



Town of Junius

Board Oversight

Report of Examination

Period Covered:

January 1, 2010 — August 29, 2011

2011M-216



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

February 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 Junius, entitled Board Oversight. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the 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 Junius (Town) is located in Seneca County and has a population of approximately 1,360.¹ The Town provides various services to its residents, including water and sewer, street maintenance, snow removal, and general government support. The Town's General and Highway budgeted appropriations for 2011 were \$663,701, funded primarily by real property taxes, State aid, fees, and court revenues.

The Town is governed by an elected Town Board (Board) which comprises the Town Supervisor (Supervisor) and four Board members. The Board is responsible for the general management and control of the Town's financial affairs. The Supervisor, who serves as the chief financial officer, is responsible for the day-to-day management of the Town under the direction of the Board. The Board-appointed secretary to the Supervisor performs recordkeeping functions.

Objective

The objective of our audit was to evaluate internal controls over financial operations. Our audit addressed the following related question:

- Did the Board properly manage the Town's financial operations?

Scope and Methodology

We examined the Town's internal controls over financial operations for the period January 1, 2010 to August 29, 2011. We expanded our scope back to 2008 to review budgeting trends and the management of the town hall building renovations.

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 C 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 they planned to initiate corrective action. Appendix B includes our comments on issues raised in the Town's response.

¹ According to the 2000 U.S. Census

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 the oversight of the Town's financial operations and making sure that policies and procedures are in place to safeguard the Town's financial resources. The Board fulfills this responsibility in part by instituting appropriate internal controls over Town operations to ensure that financial transactions are properly authorized, recorded, and reported and by annually auditing the records and reports of those officers and employees that receive or disburse Town funds.

The Board is not properly overseeing the Town's financial operations. As a result of a weak control environment, the Board has not established policies required by law and sound business practices, causing a lack of segregation of duties of key employees who collect cash and purchases not being monitored and controlled. The Board did not receive or require sufficient financial information from the Supervisor to monitor the Town's financial operations or for use in the preparation of the budget. In addition, the Board failed to formally approve benefits provided to Town officials and employees. Furthermore, the Board has not conducted required annual audits.

Control Environment

An important component of any system of internal controls is the control environment or "the tone at the top." The control environment reflects management's attitude about internal controls and includes the integrity, ethical values, and competence of the entity's personnel, and management's philosophy and operating style. When this foundation is not strong, the overall system of internal controls will not be as effective as it should be. The Board and Town officials must carry out their oversight responsibilities in conformance with applicable laws, rules and guidelines that they expect their employees to follow.

We found that the Board failed to adopt and enforce policies and procedures required by Law and sound business practices and failed to set a good example for Town employees to follow. This resulted in the weak control environment as evidenced by a lack of segregation of duties of key cash-collecting employees, and control over the purchasing function. The deficiencies discussed throughout the report, combined with a lack of management oversight, expose Town assets to abuse and/or waste, or could result in errors and/or irregularities occurring without being detected and corrected in a timely manner.

Policies and Procedures – Written policies are a key component of an organization's internal control environment, as they formally establish

and communicate to staff the manner in which to conduct the day-to-day operations of the organization. Written policies and procedures also provide reasonable assurance that Town assets are adequately safeguarded and provide evidence of management's priorities, its values and its commitment to internal controls. Clearly defined and communicated authorizations can help establish a substantial framework of internal controls. General Municipal Law requires the Board to adopt written policies relating to investments and to procurements not subject to competitive bidding, and to adopt a code of ethics. It is also important for the Board to develop written policies for finance related areas.² Finally, Town officials are responsible for developing written procedures to implement the policies adopted by the Board. These written procedures must adequately segregate incompatible duties so that no one individual is responsible for most or all key aspects of a transaction; include periodic reviews of the work completed by employees and Town officials; and protect the Town's financial records and computerized data.

The Board has not assumed an active role in this key aspect of Town financial operations. The Board has not adopted any required or finance related policies and procedures. As a result, the Town's control environment is weak because the Board has not communicated its expectations to town officials and employees on how to conduct Town operations. Without Board-established guidelines, individuals are left to generate their own informal procedures. As a result, Town operations are not centralized, key duties have not been segregated³ and the Town's financial records are at an increased risk of loss⁴ and not available for review by the Board.

Purchasing – An effective system of internal controls over purchasing includes policies and procedures to help ensure that the Town is using its resources effectively and complying with applicable laws and regulations. Town officials are responsible for developing and enforcing policies and procedures to ensure that taxpayer dollars are spent in the most efficient manner. An effective procurement process provides guidance to Town personnel in obtaining services, supplies, and equipment of the right quality and quantity, at the best price, and in compliance with applicable legal requirements and Town policies.

² Policies for cash management, payroll, budgeting, credit cards, cell phones, and information technology

³ The water clerk, Supervisor's secretary, and tax collector all perform incompatible duties and collect cash payments at their homes with limited oversight. In addition, the Supervisor prefers to work from his home even though an office is maintained in the Town Hall.

⁴ Data backups are maintained at the same location as the computers.

Town officials do not monitor purchases. We reviewed documents pertaining to a building renovation, purchase cards, and cell phone usage. We found the following:

- Town hall renovations made during our audit period totaled \$146,405; however, seven payments totaling \$89,513 (61 percent) were made prior to or without Board approval. Town officials contracted for and paid \$4,126 more than the amount of the approved bid award.⁵ In addition, Town officials did not competitively bid for \$32,720 (22 percent) in additional renovation work,⁶ the majority of which was paid to a family member of a Board member, totaling \$24,415 of unbid renovations.
- The Town also has five individuals with store purchase cards, authorized to make purchases on the Town account. There are no guidelines related to the acceptable use of the cards, authorized spending limits, or requirements for the submission of documentation for purchases.
- Additionally, although the Town has a cellular phone plan for employees of the highway and water/sewer departments, the Highway Superintendent is reimbursed for half of his personal cell phone bill at twice the cost of a phone line on the Town's cell phone plan. The monthly cost of a cell phone on the Town's phone plan is approximately \$45. The monthly reimbursement to the Highway Superintendent for the use of his personal cell phone is approximately \$90. This amounts to an additional \$500 annually.

Without monitoring purchases, the Town does not have reasonable assurance that it is using its resources efficiently and effectively or safeguarding its assets from fraud, waste and abuse.

Financial Operations

The Board needs complete, accurate, and current financial information to effectively monitor the Town's financial operations and develop realistic budgets. In preparing the budget, the Board is responsible for estimating what the Town will receive and expend using the most reliable information available at the time of budget formation. Part of the Board's responsibility for fiscal management also includes planning and monitoring improvement projects to ensure resources are used in the most prudent and economical manner.

⁵ The Board advertised for bids for two parts of the renovations and awarded the work to the company with the lowest combined bid of \$109,559. However, the original signed contract amount was \$113,685.

⁶ Additional work included installing a raised Justice platform, adding flooring and lighting/electrical in the existing space, and replacing gutters.

The Board is not properly overseeing the Town's financial operations. The Board's ability to carry out its fiduciary responsibilities was severely limited because they did not receive or request sufficient financial information in the monthly financial reports provided by the Supervisor's office. The only financial report, which is provided by the Supervisor's secretary, is a listing of bank account balances from the previous month, any additions or subtractions and the ending bank account balances. The report does not include details of receipts and disbursements as required by Law⁷ or a comparison to amounts budgeted for the year. Although the Supervisor's secretary stated she prepares and prints a trial balance and expenditure/revenue detail report, which includes budget to actual amounts on a monthly basis, these reports are not provided to the Board but instead verbally reported on by her at the Board meetings.

Without detailed interim financial reports, the Board is unable to monitor the adopted budget and ensure that the Town's financial resources are spent appropriately. In addition, the Board's budget process is limited. Because the Board failed to receive budgetary status reports, the Board did not consider prior year actual amounts when estimating expenditures. As a result, the Board has repeatedly adopted unrealistic budgets for the general fund and currently maintains an excessive fund balance.

We reviewed the general fund budget to actual report as of December 31, 2010 and found there were seven account codes over expended by \$144,718, which was 48 percent of the 2010 budgeted appropriations. The majority of the over expended amount (\$142,053) was attributable to the Town Hall building renovations, because the Board failed to include an appropriation for these expenditures in the 2010 budget. As a rule, no expenditure may be made, or any liability incurred, unless an amount has been appropriated for the particular purpose and is available or is authorized to be borrowed pursuant to the Local Finance Law. According to one Board member, the Town Hall building renovation costs were intentionally left out of the budget in an attempt to conceal the actual costs of the renovations, because there was dissension in the Town over the decision of whether to build a new town hall or to complete the renovations. In the Town's response to this audit, the Board adamantly denied that these costs were intentionally left out of the budget in an attempt to conceal the actual costs.⁸

⁷ Town Law requires that, at the end of each month, the Supervisor submit a monthly report to the Board of all moneys received and disbursed during the month.

⁸ See Appendix A

These improper budgeting practices circumvented statutory controls meant to ensure the proper availability of funds prior to expenditure and did not allow Town taxpayers an opportunity to voice their opinion by voting on an accurate and transparent budget. By continuing such practices in the future, the Town is susceptible to a severe decline in financial condition if there are not enough resources available to finance such a large expenditure.

Payroll Benefits

The primary objective of internal controls over payroll is to ensure that employees receive only the wages, salaries, and fringe benefits to which they are entitled. The Board is required to approve the salaries and hourly rates of all officers and employees, as well as the benefits provided to them. Generally, this is done by Board resolution at the Board's annual organizational meeting, or in an employment policy.

The Board has not formally established and approved employee benefits provided to Town employees. For example, the Town pays the full cost to provide health insurance to its three full-time employees and their spouses/family totaling approximately \$28,665 annually. Additionally, prior to January 2011, there was no written or authorized guidance pertaining to leave accruals and usage, even though Town officials stated that they were aware employees were earning, using, and tracking their own leave time. Further, full-time employees were receiving compensatory time and separation payments for unused vacation and sick leave without Board authorization. During our audit period, we found one employee left the Town's employment and received a payout of \$1,403 for two weeks of unused vacation leave without any supporting documentation or Board approval.

We recognize the Board took steps to provide guidance to Town officials and employees in January 2011 by adopting a resolution that required the use of timesheets and detailed the number of days available for vacation, sick, personal and floating holidays for only the highway and water and sewer departments. However, there are many other Town officials and employees that are not covered by this resolution, compensatory time is not discussed, and leave accruals are earned at the same rate for both part-time and full-time employees in the two departments. Furthermore, the computerized leave records that the Supervisor's secretary began maintaining in April 2011 are not complete because they only list hours used and do not maintain a running balance.

Without clear and defined guidance for employee benefits for all Town officials and employees as well as complete leave records, there is no guarantee that employees are credited and using leave that they are entitled to, or that departing employees are appropriately paid for authorized unused leave time.

Annual Audit

According to Town Law, by January 20th of each year, each Town officer or employee who received or disbursed any moneys in the previous year must provide an accounting to the Board for these moneys and must produce all books, records, receipts, vouchers, and canceled checks for audit. The Board should audit, or cause to be audited, such records. After the audit is complete, it should be entered in the minutes of the Board's proceedings and documentation should be filed detailing the records reviewed and results of the audit.

The Board has not audited, or caused to be audited, the financial records of the Supervisor, Town Clerk, Tax Collector, Water Clerk or Justices for 2009 as required. Although the Board minutes indicate the Town Clerk provided her 2010 books and records for audit in 2011 and that they were reviewed by the Board, there is no documentation describing how the audit was performed, what documents were reviewed, or the outcome of the audit. Without the Board maintaining appropriate documentation, there is no assurance that a proper audit was completed. There was also no indication in the minutes that an audit was conducted of the 2010 Supervisor's, Tax Collector's, Water Clerk's or Justice's financial records.

The Board's failure to perform an annual audit diminishes its ability to effectively monitor the Town's financial operations and could result in discrepancies occurring and remaining undetected and uncorrected.

Recommendations

1. The Board should establish written policies required by law and sound business practices for Town operations, such as policies related to investments, purchasing, budgeting, information technology, and employment benefits.
2. The Board should centralize key business functions and adequately segregate incompatible duties or implement effective compensating controls such as supervisory or Board review.
3. The Board should monitor purchases. Specifically, they should ensure that:
 - The Board follows the provisions of General Municipal Law by soliciting competitive bids for purchases in excess of the bidding thresholds and ensuring contracts are awarded to the lowest responsible bidder and are free from favoritism
 - Employees authorized to make purchases on the Town account adhere to the requirements of the policy created

- The cell phone plan in place for the Highway Superintendent is at the most reasonable cost available.
4. The Board should request interim financial reports from the Supervisor for use in monitoring the Town's financial operations and developing realistic budgets.
 5. The Board should adopt budgets that include realistic estimates for all anticipated revenues and expenditures.
 6. The Board should review and approve employee benefits for all Town officials and employees by Board policy.
 7. The Board should ensure that accurate time records are kept for all employees, and that a running balance for leave records is maintained.
 8. The Board should annually audit the records and reports of any officer or employee who received or disbursed cash in a timely manner or engage the services of a certified public accountant or public accountant to conduct an audit.

APPENDIX A
RESPONSE FROM LOCAL OFFICIALS

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

TOWN OF JUNIUS
655 Dublin Road
Clyde, NY 14433

January 18, 2012

Edward V. Grant, Jr., Chief Examiner
N.Y.S. Office of the State Comptroller
Division of Local Government and School Accountability
16 West Main St., Suite 522
Rochester, NY 14614

Re: Town of Junius Board Oversight
Report of Examination
Audit Report Number: 2011M-216

Dear Mr. Grant:

As Junius Town Supervisor, I am writing in response to the draft report of examination referenced above. All current members of the Junius Town Board have reviewed the draft report and are in agreement with this response.

Control Environment

Policies and Procedures - The Board acknowledges many of the deficiencies identified in the draft report and intends to implement corrective action to cure such deficiencies. Specifically, the Board has begun to draft policies and procedures for conducting the day-to-day operations of the Town such as purchasing, budgeting, information technology and employment. Three “workshops” have been scheduled in the month of February to solicit input from Town residents and employees and to continue to draft and revise the proposed policies and procedures.

With the completion of the Town Hall renovations, the Board has centralized key business functions within the building and is working to eliminate employees from collecting cash payments at their homes.

Purchasing

Town Hall - The Board believes that it did, at all times, approve payments for the renovations and is currently reviewing all vouchers and payments for the renovations. The Board recognizes that all payments must be made with Board approval. The Board also recognizes that municipal law requires competitive bidding for remodeling of town buildings. Competitive

See
Note 1
Page 16

bidding was conducted for the Town Hall renovations, and the contract was awarded to the lowest responsible bidder.

See
Note 2
Page 16

Purchase Cards - The Board is drafting a procurement policy which will establish guidelines related to the acceptable use of purchase cards, authorized spending limits and requirements for the submission of documentation for purchases.

Cellular Phones - The newly elected Highway Superintendent will either be issued a cellular phone on the Town's phone plan or be reimbursed at \$45 per month for use of his personal cellular phone.

Financial Operations

The Board acknowledges that it must insist upon detailed interim financial reports from the Supervisor's office and such reports will now be prepared and submitted monthly. These detailed financial reports will be used during the budgetary process.

The Town Hall renovations were paid from a previously established "Building Fund." At no time did the Town's accountant suggest that a budget line be created for the Town Hall renovation project. Although the renovation costs were not in the budget, such oversight was purely unintentional and a result of poor accounting. The Board adamantly denies that these costs were intentionally left out of the budget in an attempt to conceal the actual costs. The Board demands that the last sentence of the top paragraph on page 8 be removed from the report.

See
Note 3
Page 16

Payroll and Benefits

The Board acknowledges its requirement to establish salaries and hourly rates for all employees as well as benefits provided to them. Every year this is done by Board resolution at the organizational meeting. However, an employment policy is being drafted for future use.

Although the minutes may not properly reflect the action of the Board, the Board did authorize the separation payment to an employee for unused vacation leave referenced on page 8.

Annual Audit

The Board acknowledges that Town officers or employees who received or disbursed any moneys in the previous year must provide an accounting and produce all records, and the Board should audit, or cause to be audited, such records. A 2010 Justice Courts audit was conducted. The Board plans to contract for audits of the Justice Courts, Supervisor and Town Clerk for 2011 by a certified public accountant.

See
Note 4
Page 16

Lastly, it is the intent of the Board to prepare and submit a corrective action plan within 90 days after the final audit report is released.

If you have any questions or would like to further discuss our comments and requests, please feel free to contact me at (315) 539-3996.

Thank you.

Sincerely, 

Ronald Serven
Junius Town Supervisor

APPENDIX B

OSC COMMENTS ON THE TOWN'S RESPONSE

Note 1

Two payments for building renovations totaling \$73,229 were not listed on abstracts and did not have a separate resolution approving them in the minutes, and the vouchers did not contain any signatures denoting Board approval. Without such actions, the public's right to know how their money is spent is impaired.

Note 2

Although the Board accepted the lowest combined bid for the two parts of the renovation, Town officials contracted for and paid \$4,126 more than the amount of the approved bid award without any indication that a change order justifying the additional cost was prepared. Town officials did not competitively bid for \$32,720 in additional renovation work.

Note 3

Our report accurately presents the statements made to us by a Board member during our audit. However, we have also inserted the statement from the Town Board's response into the body of the report to present their point of view.

Note 4

Although the Justice Court records for 2010 were audited by OSC in 2011, this audit did not relieve the Board of its own responsibility to audit the Justice Court records in a timely manner.

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess the adequacy of internal controls put in place by officials to safeguard Town assets for the period January 1, 2010 to August 29, 2011. We extended the audit period back to 2008 to review budgeting trends and management of the town hall building renovations.

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

- We interviewed Town officials and employees to obtain an understanding of the Town's internal controls and details of the town hall renovations.
- We reviewed Board minutes, including monthly department reports.
- We reviewed budget to actual reports printed from the financial software for 2010 and 2011. We also compared budget estimates with prior year expenditure totals.
- We reviewed the advertisement for bidders and bids received for the building renovations and the contract with the company awarded the bid.
- We reviewed the invoices paid for the building renovations to determine if payments were authorized and contained appropriate documentation. We also reviewed the abstracts and cash disbursement reports for the period January 1, 2010 through July 31, 2011 to identify any additional payments related to building renovations. For the additionally identified payments, we compared the invoices with abstracts to determine if payments were made after Board approval.
- We reviewed payments made on a store purchasing account.
- We reviewed cell phone payments including invoices for the Town's cell phone plan and reimbursements to the highway superintendent.
- We reviewed the August 2011 health insurance bill paid by the Town to determine who received health insurance and the related cost.
- We reviewed available leave records to determine if they were complete and accurate.
- We reviewed payroll records and supporting documentation to determine if there were any payments for unused leave time.
- We compared the unreserved, unappropriated fund balances for the general and highway funds at 12/31/10 with the 2011 fiscal year budgeted appropriations to determine whether fund balances were reasonable.

- We compared the 2010 Detail of Revenues Report with the Annual Financial Report to determine if actual revenues and expenditures were comparable with budget estimates. We expanded our review back to 2008 to determine common budgeting trends.

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 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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Steven J. Hancox, Deputy Comptroller
Nathalie N. Carey, Assistant Comptroller

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