



Town of Warren

Internal Controls Over Selected Financial Operations

Report of Examination

Period Covered:

January 1, 2010 — December 31, 2010

2011M-220



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

January 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 Warren, entitled Internal Controls Over Selected Financial Operations. 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 Warren (Town) is located in Herkimer County with a population of approximately 1,145. The Town is governed by a Town Board (Board) which comprises four elected Board members and an elected Town Supervisor (Supervisor). The Supervisor serves as both the chief executive officer and chief fiscal officer. As chief fiscal officer, the Supervisor is responsible for virtually all of the Town's financial duties, including receipt and disbursement of Town monies, maintaining financial records, and preparing various financial reports. The Board is responsible for overseeing the Town's operations and finances.

The Town's 2011 budget totaled \$187,785 for the general fund, \$484,500 for the highway fund, \$4,600 for the lighting districts, and \$32,287 for the fire protection district. General fund expenditures are funded primarily by revenues from property and sales taxes. Highway fund expenditures are funded by revenues from property taxes, State aid (Consolidated Local Street and Highway Improvement Program), and revenues from plowing State and Herkimer County roads. Lighting district and fire protection district expenditures are funded by revenues from property taxes.

Scope and Objective

The objective of our audit was to review the Town's internal controls over its financial operations for the period January 1, 2010, to December 31, 2010. Our audit addressed the following related questions:

- Are internal controls over records and reports appropriately designed and operating effectively to adequately safeguard Town assets?
- Are internal controls over cash receipts and disbursements appropriately designed and operating effectively to adequately safeguard Town assets?

Audit Results

We found that the Supervisor did not maintain adequate accounting records to properly account for and report its cash receipts and disbursements and overall financial operations. The Supervisor also did not prepare accurate and complete reports for the Board. As a result, the Board could not adequately monitor the Town's financial affairs and, consequently, overspent the Town's budget for the highway fund by \$84,601 during the 2010 fiscal year. In addition, because the Board did not require the Supervisor to provide it with comprehensive monthly reports, and because it did not provide oversight of the Supervisor's records by reviewing bank reconciliations, the Board was unaware of

two discrepancies in the Town's accounting records: a \$50,000 year-end adjustment and approximately \$797 in bank service fees. The Supervisor also filed the Town's annual report with the Office of the State Comptroller between five and six months late for the last two years, thereby diminishing the Board's ability to monitor and manage the Town's financial resources properly.

Financial duties relating to the Town's financial operations are not adequately segregated. The Supervisor was responsible for cash handling and recordkeeping duties, and the Board did not provide for an independent review and verification of his work. The Board also has not instituted controls to compensate for this lack of segregation of duties, such as reviewing bank statements, cancelled checks, and reconciliations. We reviewed 65 payments totaling \$783,219 that the Town received during our audit period and found that the Supervisor had not cashed and deposited six checks totaling approximately \$55,962. Without adequate procedures to properly record and deposit cash receipts, the Town has an increased risk that approximately \$55,962 in checks received could have been lost or stolen.

We also reviewed 78 cash disbursement transactions totaling \$58,576 to verify that the payments were authorized and were for legitimate Town expenses. Although our audit tests did not reveal any significant discrepancies, this does not diminish the need for the Board to provide more oversight to reduce the risk that unauthorized payments or bank transfers could occur.

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 they planned to take corrective action.

Introduction

Background

The Town of Warren (Town) is located in Herkimer County with a population of approximately 1,145. The Town is governed by a Town Board (Board) which comprises four elected Board members and an elected Town Supervisor (Supervisor). The Supervisor serves as both the chief executive officer and chief fiscal officer. As chief fiscal officer, the Supervisor is responsible for virtually all of the Town's financial duties including receipt and disbursement of Town monies, maintaining financial records and preparing various financial reports. The Board is responsible for overseeing the Town's operations and finances.

The Town provides various services to its residents, including snow removal, road maintenance, cemetery maintenance, animal control, and codes enforcement. The Town's 2011 budget totaled \$187,785 for the general fund, \$484,500 for the highway fund, \$4,600 for the lighting districts, and \$32,287 for the fire protection district. General fund expenditures are funded primarily by revenues from property and sales taxes. Highway fund expenditures are funded by revenues from property taxes, State aid (Consolidated Local Street and Highway Improvement Program), and revenues from plowing State and Herkimer County roads. Lighting district and fire protection district expenditures are funded by revenues from property taxes.

Objective

The objective of our audit was to review the Town's internal controls over its financial operations. Our audit addressed the following related questions:

- Are internal controls over records and reports appropriately designed and operating effectively to adequately safeguard Town assets?
- Are internal controls over cash receipts and disbursements appropriately designed and operating effectively to adequately safeguard Town assets?

Scope and Methodology

We examined the Town's financial records for the period January 1, 2010, to December 31, 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 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 they planned to take 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 (governing body) to make this plan available for public review in the Town Clerk's office.

Records and Reports

As chief financial officer, the Supervisor is responsible for maintaining adequate accounting records that consist of journals, ledgers, and other financial documents that provide an accurate accounting of all financial transactions. Also, the Supervisor is responsible for providing the Board with comprehensive monthly reports that include accurate financial information, for each of the funds and districts. The Supervisor must file the Town's annual financial report with the Office of the State Comptroller no later than 60 days after the close of the Town's fiscal year.

The Supervisor did not maintain adequate accounting records or ensure the accuracy of the accounting records by performing monthly bank reconciliations. The Supervisor also did not prepare accurate and complete reports for the Board. As a result, the Board could not adequately monitor the Town's financial affairs and, consequently, overspent the Town's budget for the highway fund. Also, because the Board did not require the Supervisor to provide it with comprehensive monthly reports, and because it did not provide oversight of the Supervisor's records by reviewing bank reconciliations, the Board was unaware of discrepancies in the Town's accounting records. The Supervisor also filed the Town's annual reports with the Office of the State Comptroller between five and six months late for the last two years, thereby diminishing the Board's ability to monitor and manage the Town's financial resources properly.

Accounting Records

As the Town's chief fiscal officer, the Supervisor is required by Town Law to keep a complete and accurate account of the receipt and disbursement of all moneys. Accordingly, the Supervisor must maintain complete and accurate general ledgers, cash receipt and disbursement journals, and subsidiary revenue and appropriation ledgers. It also is important that the Supervisor maintain records to identify the equity in the three light districts and perform monthly bank-to-book reconciliations of cash to ensure the accuracy of the cash balances in the Town's accounting records. Any differences found during the reconciliation process must be promptly documented and resolved to ensure that financial activities are accounted for in a proper and timely manner.

The Supervisor did not maintain adequate accounting records or ensure the accuracy of the accounting records by performing monthly bank reconciliations. He did not prepare general and subsidiary ledgers, or cash receipt and disbursement journals and did not maintain records that would sufficiently identify the equity in each

of the three light districts. The Supervisor's records consist only of check stubs, monthly Supervisor's reports, abstracts,¹ and bank statements. The only record that the Supervisor provided to the Board that contained cash balances was his monthly report which included cash balances for the general and highway funds, but not the trust and agency fund.² Because the Supervisor does not reconcile monthly reports to the bank statements, Town officials have no assurance that this information is accurate.

In addition, the Supervisor made a year-end adjustment, as of January 1, 2011, changing the cash balances in the general and highway funds by approximately \$50,000 without providing any documentation or explanation for the adjustment. Year-end adjusting entries can be necessary at the end of an accounting period so that financial statements accurately reflect an entity's financial condition; however, the adjusting entries must be properly recorded with a written explanation of the purpose of the adjustment to avoid the appearance of a mistaken entry or misappropriation of funds. Although we found no indication of fraud, without a proper explanation of adjusting entries, Town officials have no assurance that the Town's accounting records are accurate and cannot base management decisions, such as preparing operating budgets, on the accounting records.

Without accurate financial records during the year, the Board cannot compare actual revenues and expenditures to budgeted amounts, monitor the Town's financial condition, properly determine the amount of equity in each of the Town's funds, or adequately prepare the following year's budget estimates.

Monthly Reports

Town Law requires the Supervisor to submit a monthly report to the Board at the end of each month that accounts for all moneys received and disbursed during the month. It is important that these reports include detailed monthly and year-to-date budget and actual comparisons, fund balance amounts, and reconciled cash balances for each fund and special district. Complete and accurate monthly reports provide essential financial information, which the Board can use to monitor the Town's financial condition.

The Supervisor did not prepare accurate and complete reports for the Board. The Supervisor's monthly report for the general and highway funds did not include budget vs. actual figures, fund balance amounts, or reconciled cash balances for each fund and special district. Also,

¹ An abstract is a list of claims provided to the Board, or to a Board-appointed claims auditor, so that the claims can be reviewed and approved for payment.

² The Town uses three checking accounts: one account for the highway fund, one account for the general fund that includes the lighting districts and fire protection district transactions, and one account for the trust and agency fund.

the Board did not request or require the Supervisor to provide any supporting documentation of the cash balances, such as copies of bank statements and reconciliations, that he reported on his Supervisor's reports.

Because the Board did not receive accurate monthly reports that included budget status reports, it could not adequately monitor the Town's financial affairs and, consequently, overspent the Town's budget. We compared total expenditures for the highway fund of \$537,601 for the 2010 fiscal year to the budget appropriations of \$453,000 and found that the Town exceeded budgeted amounts by \$84,601, or 18 percent. Although the Board could have modified the budget during the year to adjust for this change, because it did not have this information in the form of reports from the Supervisor, it was unaware of the need to make the adjustment.³

Also, because the Board did not require the Supervisor to provide it with comprehensive monthly reports, and because it did not provide oversight of the Supervisor's records by reviewing bank reconciliations, the Board was unaware of two entries in the Town's accounting records: a \$50,000 year-end adjustment and approximately \$797 in bank service fees. The Supervisor made a year-end adjustment, as of January 1, 2011, changing the cash balances in the general and highway funds by approximately \$50,000 without providing any documentation or explanation for the adjustment.⁴ Also, one of the Town's banks had charged the Town \$797 in bank service fees on an account with a balance of \$48,153, despite the fact that there was no activity in the account other than the service fees. Had the Board required the Supervisor to submit bank statements and reconciliations along with his monthly Supervisor reports, it would likely have detected the \$50,000 cash discrepancy and \$797 in service fees.

The Board also told us that it had performed an annual audit of the Supervisor's records. We acknowledge the Board's efforts. However, because the Supervisor was not complying with Town Law regarding the accuracy and completeness of his accounting records, or by submitting proper and complete monthly reports, the Board could not perform an adequate audit of his records.

Annual Financial Report

Local governments are required by Town Law to annually complete and file with the Office of the State Comptroller (OSC) a detailed report of all financial activity for the preceding year. This report provides the Board, OSC, and Town residents with a tool for

³ Because actual revenues exceeded budgeted estimates, the highway fund did not experience a deficit during the 2010 fiscal year.

⁴ Refer to the "Accounting Records" section for further information.

monitoring financial operations. Towns are required to complete and submit their annual financial report no later than 60 days after the close of the fiscal year.

The Supervisor has filed the Town's annual reports with OSC between five and six months late for the last two years. The lack of timely annual financial reports diminishes the public's ability to review the Town's financial operations and financial condition.

Recommendations

1. The Supervisor should maintain general ledgers, cash control accounts, cash receipt and disbursement journals, and revenue and expenditure ledgers for each fund and special district.
2. The Supervisor should provide monthly financial reports to the Board that include budget-to-actual comparisons, fund balance amounts, and reconciled cash balances for each fund and special district. The Board should use these monthly reports to monitor actual results against the adopted budget, determine if the adopted budget needs to be adjusted during the fiscal year, and provide oversight of the Town's financial operations and the accuracy of its records.
3. The Supervisor should perform complete and accurate monthly bank reconciliations. The Board should review these reconciliations each month and ensure that any discrepancies disclosed by the reconciliation process are investigated and corrected immediately.
4. The Supervisor should prepare and file annual financial reports with the Office of the State Comptroller and the Town Clerk within 60 days after the close of the fiscal year.

Cash Receipts and Disbursements

As the Town's chief fiscal officer, the Supervisor is responsible for receiving and disbursing all Town moneys, keeping records of cash receipts and disbursements, and preparing various financial reports. He also is responsible for depositing all moneys collected in the official bank account as soon as possible, but no later than 10 days after receipt. The Board is responsible for overseeing the Supervisor's operations to help ensure that transactions are properly recorded and reported and moneys are properly accounted for. It is important that financial duties are properly segregated so that no one individual has uncontrolled access to all aspects of a transaction or processing cycle. If it is not practical to segregate the Supervisor's duties, the Board must implement compensating controls, such as reviewing bank statements and reconciliations on a monthly basis to ensure that cash receipts and disbursements are properly accounted for.

Financial duties relating to the Town's financial operations are not adequately segregated. The Supervisor was responsible for cash handling and recordkeeping duties, and the Board did not provide for an independent review and verification of his work. For example, the Supervisor was the only individual who prepared and signed checks, opened mail including bank statements and cancelled check images, made bank deposits, and maintained the Town's accounting records. These duties are incompatible when performed by one individual because they would allow the Supervisor to record and deposit fewer funds than the Town had actually received. The Board also has not instituted controls to compensate for this lack of segregation of duties, such as reviewing bank statements, cancelled checks, and reconciliations. Due to these control weaknesses, we conducted tests to ensure that cash receipts were deposited and that cash disbursements were authorized.

We reviewed 65 payments totaling \$783,219⁵ that the Town received during our audit period and found that the Supervisor had not cashed and deposited six checks totaling approximately \$55,962, as follows:

- Two checks totaling approximately \$44,943 written by Herkimer County to the Town dated February and March 2010 had not been cashed and deposited as of March 2011.
- One check totaling approximately \$6,184 written by New York State to the Town for "general purpose State aid" received

⁵ Refer to Appendix B for further information on this sample selection.

September 2010 had not been cashed and deposited as of March 2011. On March 22, 2011, we asked the Supervisor about the \$6,184 check, and he was able to locate the original undeposited check dated September 23, 2010.

- Two checks totaling approximately \$4,835 written by the Town Justice to the Town for the February 2010 court receipts (\$1,290) and October 2010 court receipts (\$3,545) had not been cashed and deposited. We contacted the Judge who told us that he had issued a replacement check dated November 2, 2010, for the February court receipts. However, he told us that that check also had not been cashed and deposited as of March 2011.

We also reviewed 78 cash disbursement transactions totaling \$58,576⁶ to verify that the payments were authorized and were for legitimate Town expenses. Although our audit tests did not reveal any significant discrepancies, this does not diminish the need for the Board to provide more oversight to reduce the risk that unauthorized payments or bank transfers could occur.

Recommendations

5. The Board should segregate the Supervisor's incompatible duties. If it is impractical to segregate duties, the Board should increase oversight of the Town's financial records, by having someone receive and review the bank statements and cancelled checks before they are given to the Supervisor and by reviewing the Supervisor's bank reconciliations.
6. The Supervisor should deposit all moneys collected within 10 days.
7. The Supervisor should contact the check issuing agencies and the individual Justice to obtain replacement checks for those that he has not already deposited.

⁶ Refer to Appendix B for further information on this sample selection.

APPENDIX A

RESPONSE FROM LOCAL OFFICIALS

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

ANNA K. HALKOWICH
TOWN OF WARREN
TOWN CLERK - REGISTRAR
RECORDS MANAGEMENT OFFICER
383 HOGSBACK ROAD
RICHFIELD SPRINGS, N.Y. 13439

January 18, 2012

New York State Comptroller

We have received the draft State Audit and feel it is accurate.

We will be discussing the recommendations in the near future.

Town Board of the Town of Warren, Herkimer County, New York State

Leslie Miller LESLIE MILLER

Donald Oldick DONALD OLDICK

Richard A. Jack RICHARD A. JACK

Roger S. Vaughn Roger S. Vaughn

Dorayne Peplinski Dorayne Peplinski

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. Our initial assessment included evaluations of the following areas: financial condition, cash receipts and disbursements, Supervisor's records and reports, purchasing and claims processing, and payroll and personal services.

During the initial assessment, we interviewed appropriate Town officials, performed limited tests of transactions and reviewed pertinent documents such as Board minutes, bank statements, and available financial documents and records.

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 the Supervisor's records and reports and cash receipts and disbursements for further audit testing.

To accomplish the objective of this audit, we performed the following audit procedures:

We interviewed the Town Supervisor and reviewed his records and documents to determine whether:

- Duties and responsibilities had been established for other Town officials to oversee his accounting records
- Adequate accounting records including bank reconciliations and budget-versus-actual reports were available, and where and how the records were maintained and used
- The Supervisor provided monthly financial reports to the Board
- The Supervisor filed timely annual financial reports with the State Comptroller
- The Board audited the Supervisor's records and reports annually.

For cash receipts and disbursements:

- We evaluated internal controls including the segregation of duties and management oversight.
- We computed all bank account balances as of December 31, 2010.
- We requested and reviewed all bank statements generated during our audit period.
- For our review of cash receipts, we obtained lists of payments made to the Town from January 1 to December 31, 2010, to determine all known sources of revenues received by the Town

during our audit period. These lists came from Herkimer County, State agencies, the Town Clerk, Tax Collector, and the Town Justice. We determined that the Town received 65 checks totaling \$783,219 during our audit period. We traced all of these payments to bank deposits made by the Supervisor during the same period.

- For our review of cash disbursements, we verified whether we had all of the Town's bank statements that had been generated during our audit period. We matched the check stubs recorded by the Supervisor during our audit period to the bank statements generated during the same time period to account for the sequence of checks issued by the Supervisor and ensured that the checks in our sequence had cleared the bank. Of the approximately 624 checks in the check sequence, we selected a non-biased judgmental sample of 78 checks totaling \$58,576 by selecting every eighth payment, starting from the first check in the sequence. Of the 78 payments, 42 checks totaling \$37,139 were from the highway fund, 33 checks totaling \$20,845 were from the general fund, and three checks totaling \$592 were from the trust and agency fund. We compared these 78 payments, which had cleared the bank statements, to the cancelled check image and to either a voucher approved by the Board, certified payroll, or to amounts deposited into another bank account.
- We requested the back side of all cancelled check images for the 78 checks that we had selected for further review.
- We scanned all cancelled check images and bank debits from January 1, 2010, through December 31, 2010, for suspicious items or unusual payees.

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.

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

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