



Lakeland
Central School District
Administrative Costs
Relating to Instructional
Technology Operations and
Claims Processing

Report of Examination

Period Covered:

July 1, 2009 — July 13, 2010

2010M-246



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

May 2011

Dear School District Officials:

A top priority of the Office of the State Comptroller is to help school district officials manage their districts efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support district operations. The Comptroller oversees the fiscal affairs of districts statewide, as well as districts' 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 district operations and Board of Education governance. Audits also can identify strategies to reduce district costs and to strengthen controls intended to safeguard district assets.

Following is a report of our audit of the Lakeland Central School District, entitled *Administrative Costs Relating to Instructional Technology Operations and Claims Processing*. 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 General Municipal Law.

This audit's results and recommendations are resources for district 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*



State of New York Office of the State Comptroller

EXECUTIVE SUMMARY

The Lakeland Central School District (District) is governed by the Board of Education (Board) which comprises nine elected members. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the chief executive officer of the District and is responsible, along with other administrative staff, for the day-to-day management of the District under the direction of the Board.

The District employs five Instructional Technology administrators, including the Director of Technology who provides support for the District's network, and the Manager of Instructional Technology who coordinates courses related to technology and media content. The Assistant Superintendent for Business provides guidance to the claims auditor.

Scope and Objective

The objective of our audit was to examine the District's administrative costs relating to instructional technology operations and claims processing for the period July 1, 2009 through July 13, 2010. Our audit addressed the following related questions:

- Has the District implemented performance measures to effectively and efficiently manage administrative costs of instructional technology operations?
- Does the District have a process in place to ensure that payments are made for proper District purposes?

Audit Results

District officials have chosen to operate their instructional technology programs with significantly more technology administrators than comparable districts. They have not identified opportunities to reduce administrative costs relating to instructional technology because they have not developed performance measures to determine the most efficient number of instructional technology administrators needed, or performed analyses to determine the most cost effective manner in which to manage instructional technology operations while meeting the District's goals and students' needs.

At an average salary of \$89,719 for technology administrators, the District could save approximately \$209,942 if it chose to operate its instructional technology program with twice the average number of technology administrators used at three similar districts.¹ In addition, by reevaluating the amount of resources utilized for videographer and website services, the District could potentially save an additional \$68,000.

¹ We allowed the district twice the number of administrators of the comparable districts because the District provides twice the number of instructional technology courses.

The current claims auditor has served in that position for the past ten years. However, the Board has not adopted a written job description, policies, and/or procedures to provide specific instructions and communicate its expectations to the claims auditor. As a result, the claims auditor was not aware of the requirement to report directly to the Board. Instead, the Assistant Superintendent for Business provided reports to the Board on the claims auditing process. This relationship weakens the claims audit function and increases the risk that inappropriate payments could be approved. We identified claims for purchases totaling \$8,942 that were paid for attendance at conferences, without any indication of prior approval by the Superintendent, as required by District policy.

Comments of District Officials

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

Introduction

Background

The Lakeland Central School District (District) is located in the Town of Yorktown in Westchester County. The District is governed by the Board of Education (Board) which comprises nine elected members. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the chief executive officer of the District and is responsible, along with other administrative staff, for the day-to-day management of the District under the direction of the Board.

There are eight schools in operation within the District, with approximately 6,300 students. The District's budgeted expenditures for the 2009-10 fiscal year were \$138.2 million, which were funded primarily with State aid, real property taxes, and grants.

The District employs five Instructional Technology administrators, including the Director of Technology who provides support for the District's network, and the Manager of Instructional Technology who coordinates courses related to technology and media content. The Assistant Superintendent for Business provides guidance to the claims auditor.

Objective

The objective of our audit was to examine selected District operations. Our audit addressed the following related questions:

- Has the District implemented performance measures to effectively and efficiently manage administrative costs of instructional technology operations?
- Does the District have a process in place to ensure that payments are made for proper District purposes?

Scope and Methodology

We examined administrative costs of instructional technology operations and claims processing of the District for the period July 1, 2009 to July 13, 2010.

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 is included in Appendix B of this report.

Comments of District Officials and Corrective Action

The results of our audit and recommendations have been discussed with District officials and their comments, which appear in Appendix A, have been considered in preparing this report. District officials

generally agreed with our recommendations and indicated they planned to initiate corrective action.

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of the General Municipal Law, Section 2116-a (3)(c) of the Education Law and Section 170.12 of the Regulations of the Commissioner of Education, a written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, with a copy forwarded to the Commissioner of Education. 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. The Board should make the CAP available for public review in the District Clerk's office.

Administrative Costs of Instructional Technology Operations

Instructional technology is an area of operations in school districts that has grown in scope of service and budgetary needs in recent years. A key responsibility of any school district is to develop and manage services, programs, and resources as efficiently and economically as possible and to communicate the results of these efforts to taxpayers. We found that District officials have not identified opportunities to reduce administrative costs related to instructional technology because they have not developed performance measures to determine the most efficient number of instructional technology administrators needed or performed analyses to determine the most cost effective manner in which to oversee instructional technology operations while meeting the District's goals and students' needs. District officials have chosen to operate their instructional technology program with more technology administrators than comparable districts. These decisions result in additional annual costs of approximately \$280,000.

Performance Measures

District officials need objective performance and cost data to be able to evaluate whether the District is operating as efficiently and economically as possible and, if not, where cost savings can be achieved. However, District officials have not identified opportunities to reduce the cost of administering its instructional technology operations because they have not developed performance measures for evaluating efficiency or done the analyses necessary to identify how the District can lower administrative costs and still continue to meet the students' needs.

Performance measures and analysis are important tools used to evaluate whether governments are operating economically and efficiently. Performance measures are developed as part of a strategic planning process that begins with an organization's goals, objectives, and program activities. Knowing an organization's purpose is important because what one measures in terms of outcomes must be related to the purpose. Performance measures are not designed to report every activity, but rather to focus on key goals and objectives. Objective standards, sometimes referred to as benchmarks, provide a quantitative and/or qualitative reference for managers and policy makers, so that they can determine whether they are meeting their organization's operational and financial goals. By developing performance measures for evaluating the efficiency of administration of instructional technology operations and evaluating results – costs and services delivered – against benchmarks set by the performance measures, the District can help ensure that the instructional technology program is being administered efficiently and economically.

Instructional Technology Administrative Costs

We examined administrative costs for instructional technology operations at comparable districts for fiscal year 2009-10. We analyzed three districts in Westchester County with student enrollments similar to the District's and compared the four districts' instructional technology programs. We found the District incurs administrative costs relating to instructional technology that are significantly higher than the three similar districts. The four districts being compared utilize technology to enhance instruction in traditional courses in school curriculum. In addition, the districts introduced new innovative courses to educate students in the use of technology and to widen the scope of courses that may be taught with technological aid.

When we analyzed the costs incurred by the districts, we found that the District has chosen to operate their instructional technology program with 3.67 more administrators than the average of the other three districts, and incurred greater costs for videographer and website specialist services as depicted in the table below.

Table 1: Cost for Videographer and Website Specialist

Districts	Instructional Technology Administrators	Videographer	Website Specialist	Total Videographer and Website Specialist
Yorktown	2	\$3,872	\$20,000	\$23,872
Bedford	1	\$98,057	\$17,500	\$115,557
Katonah-Lewisboro	1	\$15,810	\$0	\$15,810
Average	1.33	\$39,246	\$12,500	\$51,746
Lakeland	5	\$58,202	\$61,948	\$120,150
Potential Savings	3.67	\$18,956	\$49,448	\$68,404

In addition to five administrators, the District employed a full-time videographer and a full-time website specialist. The website specialist and the video production specialist do training for staff and student assistants but they do not teach classes, and represent additional administrative costs associated with administering the District's information technology programs.

At an average salary of \$89,719² for technology administrators, the District could save approximately \$209,942³ if it operated its technology instruction program with twice⁴ the average number of technology administrators used at the other three districts. In

² \$89,719 represents the average salary that the district paid the five technology administrators.

³ Savings of 2.34 administrators times \$89,719 = \$209,942

⁴ We allowed the district twice the number of administrators of the comparable districts because the District provides twice the number of instructional technology courses.

addition, if the District incurred expenditures for videographer and website services at the average of the other three districts, the District could potentially save an additional \$68,000.

District officials stated that instructional technology is an important aspect of education, and that they not only use technology as a tool but also offer courses to educate students as to the importance of various elements of technology. They added that the number of administrators they have employed in this area is essential in managing the operations necessary in maintaining a high level of study in courses they regard as paramount to the success of their teaching goals. District officials claimed that the level of technology used at the District far exceeds the comparable districts and is justification for hiring the additional administrators and employing the videographer and website specialists on a fulltime basis. However, by not establishing performance measures and analyzing technology administrator staffing levels, the District's instructional technology program may not be as economical as it could be. Reducing administrators and/or the amount of resources used for videographer and website services could create cost savings for the District.

Recommendations

1. District officials should develop performance measures that would help them in identifying the most cost effective manner in which to administer the District's instructional technology operations.
2. District officials should review the functions of instructional technology administrators, and where practicable, consolidate functions and reduce the number of administrators.
3. District officials should evaluate the level of resources allocated for the website specialist and videographer services, to determine if changes are warranted and if resources could be freed up for other purposes.

Claims Processing

The audit and approval of claims is one of the most critical elements of the District's internal control system over cash disbursements. The Board is responsible for auditing the District's claims before they are paid. If the Board chooses, it may appoint a claims auditor to assume its powers and duties for auditing claims. In either case, there must be sufficient documentation showing that the proposed payments are proper and valid District expenditures. In addition, the claims auditor must report directly to the Board and not to any other District staff or management. The claims auditor's ability to act in a totally independent manner could be compromised if he/she is placed under the supervision or control of other District personnel. The Board is responsible for passing an annual resolution establishing the claims auditor position and for adopting written job descriptions, policies, and/or procedures to provide specific instructions and expectations to the claims auditor.

The District's claims auditor has served in that position for the past ten years. Although the Board passes an annual resolution establishing the claims auditor position, the Board has not required that the claims auditor report directly to it. Also, the Board has not adopted a written job description, policies, and/or procedures to provide specific instructions and expectations to the claims auditor. As a result, the claims auditor was not aware of the requirement to report directly to the Board. Instead, the Assistant Superintendent for Business provides reports to the Board on the claims auditing process. The claims auditor received guidance from the Assistant Superintendent for Business and the Purchasing Agent, but not the Board. This relationship weakens the claims audit function and increases the risk that inappropriate payments could be approved.

During our audit period, the District processed claims totaling approximately \$107 million. We examined 32 claims totaling \$988,559, based on specific attributes such as payments to professional services providers that exceeded \$10,000, payments to employees for travel and conference expenses exceeding \$500, and purchase and public work contracts exceeding \$50,000, to determine if they were properly audited by the claims auditor and contained adequate supporting documentation. While the claims audit process is generally functioning well, we did find that the claims auditor approved claims for purchases totaling \$8,942 to be paid for attendance at conferences without supporting documentation to show that the attendee had obtained prior approval from the Superintendent, as required by District policy.

The Board's lack of specific instructions on auditing claims and reporting requirements and communication of its expectations to the claims auditor diminished the effectiveness of the claims audit function. Claims against the District have been approved for payment without appropriate supporting documentation. Approving claims against the District without requiring supporting complete documentation increases the risk of paying claims that may not be proper and valid District charges.

Recommendation

4. The Board of Education should establish proper procedures for the claims auditor including, but not limited to, job description and reporting expectations.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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



**CENTRAL
ADMINISTRATION**

Dr. George E. Stone
Superintendent

Raymond E. Morningstar, Jr.
Assistant Superintendent for Business

Jean Miccio
Assistant Superintendent for Instruction

Dr. Tammy Cosgrove
*Assistant Superintendent for
Human Resources*

James Van Develde
Director of Communications

April 25, 2011

[REDACTED]
Office of the State Comptroller
33 Airport Center Drive, Suite 103
New Windsor, NY 12533

Dear [REDACTED]:

The Lakeland Central School District would like to thank the Office of the State Comptroller for the time spent in Lakeland looking for ways the district can be more efficient and economical.

The Board of Education accepts the comptroller's recommendations regarding the internal claims auditor and will address the issues as follows:

1. The Board Audit Committee will develop a job description and required reporting procedures for the Internal Claims Auditor by September 1, 2011 and make their recommendation to the Board of Education for adoption at the regular business meeting in October, 2011.
2. The Board Audit Committee will work with the Business Office to schedule mandated training opportunities for the Internal Claims Auditor as soon as such opportunities are available.

The Board of Education accepts the comptroller's recommendations regarding instructional technology, and considers recommendations two and three as currently being implemented.

1. The District will develop performance measures to help identify the most cost effective manner in which to administer instructional technology operations.
- 2-3. The District annually reviews the functions of and resources allocated to technology administrators, website specialist and videographer and offers the following additional in response:

As the Lakeland Central School District prepared the final 2011-2012 proposed budget, we were faced with a need to reduce our preliminary budget by approximately \$1.8 million. No area was overlooked including instructional technology, and we will continue in future years as we need to economize, to critically assess instructional technology staff in relation to the outcomes and needs as identified in our district technology plans.

While the report indicates that “The District employs five instructional Technology administrators,” this is a definition based upon titles and membership in a Confidential “Management” Association which further labels them as “administrators.” In reality, two positions (the Assistant Directors of Technology) are technicians who maintain district hardware and software, but have no supervisory authority or responsibilities. The District recognizes the potential need to change the titles so that this is no longer misleading. Also included in the five instructional technology administrators is the Director of Communications whose job responsibilities do not include supervising instructional technology.

The report also makes comparisons to other districts of similar but smaller size. While the 2009-2010 enrollment for Lakeland was approximately 6400 students, the three comparison districts had enrollments of approximately 4300, 3800, and 3900. One of these districts has technology staffing at similar numbers to Lakeland, and one has more technology staffing. The differences in “Instructional Technology Administrators” for each of the four districts again, is simply based upon what employee groups or contracts the technology staff members fall under. In Lakeland’s “five” administrators, two are technicians, one is the districts communication’s director, one works all day with instructional technology programs, and one is the director of technology. In one of the other districts cited, they are identified as having “one” administrator, namely the director of technology. This same district however, also has a database manager, a research assistant, three network specialists and three junior network specialists. In addition, they have two television production specialists, as opposed to Lakeland’s one videographer with outside responsibilities.

Another of the three districts identified as having “two” technology administrators, also employs a technician, contracts for two additional high level technologists, a data analyst, a network assistant and a communications media manager. These employees were not identified as ‘administrators’ because they fall into other employee groups, but they perform the same functions as the roles assigned in Lakeland.

We point this out not to say that others as well as Lakeland should be identified as “overstaffed” but rather to point out how important and critical to district instructional technology, communications and public relations these functions are. Viewing our website and cable channels demonstrates the wide range of information and instructional programming being maintained. The sites include webcasts, podcasts, board meeting videos, superintendent program videos, special presentations, school and teacher pages that must all be maintained on a daily basis. Our technicians do all of the installations including smart boards in every classroom throughout the district. They maintain tens of thousand of pieces of equipment, data systems, software installations and communications equipment.

We would further point out that these technology staff members have assumed so many additional responsibilities that eliminating their positions would result in substantially greater costs to the district. Given the fact that Lakeland has maintained the same size technology staff for the past seven years in relation to the tremendous growth and sophistication in the hardware, software and utilization of technology, our people have taken on numerous tasks that require many to work and be available at all times, day and night, for emergencies. It should further be noted that these staff members also assume many other duties aside from technology throughout the district.

The Director of Communications for example, coordinates all of the adult education programs throughout the year and serves as the district liaison for art and music departments in all of the schools, eliminating extra duty stipend positions.

The Manager of Technology, who is considered one of the leaders in the field state wide, conducts lessons, pod casts, seminars, workshops, video field trips, video conferencing and numerous other activities that provide instructional excellence in Lakeland and throughout the State.

Two administrators, Assistants to the Director, are, in effect, technicians who maintain hardware and software in nine locations, instructional systems, data systems, phone systems, transportation systems, food service, as well as assisting Facilities with technical issues related to HVAC, electrical and wiring throughout the district.

Our videographer not only records, edits and produces all of our board meetings, cable channel television (in two towns), superintendent instructional broadcasts, student concerts, special activities and spotlights on Lakeland, but also assumed responsibility for all of the sound and lighting needs for all of our school productions. This was previously paid as per contracts as extra duty stipends that cost the district as much as \$25,000 per year. It is now part of his salary.

Our webmaster is not only responsible for maintaining nine school websites, the district site (which has been recognized for “Outstanding Achievement in Educational Communications” the past two years) and monitoring over 500 teacher websites, but also teaches approximately seven in-service classes per year saving the district over nine thousand dollars.

In summary, related to instructional technology, we place the importance and value of this department as second only to classroom teachers and instruction, which couldn't function in our twenty-first century world without them. This past week in fact, Lakeland was awarded two prestigious “Pioneer Awards” for technology excellence in our region. One was for “Outstanding Director” and one for “Outstanding District” (our third such award in seven years). We could not maintain this level of success without these critical staff members. We will however, annually evaluate their positions, roles and responsibilities and continue to look for ways to increase our instructional technology capabilities without increasing staff.

Sincerely,



George E. Stone, Ed.D.
Superintendent of Schools

GES:ked

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

We performed an initial assessment of the internal controls so that we could design our audit to focus on those areas most at risk. Our initial assessment included evaluations of the following areas: financial oversight, control environment, instructional media, and claims processing.

During the initial assessment, we interviewed appropriate District officials, performed limited tests of transactions and reviewed pertinent documents, such as District policies and procedures manuals, Board minutes, and financial records and reports. In addition, we obtained information directly from the computerized financial databases and then analyzed it electronically using computer-assisted techniques. This approach provided us with additional information about the District's financial transactions as recorded in its databases.

After reviewing the information gathered during our initial assessment, we determined where weaknesses existed, and evaluated those weaknesses for the risk of potential fraud, theft and/or professional misconduct. We then decided on the reported objectives and scope by selecting for audit those areas most at risk. We selected instructional technology and claims processing for further audit testing.

We requested District officials' input in selecting three districts that were comparable to the District. We compared the number of administrators in instructional technology in the comparable districts to administrators in the District. We also contacted the three comparable districts and obtained information on courses in their curriculum that had an element of technology or courses about technology; we also compared these courses to those at the District and computed the cost of additional administrators employed at the District.

We scanned cash disbursement records and selected various claims based on certain predetermined attributes, such as payments for purchase items greater than \$50,000, payments to professionals greater than \$10,000, and payments to district employees (not payroll-related) of \$500 and over to determine if the claims were properly processed and paid in accordance with written agreements or board resolutions.

We conducted our performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

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