



Town of Ephratah

Supervisor's Records, Reports and Deposits

Report of Examination

Period Covered:

January 1, 2014 – March 31, 2016

2016M-311



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

January 2017

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 Ephratah, entitled Supervisor's Records, Reports and Deposits. 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*



State of New York Office of the State Comptroller

EXECUTIVE SUMMARY

The Town of Ephratah (Town) is located in Fulton County and has approximately 1,700 residents. The Town is governed by an elected five-member Town Board (Board) composed of four Board members and a Supervisor. The Board is responsible for the general oversight and control of the Town's operations and finances. The Supervisor serves as the Town's chief financial officer and chief executive officer and is responsible for the day-to-day management of the Town's financial operations. The Supervisor appoints a bookkeeper to maintain the accounting records and make the bank deposits. The individual serving as bookkeeper is also the Budget Officer and is responsible for preparing the tentative budget. The Town's 2016 budgeted appropriations total approximately \$1.4 million.

Scope and Objective

The objective of our audit was to assess the Town's internal controls over financial operations for the period January 1, 2014 through March 31, 2016. We extended our audit scope period back to January 1, 2013 to review the Supervisor's records and reports. Our audit addressed the following related questions:

- Did the Supervisor maintain complete and accurate accounting records and reports?
- Did the Supervisor ensure cash receipts were deposited into Town bank accounts intact and in a timely manner?

Audit Results

The Supervisor did not maintain complete, accurate and up-to-date accounting records and reports or provide adequate oversight of the bookkeeper's duties during our audit period. The bookkeeper's failure to record all transactions in a timely manner and prepare monthly bank reconciliations caused the accounting records to be inaccurate and incomplete. The bookkeeper did not record \$2.3 million of cash receipts from September 1, 2014 through March 31, 2016, \$663,525 in cash transfers and advances made from December 1, 2014 through March 31, 2016 or \$90,600 in electronic transfers during 2015 and 2016.

Additionally, the bookkeeper did not prepare bank reconciliations from November 1, 2014 through March 31, 2016. As a result, the Supervisor could not provide the Board with sufficient monthly financial reports to allow it to adequately monitor and manage the Town's financial operations. Further, the Supervisor also did not file the required 2013, 2014 and 2015 AUDs with the Office of the State Comptroller in a timely manner. In addition, the Board did not perform annual audits of the Supervisor's records.

Finally, the Supervisor did not ensure cash receipts were deposited in a timely manner. We found that 100 collections totaling \$1.7 million were not deposited within 10 days of being received. For example, 62 departmental collections totaling \$1.5 million were deposited between 15 and 232 days after these collections were remitted to the Supervisor's office.

As a result, Town bank accounts were overdrawn on at least four occasions by as much as \$6,336 in December 2015 requiring a \$30,000 advance from the highway fund to pay general fund expenditures. These irregularities may have been prevented had the Board and Supervisor provided adequate supervisory oversight of the bookkeeper's work.

Comments of Town 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 initiate corrective action.

Introduction

Background

The Town of Ephratah (Town) is located in Fulton County and has approximately 1,700 residents. The Town provides various services to its residents, including street maintenance, snow removal, fire protection, court and general government support. The Town's budgeted expenditures for 2016 were approximately \$1.4 million, which were funded primarily with real property taxes, sales tax and State aid.

The Town is governed by an elected five-member Town Board (Board) composed of four Board members and a Supervisor. The Board is responsible for the general oversight and control of the Town's operations and finances. The Supervisor serves as the Town's chief financial officer and chief executive officer and is responsible for maintaining custody of all Town money, maintaining accounting records and filing required financial reports. The Supervisor is also responsible for providing the Board with timely, accurate and useful financial information so it can make informed financial decisions. The Supervisor appoints a bookkeeper to maintain the accounting records and make the bank deposits. The individual serving as bookkeeper is also the Budget Officer and is responsible for preparing the tentative budget.

Objective

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

- Did the Supervisor maintain complete and accurate accounting records and reports?
- Did the Supervisor ensure cash receipts were deposited into Town bank accounts intact and in a timely manner?

Scope and Methodology

We examined the Town financial records for the period January 1, 2014 through March 31, 2016. We extended our audit scope period back to January 1, 2013 to review the Supervisor's records and reports.

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. 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. Town officials generally agreed with our recommendations and indicated they planned 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 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.

Supervisor's Records and Reports

The Town's financial records must be complete, accurate and up-to-date to be useful for managing Town operations. The Supervisor is responsible for maintaining adequate accounting records and financial documents that provide an accurate accounting of all financial transactions. The Supervisor must provide the Board with comprehensive monthly reports that include complete and accurate financial information for each Town fund. Further, the Supervisor is required to prepare and file an annual financial report (AUD) with the Office of the State Comptroller (OSC) and the Town Clerk in accordance with General Municipal Law (GML), which requires this report be filed within 60 days from the close of the Town's year-end.

In addition, the Supervisor must prepare monthly bank reconciliations to ensure the identification and documentation of differences between the Town's cash balances and those reported by the bank in a timely manner. If the Supervisor assigns recordkeeping duties to a bookkeeper, sufficient oversight must be provided to ensure the bookkeeper's records are reliable and up-to-date.

The Supervisor did not maintain complete and accurate accounting records and reports. He also did not adequately oversee the bookkeeper's work during our audit period. The lack of oversight and the bookkeeper's failure to record all transactions in a timely manner and prepare monthly bank reconciliations resulted in accounting records that were inaccurate and incomplete. As a result, the Supervisor was unable to provide the Board with sufficient monthly financial reports allowing it to adequately monitor and manage the Town's financial operations. The Supervisor also did not file the required 2013, 2014, and 2015 AUDs with OSC in a timely manner.

Financial Records

The Supervisor is responsible for maintaining complete and accurate accounting records to ensure that assets, liabilities, fund balance and results of operations (revenues and expenditures) accurately reflect all Town financial activity. The Supervisor is also responsible for ensuring that monthly bank statement balances are reconciled with the cash balances recorded in the Town's records to help verify that all cash receipt and disbursement transactions are captured and properly recorded.

In addition, New York State Town Law (Town Law) requires the Supervisor to keep a complete and accurate account of the receipts and disbursements for all Town funds. Therefore, all general ledgers, cash receipt and disbursement journals and subsidiary revenue and

appropriation ledgers must be maintained in a complete, accurate and timely manner.

The Town has two primary operating funds (general and highway), a capital fund and separate bank accounts for each fund. The Town also has an agency fund, which is used primarily to hold payroll related assets due to individuals (employee withholdings for federal and State income taxes, Social Security and retirement and health insurance contributions), other governments or private organizations. A separate bank account is maintained for this fund.

The Town's accounting records, which appropriately included data from the adopted budget and disbursements paid by checks generated by the financial management system, allowed the bookkeeper to process claims, pay bills and monitor disbursements against the Town's adopted budget in certain line items. However, the bookkeeper did not accurately record all cash transactions in the accounting system including cash receipts, interfund advances and transfers,¹ electronic payments and bank transfers.

We found that the bookkeeper did not properly maintain the Town's accounting records because she did not record the \$2.3 million of cash receipts from September 1, 2014 through March 31, 2016. The bookkeeper also regularly transferred money between the bank accounts for payroll and to ensure sufficient funds were available in the bank accounts from which the disbursements were made. However, she failed to record the \$663,525 in cash transfers and advances that were made between the bank accounts from December 1, 2014 through March 31, 2016. The bookkeeper also did not record \$90,600 in electronic transfers for employees' health savings accounts² during 2015 and 2016. At the time of our audit, the 2014 and 2015 year-end closing entries (made at year-end to close revenues and expenditures to fund balance) had not yet been completed or entered into the accounting system.

As a result, the accounting records for the general, highway, capital and agency funds were inaccurate and incomplete to the point of being of little value for managing Town finances. For example, the general and highway funds did not accurately reflect revenues and these funds' balance sheets did not include accurate cash balances.

¹ GML allows money held in one fund to be temporarily advanced to another fund, which can be used when available cash is not sufficient to pay current obligations. However, such advances must be repaid at year-end. Unlike advances, interfund transfers represent the flow of assets from one fund to another and do not require repayment.

² Health savings accounts are accounts funded by the Town for its employees to help pay for covered health insurance deductibles.

For instance, in January 2015, \$693,939 in real property tax revenue was collected by the Tax Collector and remitted to the Supervisor for deposit and recording. While these funds were deposited in February 2015, the bookkeeper did not record these revenues in the general fund (\$132,228) and highway fund (\$561,711). Additionally, the bookkeeper was unable to reconcile the bank statement balances with the cash balances recorded in the accounting records or generate reports that contained timely, accurate and useful financial information (see Bank Reconciliations).

The Supervisor told us that he was aware that the bookkeeper was behind in maintaining the accounting records. However, he was unaware of the extent of these deficiencies because he did not review the bookkeeper's accounting records. The Board was also unaware of the poor condition of the accounting records because the Supervisor did not provide the Board with adequate monthly reports or bank reconciliations.

Due to these deficiencies, Town officials were unable to compare the Town's actual results of operations (i.e., actual revenues and expenditures) with the budget estimates, assess the Town's true financial condition and the amount of year-end fund balance (difference between revenues and expenditures over time) or prepare reliable 2015 or 2016 budget estimates.

Bank Reconciliations

Town money deposited in bank accounts or invested should be monitored and controlled. Regular and timely reconciliations between amounts recorded in the Town's financial records and information provided by the bank (e.g., bank statements) are a key component of monitoring and controlling these assets. A bank reconciliation (schedule showing and explaining any differences between the cash balance shown on the bank statement and the cash balance in the accounting records) is a way to determine any differences as of a specific date.

We found that the bookkeeper did not prepare bank reconciliations for a 17-month period from November 2014 through March 2016. The last reconciliation the bookkeeper prepared was for October 2014 and showed several adjustments to the bank and accounting record balances to reconcile them, which she did not record in the accounting system. However, because the accounting records were in such poor condition, it would have been difficult to accurately reconcile these balances. For example, as of March 31, 2016, according to the accounting records, the general fund and highway fund checking accounts had large negative balances.

We prepared bank reconciliations as of December 31, 2015 and March 31, 2016 for the general, highway and capital fund bank accounts. Each fund had two bank accounts (checking and savings) for a

total of six bank accounts. Due to the extensive number of unrecorded transfers to the agency fund bank account, we did not attempt to prepare a reconciliation for this fund.

We found significant differences between the adjusted bank balances we calculated in our reconciliations and the general ledger balances. The adjusted bank balances ranged from approximately \$50,000 less than to \$1 million more than the general ledger balances. Our March 31, 2016 reconciliation of the general fund checking account disclosed a reconciled balance of \$140,634, while the accounting records showed a negative balance of (\$482,948). Similarly, our March 31, 2016 reconciliation of the highway fund checking account disclosed a reconciled balance of \$678,689, while the accounting records showed a negative balance of (\$328,517), or a difference of more than \$1 million.

The bookkeeper told us that while she did not perform bank reconciliations, she reviewed the cash balances shown on the bank statements to determine if sufficient funds were available to cover disbursements and, if necessary, transferred money between accounts to ensure sufficient available cash. However, this practice was not adequate or appropriate and due to the lack of timely bank reconciliations and monitoring, the Town's bank accounts were overdrawn on at least four occasions during our audit period. For example, the general fund checking account was overdrawn by \$6,336 on December 31, 2015 requiring a \$30,000 advance from the highway fund savings account to cover general fund expenditures.

Had the Supervisor or the Board required that the bookkeeper prepare and submit bank reconciliations for review, along with the supporting documentation, they would have noticed that the Town's accounting records were not complete or up-to-date.

Financial Reports

Town Law requires the Supervisor to provide monthly reports to the Board that include a detailed accounting of all money received and disbursed. Good business practices dictate that these reports also contain balance sheet account balances (asset, liability and fund balance) and detailed year-to-date budget-to-actual comparisons of revenues and expenditures for each fund. Further, as budget appropriations are exhausted, it is important for the Supervisor to advise the Board of any accounts that may not be sufficient and propose adjustments, as necessary. The Board's ability to make sound financial decisions is hampered when it does not receive complete, accurate and timely financial information.

In addition, the financial information presented in the AUD should be accurate and supported by the Town's accounting records. The AUD is an important fiscal tool that provides the Board with necessary information to monitor Town operations and provides other interested parties with a summary of the Town's financial activities.

The Supervisor did not provide regular monthly reports to the Board. For example, the Board received only five monthly reports during 2015. While these reports included details on expenditures, they did not contain balance sheet account balances (asset, liability and fund balance) or detailed year-to-date budget-to-actual comparisons of revenues for each fund. However, because the accounting records were inaccurate, including this information would not have provided the Board with an effective tool for managing Town operations. Without accurate information showing the Town's financial position, it would be difficult for the Board to develop accurate estimates for revenues and appropriations for subsequent budgets and effectively manage the Town's finances.

The bookkeeper told us that she closed the 2013 accounting records and would be filing the 2013 AUD shortly after we began our audit. However, she did not make any progress updating the accounting records or preparing the 2013, 2014 or 2015 AUDs during our audit fieldwork. The bookkeeper, who maintains the accounting records for several other municipalities, told us that it is difficult to dedicate time to update the prior years' accounting records. The failure to file timely AUDs denies the Board and the public the ability to monitor the Town's financial affairs and accurately assess the Town's financial condition or to prepare budgets based on prior year's operations.

Recommendations

The Supervisor should:

1. Ensure the bookkeeper dedicates sufficient time to perform her duties and require the bookkeeper to maintain accurate, complete and timely accounting records.
2. Periodically review the bookkeeper's work to ensure that all financial activity is accurately and completely accounted for and that monthly bank reconciliations are prepared and any discrepancies are promptly investigated and corrected.
3. Provide monthly financial reports to the Board that include balance sheet account balances and detailed year-to-date budget-to-actual comparisons of revenues and expenditures for each fund as well as monthly bank reconciliations and bank statements.
4. Ensure that the Town's AUD is filed with OSC and the Town Clerk within the required time limits.

The Board and Supervisor should:

5. Develop a plan for the updating of the accounting records and filing the delinquent AUDs.

Deposits

The Supervisor is responsible for the collection and custody of all money belonging to the Town. Town Law requires the Supervisor to deposit money received no later than 10 days after receipt. However, good business practice calls for money to be deposited as soon as possible after collection to reduce the risk of loss or theft.

Additionally, when a supervisor delegates these responsibilities to a bookkeeper, the supervisor is responsible for overseeing the process to ensure that deposits are made in a timely manner in accordance with Town Law. The bookkeeper should issue receipts for collections and document the receipts' composition (i.e., cash, check or money order) by maintaining detailed deposit slips to allow the Supervisor to verify that all collections are deposited intact in the same amount and form (cash, check or money order) as received.

The Supervisor did not ensure all deposits were made intact and in a timely manner. The bookkeeper was solely responsible for receiving and depositing collections with little oversight. For instance, the Supervisor did not examine and compare documentation of collections, such as duplicate receipts and cash journals with the detailed deposit slips and deposit receipts, to ensure collections were deposited intact and in a timely manner. In addition, the Supervisor did not require the bookkeeper to always issue duplicate receipts for all collections, prepare duplicate deposit slips for all deposits and make deposits within 10 days after receipt, as required by law.

We examined all 44 deposits (132 collections totaling \$3.4 million) made during our audit period that were received in the Supervisor's office including real property taxes, Town Clerk fees, Justice Court fees, contractual payments for snow and ice removal and State aid. While we found all collections were deposited intact, 100 collections totaling \$1.7 million were not deposited within 10 days after receipt, as required.

For example, we found that 62 departmental collections totaling \$1.5 million, remitted to the Supervisor's office by the Tax Collector, Town Clerk or Justice Court, were deposited between 15 and 232 days after the collections were remitted. These collections included a \$564,908 check from the Tax Collector for real property taxes that was not deposited until 58 days after the funds were remitted. We also found that a sales tax distribution check totaling \$55,681, dated October 15, 2015, was not deposited until 176 days after the check date.

The bookkeeper also did not prepare and maintain detailed deposit slips to document the amount of cash, checks and coins received for each deposit. For example, detailed deposits slips were not available for 21 deposits made during our audit period. The bookkeeper told us that she did not make the deposits in a timely manner because she became complacent. In addition, the Supervisor failed to adequately oversee the bookkeeper's handling of deposits to ensure the deposits were adequately documented and deposited in a timely manner. Had collections been deposited in a timely manner, the general fund checking account would not have been overdrawn by \$4,961 in June 2015 and \$6,336 in December 2015.

The Supervisor told us that he became aware of the untimely deposits in February 2016, when the Town Clerk and Town Justices inquired about the checks they remitted that had not been deposited. Since then, the Supervisor has handled all deposits. However, our review of the timeliness of the 12 deposits (including 33 collections totaling \$812,871) made by the Supervisor in February and March 2016 disclosed that 28 collections totaling \$811,208 were not deposited in a timely manner.

These untimely collections were received by the bookkeeper between May 2015 and February 2016, and submitted to the Supervisor when he requested them in February 2016. The Supervisor told us that he did not make these deposits on time because the bookkeeper did not provide him with the collections in a timely manner. However, the Supervisor was ultimately responsible for ensuring that these collections were deposited in a timely manner.

Collected money that is not deposited with detailed deposit slips in a timely manner reduces the effectiveness of controls over collections and increases the risk of loss, errors or irregularities occurring and not being detected in a timely manner. Furthermore, because Town money was not deposited in a timely manner, funds were not available to meet Town obligations as they occurred.

Recommendations

The Supervisor should:

6. Ensure all collections are deposited intact and in a timely manner.

The Board should:

7. Establish written policies and procedures for cash receipts that address the duties, records, procedures and oversight required to safeguard Town funds.

APPENDIX A

RESPONSE FROM TOWN OFFICIALS

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

TOWN OF EPHRATAH

Our Response and Corrective Plan to: Report of Examination Period Covered: 1/1/2014-3/31/2016

This report is in response to the audit conducted by the Office of the State Comptroller for the above-mentioned period. The following is in response to the audit's findings and how the Town of Ephratah may better itself to follow proper procedures and guidelines to maintain complete and accurate accounting records and reports.

Let us first start out by saying, and as discussed with the field examiners that audited the Town's financial records, we are positive that if there had been an audit in another timeframe there would have been a totally different outcome. We are also 110% (one hundred ten percent) sure that our financial records would have been in perfect order.

Our current bookkeeper has been with the Town of Ephratah for 22 (twenty-two) years and has been through numerous audits conducted by your department that have been more than acceptable. Due to unforeseen medical emergencies things fell off track. This emergency medical situation put her in a position of keeping up with the everyday duties such as payroll, vendor payments, filing reports timely with outside agencies, and other related tasks but prevented her from keeping up with the bookkeeping and reconciliations of financial records.

While we recognize this should not excuse the supervisor from making sure that the financial records are in order or, in some cases, the town board members, we did however feel compassion for an employee that had been with the Town as long as she had been and knew that time would make things right from her prior history with the Town of Ephratah. Unfortunately that did not happen in time for this audit.

Going forward, and we can only speak for this current town board in that if such a situation/emergency arises in the future with any employee we will handle such by immediately consulting an outside person or agency to conduct the town's financial business until the time that the employee can return to his/her position.

**Town of Ephratah
Response & Corrective Plan
Page 2**

The supervisor and town board have made provisions for office space so that all records are located at the town hall and our bookkeeper is on the premise for office time which will insure that work is completed timely and monitored by the supervisor on a weekly basis. The supervisor has also taken over all depositing of any receipts/monies to assure timeliness per town law. It is also and unanimously agreed by this board that it will take steps to ensure proper accounting records by doing an annual inspection of the supervisor/bookkeeper records.

The supervisor and town board have been educated from the valuable suggestions and advice that was received during the exit conference and fully intend to put policies and procedures in place to conduct an annual internal audit. If for some reason this cannot be done within by the town board, we will hire an outside agency to do the annual inspection of the town's financial records.

Along with this letter, the Town of Ephratah has filed its 2013 Annual Financial Report and as soon as that is closed out we will be able to follow with filing the 2014 as well as the 2015 reports as each year has been reconciled. From this point forward, this Town Board will also make sure that we are cognizant of the Annual Financial Report being filed properly and on time. The town financial records have been posted and reconciled up to date and the Town Board will be receiving copies each month of its financial reports.

In closing, we can only hope that any policies and procedures will be followed by future supervisors and/or board members to avoid any repetition of this situation.

Very respectfully yours,

Todd Bradt, Supervisor

Ivan Duesler, Deputy Supervisor/Councilmember

Thomas Miles, Councilmember

Andrew Chorlton, Councilmember

George Cosselman, Councilmember

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

To achieve our audit objectives and to obtain valid audit evidence we performed the following procedures:

- We interviewed the Supervisor and bookkeeper and reviewed Board minutes to obtain an understanding of the Town's accounting practices and the accounting records maintained to document the reasons the 2013, 2014 and 2015 AUDs were not submitted to OSC in a timely manner.
- We interviewed Board members to determine if they received monthly reports of the Town's financial activity including cash reconciliations and budget-to-actual results of operations.
- We interviewed the Tax Collector, Town Clerk and Justices to gain an understanding of their collection process and the records they maintain.
- We obtained and reviewed all bank statements for the audit period.
- We reviewed the Town's computerized financial records and compared them to Town's bank statements to determine the completeness, accuracy and reasonableness of the financial records generated from the accounting system.
- We reviewed all transfers between bank accounts and certificates of deposit for September 2014 through March 2016 to determine if these transactions were properly approved and recorded.
- We compared cash balances on the December 2015 and March 2016 bank statements with the cash balances reported on the general ledger to determine if the amounts agreed.
- We reviewed all cash receipts received by the Supervisor's office during our audit period including remittances from the Tax Collector, Town Clerk and Justices, sales tax payments, snow and ice contract payments and State aid checks to determine if detailed information recorded to the cash receipts or initial record of receipts was accurate and complete, receipts were being deposited intact and in a timely manner and if the cash receipts records and supporting documentation agree to collections posted in the general ledger.

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 C

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