



Town of Hoosick

Board Oversight and Internal Controls Over Information Technology

Report of Examination

Period Covered:

January 1, 2010 — August 31, 2011

2012M-15



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

May 2012

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 Hoosick, entitled Board Oversight and Internal Controls Over Information Technology. 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 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*



State of New York Office of the State Comptroller

EXECUTIVE SUMMARY

The Town of Hoosick (Town) is located in Rensselaer County and has a population of approximately 6,900 according to the 2010 census. The Town Board (Board) is the legislative body and has overall responsibility for managing operations, including finances and internal controls. The Board comprises four elected council members who each serve a term of four years, and an elected Town Supervisor (Supervisor) who serves a term of two years. The Town has an elected Town Clerk who is also appointed as the Tax Collector and who serves a term of four years. The Supervisor is the chief financial officer of the Town and has overall responsibility for the Town's accounting records.

The Town provides various services to its residents, including street lighting, recreation programs, street maintenance, and fire protection. Most of the expenditures incurred in providing these services are accounted for in the general and highway funds. The Town finances these services with real property taxes, sales tax, State aid, fees, and Town court revenues. The Town's 2011 annual budget included appropriations of \$1.68 million.

Scope and Objectives

The objectives of our audit were to assess the Board's oversight of the Town's financial operations and internal controls over information technology for the period of January 1, 2010 to August 31, 2011. For additional perspective, we expanded our scope to include the review of the general fund and town-wide highway fund back to the 2009 fiscal year. Our audit addressed the following related questions:

- Has the Board provided adequate oversight of the Town's financial operations?
- Are controls over information technology (IT) adequately designed to ensure the Town's computerized data is safeguarded?

Audit Results

The Board needs to improve its oversight of Town operations. The Board allowed appropriations to be overspent in the general fund by \$220,000 in 2009 and in the town-wide highway fund by \$212,500 and \$195,000 in 2009 and 2010, respectively. The Board also has not developed long-term financial and capital plans for the Town, which compromises the Town's current and future financial stability. In addition, the Board has not ensured that the bookkeeper's duties were adequately segregated or that timely bank reconciliations were prepared, and has not conducted an annual audit of the records and reports of all Town officials who receive and disburse cash. Although we found no exceptions, it is essential for the Board to strengthen controls to reduce the risk that errors and irregularities will occur in the future.

We also found weaknesses in the internal controls over IT. Town officials did not develop a disaster recovery plan to minimize disruption of operations in the instance of a catastrophic event. In addition, the Town has not adopted policies and procedures for proper data backup, storage and remote access. As a result, the Town's computer data is subject to increased risk of damage and loss.

Comments of Local Officials

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 that they have already begun to initiate corrective action.

Introduction

Background

The Town of Hoosick (Town) is located in Rensselaer County and has a population of approximately 6,900 according to the 2010 census. The Town Board (Board) is the legislative body and has overall responsibility for managing operations, including finances and internal controls. The Board comprises four elected council members who each serve a term of four years, and an elected Town Supervisor (Supervisor) who serves a term of two years.

The Supervisor is the chief executive officer and chief financial officer of the Town and has overall responsibility for the Town's accounting records. The Town's bookkeeper assists the Supervisor with maintaining the Town's accounting records. Furthermore, the Town uses a standalone computer to process and store financial and non-financial data.

The Town provides various services to its residents, including street lighting, recreation programs, street maintenance, and fire protection. Most of the expenditures incurred in providing these services are accounted for in the general and highway funds. The Town finances these services with real property taxes, sales tax, State aid, fees, and Town court revenues. The Town's 2011 annual budget included appropriations of \$1.68 million.

Objectives

The objectives of our audit were to assess the Board's oversight of the Town's financial operations and internal controls over information technology. Our audit addressed the following related questions:

- Has the Board provided adequate oversight of the Town's financial operations?
- Are controls over information technology (IT) adequate to ensure the Town's computerized data is safeguarded?

Scope and Methodology

We assessed the Board's oversight of financial operations and IT for the period of January 1, 2010 to August 31, 2011. For additional perspective, we expanded our scope to include the review of the general fund and town-wide highway fund back to the 2009 fiscal year. Our audit disclosed areas in need of improvement related to IT controls. Certain vulnerabilities are not discussed in this report because of their sensitivity, but we have communicated this information separately to Town officials so they could take corrective action.

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.

**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 that they have already begun 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 Town Clerk's office.

Board Oversight

The Board is responsible for oversight of the Town's financial operations. These responsibilities include monitoring budgets throughout the year, making any budgetary amendments that become necessary, and adopting long-term financial and capital plans. The Board's responsibilities also include establishing internal controls and procedures to ensure that financial duties are adequately segregated, bank reconciliations are prepared monthly, and an annual audit of employees who receive or disburse cash is performed.

The Board needs to improve its oversight of Town operations. The Board allowed appropriations to be overspent in the general fund by \$220,000 in 2009 and in the town-wide highway fund by \$212,500 and \$195,000 in 2009 and 2010, respectively. The Board also has not developed long-term financial and capital plans for the Town, which compromises the Town's current and future financial stability. In addition, the Board has not ensured that the bookkeeper's duties were adequately segregated or that timely bank reconciliations were prepared, and has not conducted an annual audit of the records and reports of all Town officials who receive and disburse cash. Although we found no exceptions, it is essential for the Board to strengthen controls to reduce the risk that errors and irregularities will occur in the future.

Budgetary Control — Budgetary controls are intended to guard against the expenditure of funds in excess of available appropriations. Town Law, guidance from the Office of the State Comptroller, and good budgetary controls require the Board to monitor the budget and ensure the appropriations are available before expenditures are made. In addition, Town Law¹ states that the Supervisor should not permit any fund or appropriation account to be overdrawn at any time. If it appears probable that available funds will be insufficient to meet expenditures, the Board may, by resolution, modify the budget to increase appropriations and provide money from other funding sources (for example, by transferring an unexpended balance of another unexpended appropriation or allocating a cash surplus). Controls over budget modifications ensure that they are properly authorized and processed accurately, appropriately, and timely.

The Town overspent total budgeted appropriations in the general fund in 2009 by almost \$220,000 and in the town-wide highway fund in both the 2009 and 2010 years by approximately \$212,500 and \$195,000,

¹ Town Law Section 125

respectively. Thirteen individual appropriation accounts were also overspent in the general fund in 2010. Total actual expenditures were 136 percent of budgeted appropriations for the general fund in 2009, and 147 percent for the town-wide highway fund in 2009 and 143 percent in 2010.

These over-expenditures occurred because the Board is not effectively monitoring the budget to ensure that the appropriations are not being overspent, or performing timely budget modifications during the fiscal year to address any inadequate appropriation balances. The failure to limit expenditures to available appropriations indicates that the Board and Supervisor are not adequately monitoring the budget, and increases the risk that money may not be available for necessary and authorized expenditures.

Long-Term Planning — Long-term planning consists of adequately preparing for the future of the Town as it pertains to long-term priorities and goals. To address this responsibility, it is important for management to develop comprehensive, multi-year financial and capital plans to estimate the future costs of ongoing services and future capital needs. An effective multi-year financial plan projects operating and capital needs and financing sources over at least a three- to five-year period. This projection should take into consideration known factors such as existing debt, multi-year contracts and any future capital projects. After formulating appropriate projections, the Board can use this information to make well-reasoned and supported decisions regarding the services to be provided and capital needs.

The Board has not developed a comprehensive, multi-year financial and capital plan, nor does it have any other mechanism in place to adequately address the Town's long-term operational and capital needs. Long-term planning is essential for identifying the future expenditures the Town may incur such as for the purchase of Highway Department equipment. For example, in the 2009 and 2010 fiscal years, the Board authorized capital equipment purchases for the town-wide highway fund that totaled \$172,617 and \$204,669, respectively, for which there were no budgeted appropriations. To finance those expenditures, the Board had to increase spending over and above the total amount specified in the annual adopted budget. The increase was funded by transferring money from the Town's general fund, and using available fund balance of the highway fund.

The lack of long-term capital planning does not allow the Board to budget for the purchase of equipment or the construction of facilities in the most prudent and economical manner, and could jeopardize the Town's ability to maintain financial stability.

Segregation of Duties — An effective system of controls provides for the adequate segregation of duties so that no one person controls all phases of a transaction, and that the work of one employee is verified by another employee in the course of their duties. Concentrating key duties with one individual (i.e., accounting records maintenance, cash custody and bank reconciliations), with little or no oversight, weakens internal controls and significantly increases the risk that errors or irregularities could occur and remain undetected and uncorrected. If it is not feasible to segregate duties, the Board must implement compensating controls such as having an independent person perform a review of bank statements and canceled checks.

The Board has not properly segregated the duties of the bookkeeper, or established adequate compensating controls. For example, the bookkeeper maintains the accounting records, makes deposits, has the ability to update or change electronic vendor files, creates the abstract, prints checks, and performs the bank reconciliations. In addition, within the payroll process, the bookkeeper enters and deletes employees, has the ability to change the employees' rate of pay, creates the payroll register, and prints the payroll checks for the Supervisor's signature. The bookkeeper performs all of these duties without any oversight from the Supervisor or other Board members.

Due to these control weaknesses, we examined five cash collections during our audit period totaling \$967,941 for proper recording and deposit and to verify that the deposits were made to an authorized bank account. We also examined 10 cash disbursements totaling \$9,825 for proper support and to verify that they were for a valid business purpose. We did not identify any exceptions. However, inadequate segregation of duties increases the likelihood that errors and irregularities will occur and remain undetected and uncorrected.

Bank Reconciliations — The reconciliation of bank account balances to general ledger cash balances is an essential control activity. This process provides for the timely identification and documentation of differences between the Town's book balances and bank balances. It is important that bank reconciliations be independently reviewed on a regular basis to ensure that they are prepared in a proper manner. An independent review of bank reconciliations provides a unique opportunity for an internal verification of cash receipt and disbursement transactions.

The Board and Supervisor stated they did not review the bank reconciliations prepared by the bookkeeper. The most recent bank reconciliations available as of August 2011 were March 2010 for the general fund checking account and January 2010 for the money market account. In November 2011, the Supervisor appointed a new

bookkeeper and informed us that they planned to bring all the bank account reconciliations up-to-date.

Without accurate and current bank reconciliations, performed and reviewed by an individual independent of the cash custody function, Town officials do not have a reasonable level of assurance that the accounting records are correct or that all moneys are accounted for properly. This inadequate division of duties over financial transactions and the lack of compensating controls increase the risk for improper cash disbursement or receipt transactions, and also increase the opportunity for errors or fraud to occur and remain uncorrected or undetected by Town management.

Annual Audit — Town Law requires that, annually, on or before January 20, each Town officer and employee who received or disbursed any moneys in the previous year account for these moneys with the Board.² The purpose of this annual accounting is to provide assurance that public moneys are handled properly (i.e., deposited in a timely manner, accurately recorded, and accounted for), to identify conditions that need improvement, and to provide oversight of the Town's financial operations. A thorough annual review also provides the Board an added measure of assurance that financial records and reports contain reliable information on which to base management decisions. An annual audit is especially important when there is a limited segregation of duties.

With the exception of the Town Justices, the Board did not examine the financial records or reports of all officers and employees who received or disbursed moneys on behalf of the Town during the year. Specifically, the Board did not audit, or cause to be audited, the records of the Supervisor, Tax Collector, and Town Clerk.

The Board's failure to examine these records and reports diminishes its ability to sufficiently monitor the Town's financial operations and ensure that the Supervisor and other Town officers and employees follow established policies. In addition, there is an increased risk that errors or irregularities could occur and remain undetected and uncorrected.

Recommendations

1. The Board should closely monitor the Town's annual budget and ensure that expenditures are limited to available appropriations. The Supervisor should not permit any fund or appropriation account to be overdrawn at any time.

² Town Law Section 123

2. The Board should develop comprehensive multi-year financial and capital plans to establish the goals and objectives for funding long-term operating and capital needs.
3. The Board should segregate, when practical, the duties performed by the bookkeeper. If that is not practical, the Board should take a more active role in oversight of the Town's financial records.
4. The Board should ensure that all Town bank accounts are reconciled monthly, preferably by someone who does not handle cash or maintain the Town's cash accounting records.
5. The Board should conduct an annual audit of the records and reports of all Town officers and employees who received or disbursed money during the preceding fiscal year or hire an independent auditor to conduct the audits.

Information Technology

Town officials are responsible for developing internal controls, including policies and procedures, to safeguard computerized data and assets. Computer systems and electronic data are a valuable resource that Town officials rely on for making financial decisions, processing transactions, keeping records, and reporting to State and Federal agencies. Therefore, it is essential for Town officials to establish policies that include a disaster recovery plan to help in preventing the loss of computerized data and for resuming operations in the event of a disaster. Officials must also establish effective policies and procedures for securely storing backup media and that address the monitoring of remote access by authorized users.

We found weaknesses in the internal controls over IT. Town officials did not develop a disaster recovery plan to minimize disruption of operations in the instance of a catastrophic event. In addition, the Town has not adopted policies and procedures for proper data backup, data storage and remote access. As a result, the Town's computer data is subject to increased risk of damage and loss.

Disaster Recovery Plan — An effective system of internal controls includes a disaster recovery plan to help prevent or minimize the loss of computerized equipment and data, and provide procedures for recovery in the event of an actual loss. A disaster could be any sudden, unplanned catastrophic event that compromises the integrity and the data of the IT systems. Even small disruptions in electronic data systems can require extensive effort and cost to evaluate and repair. The plan needs to address the roles of key individuals and include precautions to be taken to minimize the effects of a disaster so Town officials will be able either to maintain or quickly resume day-to-day operations. It is also important for the plan to have significant focus on disaster prevention.

The Town has not adopted a comprehensive disaster recovery plan. Consequently, in the event of a disaster, Town personnel have no guidelines or plan to follow to help minimize or prevent the loss of equipment and data or guidance on how to implement disaster recovery procedures. The lack of a disaster recovery plan could lead to loss of important financial data along with a serious interruption to the Town's operations, such as not being able to process checks to pay vendors or employees.

Data Back-Up Storage — A strong system of internal controls also includes a system to back up (create a copy of) computer-processed

data. Sound business practices require Town officials to complete a daily backup of the Town's electronic data so that it can be restored in the event of loss. Back-up data must be stored at a secure off-site location and routinely tested to ensure its integrity.

Town officials have not adopted comprehensive data back-up policies and procedures for the computer-processed data within the Town's departments. Although the Town's bookkeeper in the Supervisor's office runs backups daily, the backups are not stored at an off-site location. Instead, the backups are stored in the Town Hall and are therefore subject to many of the same risks as the Town's main IT system and data. As a result, a fire or other disaster could not only destroy or damage the computers, but also the back-up tapes, resulting in a loss of essential data that may not be recoverable.

Remote Access — Effective internal controls ensure that remote access — the ability to access the Town's computer from the Internet or other external sources — is controlled and monitored so that only authorized individuals may enter or retrieve data. Internal controls include policies and procedures addressing how remote access is granted, who is given remote access, and security issues such as how remote access will be monitored.

The Board has not established policies and procedures for remote access to ensure that computerized data is properly safeguarded. Town officials granted remote access to the Town's computer system to a private firm for repair and maintenance of the system. While Town staff authorizes access to the system, the authorization is not granted for each instance of remote access and no one monitors remote users' activity after they enter the system. As a result, there is a risk that computerized data could be compromised and unauthorized activity could go undetected.

Recommendations

6. The Board should adopt a comprehensive disaster recovery plan.
7. The Board should adopt a comprehensive data back-up policy and related procedures. Town officials should ensure that back-up tapes are stored at an environmentally secure off-site location.
8. The Board should develop and adopt policies and procedures for granting and monitoring outside users' remote access to the Town's computer system. Town officials should monitor the activity of all remote users that have access to the Town's system.

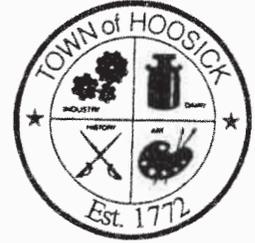
APPENDIX A
RESPONSE FROM LOCAL OFFICIALS

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



TOWN OF HOOSICK

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April 26, 2012



NYS Office of the State Comptroller
Division of Local Government and School Accountability
One Broad Street Plaza
Glens Falls, NY 12801-4396

Dear Sir,

First, I would like to take the time to express our utmost appreciation for the professionalism exhibited and the guidance provided by the examiners.

Below is the Town of Hoosick's response to your preliminary draft findings of our recent examination of our Town's finances. The Town Board has had the opportunity to review the findings and will be working together to address your concerns in the near future.

I would like to take the time to respond to a couple of your findings. With respect to your findings that the Board has allowed appropriations in the 2009/2010 year to be overspent in the general and highway fund, as Supervisor I would like to note that even though I agree with the State's findings and personally believe that such overspending is totally unacceptable I must point out that the Town has never been in deficit.

With respect to budgetary controls and segregation of duties, the Board by way of resolution makes budget revisions each month instead of waiting until the end of the year as done in previous years. The Town has also segregated the duties of bookkeeper and payroll clerk by appointing a separate person for each duty.

Thank you,


Keith P. Cipperly
Town of Hoosick Supervisor

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess the adequacy of the internal controls put in place by officials to safeguard Town assets. To accomplish this, we performed an initial assessment of the internal controls so that we could design our audit to focus on those areas most at risk. During the initial assessment, we interviewed appropriate Town officials, performed limited tests of transactions, and reviewed pertinent documents such as Town policies, Board minutes and financial records and reports.

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 upon the reported objectives and scope by selecting for audit the areas most at risk. We selected Board oversight of the Town's financial operations and information technology for further testing. To achieve our audit objectives and obtain valid audit evidence, we performed the following audit procedures:

- We interviewed appropriate Town officials to obtain an understanding of the Town's operations and accounting system and to identify key personnel.
- We reviewed the Board minutes for January 2009 through August 2011 to determine whether financial activities were properly authorized and the extent to which the Board provided oversight of Town operations.
- We analyzed the changes in fund balance for the 2009 through 2010 fiscal years to determine trends, and evaluated major factors contributing to operating deficits.
- We compared the 2009 and 2010 fiscal year budgets with the general and highway funds' actual results of operations to determine if budgets were realistic.
- We reviewed the Town's bank reconciliations for January 2010 through August 2011.
- We observed the storage locations of the Town's computer data backups.
- We reviewed all Town policies related to computer use and IT.

We conducted this 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 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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