer water accounts related to employees and officials in the Village office totaling \$382.

- We assessed the reasonableness of the Village's 2018 re-levy list dated May 9, 2018 in comparison to the adjusted unpaid listing of individual customer accounts as of the date the list was generated on May 8, 2018. We also assessed whether the re-levy list was Board-approved and agreed with the re-levied amount on the 2018 tax roll.
- We used our professional judgment to select a sample of 15 customer accounts with 30 water and 21 sewer billing adjustments totaling \$26.71 million to determine whether adjustments were approved, supported and appropriate. Our sample included adjustments exceeding \$4,000, accounts related to officials and employees in the Village office and various smaller adjustments for reasons such as pool fills, leaks, meter removals and flooding.

We conducted this performance audit in accordance with GAGAS (generally accepted government auditing standards). 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.

A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board to make the CAP available for public review in the Clerk-Treasurer's office.

## Appendix D: Resources and Services

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### **Regional Office Directory**

[www.osc.state.ny.us/localgov/regional\\_directory.pdf](http://www.osc.state.ny.us/localgov/regional_directory.pdf)

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

[www.osc.state.ny.us/localgov/costsavings/index.htm](http://www.osc.state.ny.us/localgov/costsavings/index.htm)

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

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

[www.osc.state.ny.us/localgov/pubs/listacctg.htm#lgmg](http://www.osc.state.ny.us/localgov/pubs/listacctg.htm#lgmg)

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[www.osc.state.ny.us/localgov/planbudget/index.htm](http://www.osc.state.ny.us/localgov/planbudget/index.htm)

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

[www.osc.state.ny.us/localgov/pubs/cyber-security-guide.pdf](http://www.osc.state.ny.us/localgov/pubs/cyber-security-guide.pdf)

### **Required Reporting** – Information and resources for reports and forms that are filed with the Office of the State Comptroller

[www.osc.state.ny.us/localgov/finreporting/index.htm](http://www.osc.state.ny.us/localgov/finreporting/index.htm)

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

[www.osc.state.ny.us/localgov/academy/index.htm](http://www.osc.state.ny.us/localgov/academy/index.htm)

## Contact

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