



Town of Coeymans Financial Condition

Report of Examination

Period Covered:

January 1, 2012 — May 31, 2015

2015M-184



Thomas P. DiNapoli

Table of Contents

	Page
AUTHORITY LETTER	1
INTRODUCTION	2
Background	2
Objective	2
Scope and Methodology	2
Comments of Town Officials and Corrective Action	2
FINANCIAL CONDITION	4
Budget Estimates	4
Budget Format	8
Recommendations	9
APPENDIX A Response From Town Officials	10
APPENDIX B OSC Comments on the Town's Response	12
APPENDIX C Audit Methodology and Standards	14
APPENDIX D How to Obtain Additional Copies of the Report	15
APPENDIX E Local Regional Office Listing	16

State of New York Office of the State Comptroller

Division of Local Government and School Accountability

December 2015

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 Coeymans, entitled Financial Condition. 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 New York State 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 Coeymans (Town) is located in Albany County and has approximately 7,400 residents. The Town is governed by the Town Board (Board), which is composed of four elected members and an elected Town Supervisor (Supervisor). The Board is the legislative body responsible for the overall management of the Town, including oversight of the Town's operations and finances, adopting and monitoring the budget and ensuring the Town's sound financial position. The Supervisor is the chief fiscal officer and is responsible for maintaining a record of all receipts, expenditures and account balances and for providing the Board with timely, accurate and useful financial information. The Supervisor is the budget officer and is responsible for compiling the initial budget estimates and producing the tentative budget, which is subject to the Board's approval.

The Town provides various services to its residents, including general administration, road maintenance, snowplowing, water, sewer and fire protection. For the 2015 fiscal year, the Town's budgeted appropriations were approximately \$6.9 million, which were funded primarily with real property taxes, sales tax and State aid.

Objective

The objective of our audit was to review the Town's financial condition. Our audit addressed the following related question:

- Does the Board adopt reasonable, structurally balanced budgets and take action to maintain the Town's fiscal stability?

Scope and Methodology

We examined the Town's financial condition for the period January 1, 2012 through May 31, 2015.

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. Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

Comments of Town 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. Except as specified in Appendix A, Town officials generally agreed with our

recommendations and indicated they planned to take corrective action. Appendix B includes our comments on issues raised in the Town's response letter.

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.

Financial Condition

The Board is responsible for making sound financial decisions that are in the best interest of the Town and of the taxpayers who fund its operations. This responsibility requires Board members to balance the level of services desired and expected by Town residents with the ability and willingness of the residents to pay for such services. It is essential that the Board adopt structurally balanced budgets for all of its operating funds to provide recurring revenues to finance recurring expenditures. Fund balance represents moneys remaining from prior fiscal years that can be appropriated to finance the next year's budget. After the Board makes budgetary appropriations and sets moneys aside for any legally authorized reserves, the Town may retain a portion of fund balance as a financial cushion for unforeseen expenditures and to provide for cash flow needs.

The Board did not adopt realistic, structurally balanced¹ budgets in the town-wide general and part-town highway funds. It did not accurately estimate revenues and expenditures, relied too heavily on appropriating fund balance as a financing source and planned to appropriate more fund balance than it had available. As of December 31, 2014, the town-wide general fund had a deficit of \$438,470 and the part-town highway fund had a deficit of \$74,046. Consequently, in 2014, the Town had to issue a \$310,000 tax anticipation note (TAN)² to pay general fund operating expenditures. In addition, the Town's budget format lacked necessary information to allow the Board to make informed decisions when estimating revenues and expenditures and determining how much fund balance it could appropriate to finance the ensuing year's operations.

Budget Estimates

Maintaining a reasonable level of fund balance is necessary to ensure long-term financial stability. It is important for the Board to adopt a policy that addresses the level of fund balance to be maintained and to use the policy in the annual budgeting process to help ensure that fund balance levels are adequate. An appropriation of fund balance is the use of unexpended resources from prior years to finance appropriations and is considered a "one shot" financing source, which is an acceptable and reasonable practice when a local government has accumulated an adequate level of fund balance. The Supervisor should develop a reasonable estimate of the fund balance that will

¹ A structurally balanced budget must finance recurring expenditures with recurring revenues.

² A TAN is an obligation issued in anticipation of the collection of future real property taxes and assessments. The appropriateness of the Town's use of this type of financing was not within the scope of our audit.

be available at the end of the current fiscal year to ensure that fund balance appropriated for the ensuing year's budget does not exceed the amount projected to be available or needed to provide cash flow and a cushion against unforeseen events. During the budget process, the Board should ensure that it uses realistic estimates for revenues and expenditures, consider including a contingency appropriation to provide for unforeseen expenditures and engage in long-term planning to establish future goals and a means of financing them.

The Board did not establish a fund balance policy outlining a method to reasonably estimate the amount of fund balance that will be appropriated in the budget. In addition, during the budget process, the Supervisor did not prepare an estimate of the amount of fund balance expected to be available to appropriate in the ensuing years' budgets. As a result, the Board was unaware of the amount of fund balance that was available to fund operations. Consequently, it planned to appropriate fund balance in excess of amounts available, resulting in annual operating deficits that ultimately caused deficits in the town-wide general and part-town highway funds. This problem was compounded by the fact that the Board also adopted budgets that contained inaccurate estimates for revenues and expenditures.

Town-Wide General Fund – The Board's inaccurate revenue and expenditure estimates, along with its planned appropriation of fund balance in excess of amounts available, caused a \$620,296 decline in the town-wide general fund balance from \$181,826 in January 2012 to a deficit of \$438,470 at the end of 2014 (Figure 1).

Fiscal Year	2012	2013	2014
Beginning Fund Balance	\$181,826	\$200,188	(\$95,898)
Actual Revenues	\$3,156,109	\$2,959,062	\$3,056,190
Actual Expenditures	\$3,137,747	\$3,255,149	\$3,398,762
Operating Surplus/(Deficit)	\$18,362	(\$296,086)	(\$342,572)
Year-End Fund Balance	\$200,188	(\$95,898)	(\$438,470)
Less: Restricted Fund Balance	\$45,541	\$108,006	\$87,876
Unrestricted Fund Balance	\$154,647	(\$203,904)	(\$526,346)
Less: Budgeted Fund Balance Appropriation/Planned Budgetary Deficit for Ensuing Year	\$166,063	\$177,381	\$0
Budgetary Deficit for Ensuing Year	(\$11,416)	(\$177,381)	\$0

At the end of 2012, the town-wide general fund had an unrestricted fund balance of \$154,647. In the 2013 budget, the Board planned to appropriate \$166,063 of fund balance to finance operations, which created a budgetary imbalance totaling \$11,416.

During 2013, the fund realized an operating deficit of \$296,086, which exceeded the planned operating deficit of \$166,063 by \$130,023. This unplanned deficit occurred primarily because the Board expended \$95,446 (17 percent) more than appropriated for police personal service costs due to unanticipated overtime and did not anticipate hiring an additional police officer in the 2013 budget. As a result of the larger-than-planned operating deficit, the fund ended the fiscal year with a deficit unrestricted fund balance of \$203,904.

Despite having a deficit fund balance at the end of 2013, in the 2014 budget the Board planned to appropriate \$177,381 of fund balance to finance operations. As a result, the Town began 2014 with a budgetary imbalance totaling \$177,381. During 2014, the fund realized an operating deficit of \$342,572, which exceeded the planned operating deficit of \$177,381 by \$165,191. This unplanned deficit occurred primarily because the Board overestimated revenues for crime forfeiture proceeds by \$17,915 (30 percent) and Justice Court fines by \$17,035 (9 percent) and underestimated communications costs for training new dispatchers by \$46,281 (23 percent). Also, the Town made an unplanned separation payment to an employee totaling \$51,125. As a result of the larger-than-planned operating deficit, the fund ended the fiscal year with an unrestricted fund balance deficit of \$526,346. The Board did not appropriate any fund balance in the 2015 town-wide general fund budget.

The significant operating deficits in 2013 and 2014 also resulted in an \$85,601 decline (62 percent) in the Town's cash balance, which was \$137,700 as of January 1, 2012. Although the Town issued a \$310,000 TAN³ in December 2014 to pay for 2014 operating expenditures, the town-wide general fund's cash balance was \$52,099 by the end of the year, which was equal to less than one week of average expenditures.

Part-Town Highway Fund – The Board planned to appropriate more fund balance than was actually available for this fund in the 2012, 2013 and 2014 budgets. This caused a \$152,592 decline in the part-town highway fund balance from \$78,546 in January 2012 to a deficit of \$74,046 at the end of 2014 (Figure 2).

³ The appropriateness of the Town's use of the TAN was not within our audit scope.

Figure 2: Part-Town Highway Fund

Fiscal Year	2012	2013	2014
Beginning Fund Balance	\$78,546	\$8,580 ^a	(\$8,844)
Actual Revenues	\$966,549	\$1,099,573	\$1,049,034
Actual Expenditures	\$1,042,352	\$1,116,997	\$1,114,236
Operating Surplus/(Deficit)	(\$75,802)	(\$17,424)	(\$65,202)
Year-End Fund Balance	\$2,744	(\$8,844)	(\$74,046)
Less: Restricted Fund Balance	\$0	\$15,303	\$0
Unrestricted Fund Balance	\$2,744	(\$24,148)	(\$74,046)
Less: Budgeted Fund Balance Appropriation/Planned Budgetary Deficit for Ensuing Year	\$48,646	\$47,697	\$0
Budgetary Deficit for Ensuing Year	(\$45,902)	(\$47,697)	\$0

^a The 2013 beginning fund balance was increased by \$5,837 for a prior-period accounting adjustment.

In the 2012 budget, the Board planned to appropriate \$220,000 of fund balance to finance operations, but incurred an operating deficit of \$75,802, which was \$144,198 less than the planned deficit. This occurred primarily because the Town received \$101,464 of Federal Emergency Disaster Assistance aid during 2012 that the Board did not include in the 2012 budget. Also, the Board mistakenly budgeted for an \$18,500 debt payment that the Town did not have to make that year.

Although the part-town highway fund ended the 2012 fiscal year with \$2,744 of fund balance, in the 2013 budget the Board planned to appropriate \$48,646 of fund balance to finance 2013 operations. As a result, the part-town highway fund began 2013 with a budgetary imbalance totaling \$45,902. However, the Town incurred an operating deficit of \$17,424, which was \$31,222 less than the planned deficit, causing the part-town highway fund to have an unrestricted fund balance deficit of \$24,148. This occurred primarily because the Board underestimated street maintenance salaries by \$22,323 (12 percent).

In the 2014 budget, the Board planned to appropriate \$47,697 of fund balance to finance 2014 operations. However, there was no fund balance available to appropriate at the end of the 2013 fiscal year and, in fact, the fund actually had a deficit unrestricted fund balance. Accordingly, the fund started the year with a significant budgetary imbalance totaling \$47,697.

During 2014, the fund realized an operating deficit of \$65,202, which exceeded the planned operating deficit of \$47,697 by \$17,505. This unplanned deficit occurred primarily because the Board included

Consolidated Local Street and Highway Improvement Program revenue totaling \$111,956 in the 2014 budget that the Town did not receive until 2015.⁴ In the 2015 budget, the Board did not appropriate any fund balance.

The Board has consistently planned to appropriate fund balance that exceeded the amount available, resulting in annual operating deficits that ultimately caused deficits in the town-wide general and part-town highway funds. Without unrestricted fund balance available as a financing source for the 2015 budget, Town officials were forced to replace these funds with other recurring revenues and cut costs to balance the 2015 budget.

Budget Format

The Town's budget should conform to the provisions of New York State Town Law and guidance prescribed by the Office of the State Comptroller (OSC). The budget should contain actual revenues and expenditures for the last completed fiscal year, revenue estimates and appropriations for the current year as amended to date, and a schedule of fund balance with a breakdown of amounts appropriated, unappropriated and restricted. Sound budget practices also require the inclusion of a budget summary message with the proposed budget. The purpose of this type of summary is to provide a brief, easily understandable report of the main features of the Town's budget to the Board and taxpayers. Main features of the summary should include changes from the prior budget such as appropriations for capital projects, substantial increases in specific appropriations, appropriations for new services, the Town's financial condition, new or significantly changed revenue sources, or any other item of interest to the Board and taxpayers.

We found that the 2012, 2013, 2014 and 2015 budgets did not comply with Town Law or OSC guidance. They did not contain sufficient information to assist Town management in planning and monitoring the Town's financial operations or provide the public with enough information about the Town's annual financial plan to allow for meaningful input at the budget hearing. The budgets included estimated revenues and appropriations for the prior years' adopted budget and the current year's proposed estimates. However, they did not include actual revenues and expenditures for the previous completed fiscal year, amended budget estimates for the current year, or a schedule of the estimated fund balance that could be used to finance operations for the coming year. Finally, the budgets did not include an adequate budget summary message.

⁴ The Town did not file the paperwork for this program in a timely manner, which caused the delay. Although the Town initially accrued the revenue from this program in 2014, it did not receive the revenue until after its revenue recognition period expired. As a result, the revenue was recorded as a deferred inflow.

Due to the inadequate budget format, the Board did not have sufficient information to make reasonable and informed decisions on budget estimates. This fact contributed to the Board's poor decision making during the budget process. Also, without an understandable and complete budget, taxpayers will be limited in their ability to comprehend and participate in the Town's financial condition.

Recommendations

The Board should:

1. Establish a fund balance policy to specify the amount of reasonable fund balance for each of the Town's operating funds.
2. Develop and adopt structurally balanced budgets and develop a plan to eliminate the deficit in the town-wide general and part-town highway funds.

The Supervisor should:

3. Use a budget format that includes:
 - a. Actual revenues and expenditures for the previous completed fiscal year.
 - b. The current year's budget, showing revenue estimates and appropriations as amended to date.
 - c. Estimated fund balance, with a breakdown of the amounts appropriated, unappropriated and restricted.
 - d. A descriptive budget summary message.

APPENDIX A

RESPONSE FROM TOWN OFFICIALS

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

TOWN OF COEYMANS

18 RUSSELL AVENUE
RAVENA, NEW YORK 12143
(518) 756-6006 FAX (518) 756-1991

STEPHEN D. FLACH
SUPERVISOR

GEORGE E. LANGON
PETER E. MASTI
COUNCIL MEMBERS

KENNETH A. BURNS
THOMAS E. DOLAN
COUNCIL MEMBERS

NYS Comptroller Office

November 23, 2015

Re: Town of Coeymans Response to Audit

First of all, the time period actually audited does NOT match the report dates as stated on the front page of the report. There is not one figure or reference to any amounts in the 2015 year. The only statement about 2015 is about the budget of 2015, which is adopted in the fall of 2014. The Town has requested that this report be dated through 12/31/14 to properly reflect the information located inside of it. The statement which provides this has nothing to do with 2015 states as follows. "Town officials must replace these funds with other recurring revenues and/or cut costs to balance 2015 budget." If his report truly reflects through May 31, 2015 like it says, then the report would state that it has not only received new revenues totaling \$304,000.00 between Highway and General Funds for 2015, but that it also has shown a decrease of about \$160,000.00 dollars in expense between the General and Highway Fund. This report shows not one figure from 2015, where every single fund balances is in the positive because of the changes made throughout the entire year, thanks to the current Town Board.

Secondly, the Town has utilized all budget recommendations for the 2016 budget. We are proud to say that this is the first budget that complies fully to OSC Guidelines in over 15 years. The incorrect budget format has been around for over 15 years, and has never once been mentioned in any other audits of the Town. (Including the full NYS Comptroller audit which occurred in 2012). The Town finds it very convenient that the office of comptroller somehow missed this during that audit. Had anyone on the Town Board known that this was incorrect; it would have been addressed and fixed years ago.

The third point reflects the statement made in the report, "This problem was compounded by the fact the Board also adopted budgets that contained inaccurate estimates for revenues and expenditures." This statement in and of itself is YOUR opinion and has no real place in this report. The Board is provided with numbers from the department heads on the revenue and the expenditure numbers, and then combines that with actual revenues and expenditures to come up with next year's budget figures. To say that the Board's estimates were inaccurate is really a matter of personal opinion. That's exactly what an estimate is, the Board's educated guess at what the expense and revenues will be.

The fourth and final point is that the Town realizes the political effect of said report and wants it to be known that in 2012, as well as 2013, the budgets were strictly from a democratic majority Board. In 2014 the fund balances were used incorrectly by the republican led board as well. However, this trend that had been occurring since before 2010 by both parties was put to a halt by the republican led board in the 2015 budget. Not stated anywhere in this report, there was not one incorrectly used fund balance in 2015, and once again there is not one single dollar appropriated out of fund balance in the 2016 budget. The budgets had been using fund balance to offset the deficit every single year, and the town wants the record to show that this deficit was eliminated in 2015. The 2015 budget reflected the first year that the town had extra reserves to put in a contingency, and the trend stayed true in 2016 as well.

Best,

Stephen D. Flach
Supervisor

See
Note 1
Page 12

See
Note 2
Page 12

See
Notes 3
and 4
Page 12

See
Note 5
Page 12

See
Note 6
Page 12

See
Note 7
Page 13

APPENDIX B

OSC COMMENTS ON THE TOWN'S RESPONSE

Note 1

Our audit period was January 1, 2012 through May 31, 2015. The report states that the Town did not use fund balance to finance appropriations in the 2015 budget. While the 2015 budget was adopted in the fall of 2014, it did not take effect until January 1, 2015, and our audit period covers a portion of 2015.

Note 2

We have modified the report to reflect this information.

Note 3

It is unclear if the new revenues or decreased expenditures mentioned in the Town's response were included in the budget or the date at which these revenues or expenditures were quantified. However, we reviewed the Town's May 31, 2015 budget status report to determine whether revenues and expenditures recognized at that point appeared to be reasonable. As part of this review, we identified revenues that exceeded budget estimates and other revenues that were less than budgeted. Similarly, we identified expenditures that exceeded amounts budgeted and other expenditures that did not. As a result, it was not possible for us to determine whether the Town would realize operating surpluses in the town-wide general or part-town highway funds.

Note 4

As of January 1, 2015, the town-wide general fund and part-town highway fund were in a deficit position. During our fieldwork, the 2015 fiscal year had not yet been completed, and Town officials did not provide us with projections for 2015 operations or year-end fund balance. Therefore, it was not possible to determine whether the Town would realize operating surpluses or have a positive fund balance in 2015.

Note 5

The 2012 audit referenced by the Town did not contain written findings related to the budget format (*Town of Coeymans - Recordkeeping and Cash Disbursements*, released October 2013). However, we discussed the Town's inadequate budget format with the Supervisor as part of that audit.

Note 6

The report discusses instances where the Town overspent expenditures that the Board had estimated in its adopted budget appropriations. Also, the report indicates when the Town's actual operating deficit exceeded the Board's planned operating deficit. These are examples of the Board adopting budgets that contained inaccurate estimates for revenues and expenditures.

Note 7

Figures 1 and 2 in the report both indicate that the Town did not appropriate fund balance in the 2015 town-wide general and part-town highway funds and that the Town did not have a budgetary deficit at the end of 2014.

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

The objective of our audit was to examine the Town's financial condition from January 1, 2012 through May 31, 2015.

To achieve our financial condition objective and obtain valid audit evidence, we performed the following audit procedures:

- We interviewed Town officials and employees to gain an understanding of the budget process.
- We reviewed and analyzed reported fund balance levels in comparison to amounts appropriated in the adopted budgets for the 2012 through 2015 fiscal years for the town-wide general and part-town highway funds.
- We compared adopted budgets for the town-wide general and part-town highway funds for the 2012 through 2014 fiscal years with actual results of operations to determine if the budgets were realistic and reasonable.
- We reviewed the 2012 through 2015 budgets to determine if the budget format conformed to the provisions of Town Law and guidance prescribed by OSC.

We conducted this performance audit in accordance with 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.

APPENDIX D

HOW TO OBTAIN ADDITIONAL COPIES OF THE REPORT

To obtain copies of this report, write or visit our web page:

Office of the State Comptroller
Public Information Office
110 State Street, 15th Floor
Albany, New York 12236
(518) 474-4015
<http://www.osc.state.ny.us/localgov/>

APPENDIX E
OFFICE OF THE STATE COMPTROLLER
DIVISION OF LOCAL GOVERNMENT
AND SCHOOL ACCOUNTABILITY

Andrew A. SanFilippo, Executive Deputy Comptroller
Gabriel F. Deyo, Deputy Comptroller
Tracey Hitchen Boyd, Assistant Comptroller

LOCAL REGIONAL OFFICE LISTING

BINGHAMTON REGIONAL OFFICE

H. Todd Eames, Chief Examiner
Office of the State Comptroller
State Office Building, Suite 1702
44 Hawley Street
Binghamton, New York 13901-4417
(607) 721-8306 Fax (607) 721-8313
Email: Muni-Binghamton@osc.state.ny.us

Serving: Broome, Chenango, Cortland, Delaware,
Otsego, Schoharie, Sullivan, Tioga, Tompkins Counties

BUFFALO REGIONAL OFFICE

Jeffrey D. Mazula, Chief Examiner
Office of the State Comptroller
295 Main Street, Suite 1032
Buffalo, New York 14203-2510
(716) 847-3647 Fax (716) 847-3643
Email: Muni-Buffalo@osc.state.ny.us

Serving: Allegany, Cattaraugus, Chautauqua, Erie,
Genesee, Niagara, Orleans, Wyoming Counties

GLENS FALLS REGIONAL OFFICE

Jeffrey P. Leonard, Chief Examiner
Office of the State Comptroller
One Broad Street Plaza
Glens Falls, New York 12801-4396
(518) 793-0057 Fax (518) 793-5797
Email: Muni-GlensFalls@osc.state.ny.us

Serving: Albany, Clinton, Essex, Franklin,
Fulton, Hamilton, Montgomery, Rensselaer,
Saratoga, Schenectady, Warren, Washington Counties

HAUPPAUGE REGIONAL OFFICE

Ira McCracken, Chief Examiner
Office of the State Comptroller
NYS Office Building, Room 3A10
250 Veterans Memorial Highway
Hauppauge, New York 11788-5533
(631) 952-6534 Fax (631) 952-6530
Email: Muni-Hauppauge@osc.state.ny.us

Serving: Nassau and Suffolk Counties

NEWBURGH REGIONAL OFFICE

Tenneh Blamah, Chief Examiner
Office of the State Comptroller
33 Airport Center Drive, Suite 103
New Windsor, New York 12553-4725
(845) 567-0858 Fax (845) 567-0080
Email: Muni-Newburgh@osc.state.ny.us

Serving: Columbia, Dutchess, Greene, Orange,
Putnam, Rockland, Ulster, Westchester Counties

ROCHESTER REGIONAL OFFICE

Edward V. Grant, Jr., Chief Examiner
Office of the State Comptroller
The Powers Building
16 West Main Street, Suite 522
Rochester, New York 14614-1608
(585) 454-2460 Fax (585) 454-3545
Email: Muni-Rochester@osc.state.ny.us

Serving: Cayuga, Chemung, Livingston, Monroe,
Ontario, Schuyler, Seneca, Steuben, Wayne, Yates Counties

SYRACUSE REGIONAL OFFICE

Rebecca Wilcox, Chief Examiner
Office of the State Comptroller
State Office Building, Room 409
333 E. Washington Street
Syracuse, New York 13202-1428
(315) 428-4192 Fax (315) 426-2119
Email: Muni-Syracuse@osc.state.ny.us

Serving: Herkimer, Jefferson, Lewis, Madison,
Oneida, Onondaga, Oswego, St. Lawrence Counties

STATEWIDE AUDITS

Ann C. Singer, Chief Examiner
State Office Building, Suite 1702
44 Hawley Street
Binghamton, New York 13901-4417
(607) 721-8306 Fax (607) 721-8313