



Village of Solvay

Financial Management and Internal Controls Over the Claims Audit Process

Report of Examination

Period Covered:

June 1, 2010 — December 31, 2011

2012M-174



Thomas P. DiNapoli

Table of Contents

	Page
AUTHORITY LETTER	2
EXECUTIVE SUMMARY	3
INTRODUCTION	5
Background	5
Objective	5
Scope and Methodology	5
Comments of Local Officials and Corrective Action	6
FINANCIAL MANAGEMENT	7
Fund Balance	7
Multiyear Financial Plan	9
Recommendations	10
CLAIMS AUDIT PROCESS	11
Recommendations	13
APPENDIX A Response From Local Officials	14
APPENDIX B Audit Methodology and Standards	16
APPENDIX C How to Obtain Additional Copies of the Report	17
APPENDIX D Local Regional Office Listing	18

State of New York Office of the State Comptroller

Division of Local Government and School Accountability

December 2012

Dear Village Officials:

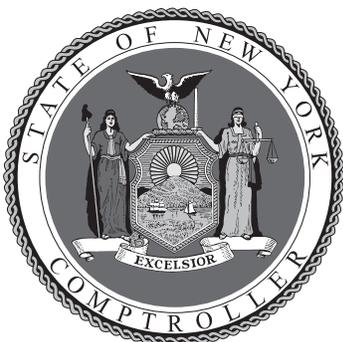
A top priority of the Office of the State Comptroller is to help local government officials manage government resources efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support government operations. The Comptroller oversees the fiscal affairs of local governments 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 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 Village of Solway, entitled Financial Management and Internal Controls Over the Claims Audit Process. 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 Village of Solvay (Village) is located in Onondaga County and has approximately 6,600 residents. The Village is governed by an elected Board of Trustees (Board) comprising a Mayor and six Trustees. The Board is responsible for the general management and control of the Village's financial affairs. The Clerk-Treasurer is the Village's chief fiscal officer and is responsible for maintaining custody of the Village moneys, maintaining appropriate accounting records, and preparing monthly and annual financial reports.

The Village offers a variety of services to its residents, including street maintenance, snow removal, police, recreation, garbage pickup, electric service, and general government support. General fund operating expenditures for the 2010-11 fiscal year were approximately \$5.6 million. These expenditures were funded primarily with revenues from real property taxes, sales tax, State aid, and departmental revenues. The Board appointed a claims auditor to approve all claims paid by the Village.

Scope and Objective

The objective of our audit was to assess the Board's system of internal controls over selected financial operations for the period June 1, 2010 to December 31, 2011. We expanded the scope of our audit back to June 1, 2006 to review prior years' financial trends. Our audit addressed the following related questions:

- Does the Board adopt realistic budgets that are structurally balanced, routinely monitor financial operations, and take appropriate actions to maintain the Village's financial stability?
- Are internal controls over the claims audit function appropriately designed and operating effectively to adequately safeguard Village assets?

Audit Results

Due to a lack of policies and procedures, as well as a lack of long-term financial planning, the Village's unexpended surplus funds have declined to dangerously low levels.

The Village had a deficit fund balance in the general fund at June 1, 2010. While the general fund balance has increased over the last few years, it is still very low, leaving an inadequate cushion for unforeseen financial circumstances. In addition, the Board mistakenly adopted a budget for 2011-12 that was unbalanced, with \$50,000 more in appropriations than financing sources. At May 31, 2012, the general fund's unexpended surplus was only \$9,112, less than 1 percent of the 2012-13 budget.

We also found that the Board has not established policies and procedures to guide claims processing. Prior to May 2011, the claims auditor did not audit and approve claims prior to payment. Our sample¹ of 65 claims in the general and electric funds, totaling over \$247,500, identified 45 claims, totaling over \$224,000, that were paid prior to audit, and one claim totaling \$6,160 that was an inappropriate gift of public funds.

After the Village changed its claims audit procedures in May 2011, we reviewed the 19 claims that were subsequently processed and determined that, although all were properly audited, two claims totaling \$6,175 were paid without sufficient documentation. While we recognize these improved procedures, the Board must ensure that all claims are thoroughly audited before payment.

Comments of Local Officials

The results of our audit and recommendations have been discussed with Village officials and their comments, which appear in Appendix A, have been considered in preparing this report. Village officials generally agreed with our recommendations and indicated they planned to take corrective action.

¹ See Appendix B for sampling methodology.

Introduction

Background

The Village of Solvay is located in Onondaga County and has approximately 6,600 residents. The Village is governed by an elected Board of Trustees (Board) comprising a Mayor and six Trustees. The Board is responsible for the general management and control of the Village's financial affairs. The Clerk-Treasurer is the Village's chief fiscal officer and is responsible for maintaining custody of the Village moneys, maintaining appropriate accounting records, and preparing monthly and annual financial reports

The Village offers a variety of services to its residents, including street maintenance, snow removal, police, recreation, garbage pickup, electric service, and general government support. General fund operating expenditures for the 2010-11 fiscal year were approximately \$5.6 million. These expenditures were funded primarily with revenues from real property taxes, sales tax, State aid, and departmental revenues. The Village has appointed a claims auditor to approve all claims paid by the Village.

Objective

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

- Does the Board adopt realistic budgets that are structurally balanced, routinely monitor financial operations, and take appropriate actions to maintain the Village's financial stability?
- Are internal controls over the claims audit function appropriately designed and operating effectively to adequately safeguard Village assets?

Scope and Methodology

We examined the Village's financial condition and internal controls over claims auditing for the period June 1, 2010, to December 31, 2011. We expanded the scope of our audit back to June 1, 2006, to review prior years' financial trends.

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 Village officials and their comments, which appear in Appendix A, have been considered in preparing this report. Village 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 Board to make this plan available for public review in the Clerk/Treasurer's office.

Financial Management

A local government's financial condition reflects its ability to provide and finance services on a continuing basis. This includes generating sufficient recurring revenues to finance recurring expenditures and provide necessary services, while maintaining sufficient cash flow to pay bills and other obligations when due. The Board is responsible for making sound financial decisions that are in the best interest of the Village and the taxpayers who fund its operations. This responsibility requires the Board to adopt structurally balanced budgets.

General Municipal Law (GML) provides the legal conditions under which inter-fund cash advances can be made from one fund to another and requires that repayment be made as soon as moneys are available, but no later than the close of the fiscal year in which the advance was made. While the use of inter-fund advances is a permissible form of short-term "borrowing" to meet current cash flow needs, it is not intended to be used as a long-term approach to provide financial resources from one operating fund to another operating fund.

The Village has a very low fund balance in relation to annual expenditures in the general fund. Because of the fiscal stress resulting from inadequate fund balance, the Village is in danger of not having sufficient cash resources to finance general fund operations. In addition, the Board has not developed long term financial plans and relies on inter-fund advances to manage cash flow.

Fund Balance

A key measure of financial condition is the level of fund balance, which represents resources remaining from prior fiscal years. Unexpended surplus funds² are the available portion of fund balance that can be used to manage unexpected costs or unanticipated shortfalls in estimated revenues. Inadequate unexpended surplus funds limit the Village's ability to manage emergencies and other unanticipated occurrences. Villages should carry over a reasonable amount of unexpended surplus funds from one year to the next, considering various factors such as timing of receipts and disbursements, volatility of revenues

² The Governmental Accounting Standards Board (GASB) issued Statement 54, which replaces the fund balance classifications of reserved and unreserved with new classifications: nonspendable, restricted, and unrestricted (comprising committed, assigned, and unassigned funds). The requirements of Statement 54 are effective for fiscal years ending June 30, 2011, and beyond. To ease comparability between fiscal years ending before and after the implementation of Statement 54, we will use the term "unexpended surplus funds" to refer to that portion of fund balance that was classified as unreserved, unappropriated (prior to Statement 54), and is now classified as unrestricted, less any amounts appropriated for the ensuing year's budget (after Statement 54).

and expenditures, contingency appropriations, reserves that have been established for various purposes, and any encumbrances.³ The Board should adopt a policy that addresses the level of unexpended surplus funds that should be maintained. This policy can be used from year-to-year in preparing the budget to ensure that unexpended surplus funds are consistently maintained at an adequate level.

The Board has not developed a policy related to maintaining a reasonable level of fund balance. The Board has appropriated fund balance in the general fund in each of the last three years to minimize the tax levy, leaving very little fund balance on hand as a financial cushion in the event of unforeseen circumstances. While a reduced tax levy benefits taxpayers in the short term, fund balance should not be depleted to the point that there is insufficient cash available for paying bills or managing unforeseen events. The Government Finance Officers Association (GFOA) recommends that local governments, at a minimum, maintain unexpended surplus fund balance in the general fund of no less than two months (approximately 17 percent) of regular revenues or expenditures.⁴

At May 31, 2007, the general fund had a deficit fund balance of \$321,244. While the general fund balance has generally improved, the unexpended surplus funds are still very low in relation to annual expenditures. The following table shows the fund balance trend in the general fund over the last five fiscal years.

Fiscal Year	Unexpended Funds at Year End	Ensuing Year’s Budgeted Appropriations	Unexpended Funds as % of Following Year’s Appropriations
2006-07	(\$321,244)	\$5,648,201	(5.7)%
2007-08	(\$181,621)	\$5,960,003	(3.0)%
2008-09	\$9,469	\$5,961,601	0.2%
2009-10	\$79,934	\$5,817,213	1.4%
2010-11	\$27,464	\$5,716,115	0.5%

As of May 31, 2011, the fund balance in the general fund was \$132,602. The Board appropriated \$75,000 of this fund balance in the 2011-12 budget and reserved \$30,138 for encumbrances. This leaves just \$27,464 in unexpended surplus funds. With the annual general fund expenditures averaging \$5.8 million, this level of unexpended surplus funds (0.5 percent of 2012-13 budgeted appropriations) may not provide an adequate cushion for unforeseen events. Furthermore, due to a spreadsheet error, the 2011-12 general fund budget was not

³ An encumbrance represents money reserved and earmarked at the time orders are placed or contracts approved, prior to the actual expenditure of funds.

⁴ GFOA of the US and Canada, Best Practice: “Appropriate Level of Unrestricted Fund Balance in the General Fund” (2002 and 2009)

structurally balanced: the appropriations were \$50,000 higher than budgeted financing sources,⁵ placing additional stress on the general fund.

Because the general fund has such low unexpended surplus funds, Village officials have depended on borrowing money from the electric fund for cash flow purposes. As of May 31, 2011, the general fund had a cash balance of \$70,131 and owed \$311,080 to the electric fund. Given the GML requirement for inter-fund advances to be repaid as soon as moneys become available, and no later than the close of the fiscal year in which the advance was made, the general fund has failed to repay the electric fund in the required timeframe and does not have the resources to do so.

The Village's unaudited year-end financial data for the 2011-12 fiscal year showed a \$95,877 operating loss in the general fund with a reported fund balance of \$36,725 at May 31, 2012, of which \$27,613 is attributed to encumbrances, leaving \$9,112 in unexpended surplus funds. Even though the Village did not appropriate any fund balance to finance the 2012-13 budget, the amount of unexpended surplus funds continues to be low – less than 1 percent of the 2012-13 budgeted appropriations. This effectively eliminates the Village's ability to manage emergencies and other unanticipated occurrences.

If Village officials continue to maintain inadequate fund balance, the Village is at a significant risk of incurring cash shortages that could jeopardize Village operations and the services provided to its residents.

Multiyear Financial Plan

It is important for Village officials to prepare a multiyear financial plan to project operating revenue and expenditures over a three-to five-year period. The projection should take into consideration known factors like existing debt and employee and other long-term contracts. The projections can provide Village officials with the information they need to properly plan for future years. This will allow more time to consider options, obtain appropriate input, make well-reasoned and supported decisions, and implement corrective action to avert a crisis situation.

The Board currently has no multiyear financial plan in place and is wholly dependent on short-term budgeting, placing the Village in greater jeopardy from unexpected financial crises. The Board and Clerk-Treasurer told us that long-term financial planning was never completed in the past, but Village officials have recently discussed

⁵The adopted budget includes a \$50,000 street lighting expenditure which was not accounted for in the total expenditure number.

changes occurring in the Village and the need for financial planning. Without long-term planning, the Village is at greater risk of fiscal stress that could potentially jeopardize the delivery of services. Given the Village's current financial condition, it is important for Village officials to begin taking a long-term approach to addressing the Village's finances.

Recommendations

1. The Board and Village officials should ensure the Village maintains a reasonable amount of fund balance in the general fund to meet its future needs.
2. The Board and Village officials must comply with GML regarding inter-fund advances and repay advances between funds by the end of the fiscal year, as required.
3. The Board should create and routinely update a multiyear financial plan to provide a framework for preparing future budgets and managing the Village's financial operations.

Claims Audit Process

The audit and approval of claims is one of the most critical elements of the Village's internal control system. To ensure that disbursements are for valid expenses, and that goods or services have actually been received, claims must be audited and approved prior to payment. Village Law requires the Board to audit all claims against the Village unless it has established the office of claims auditor. The Board may, by resolution, authorize payment in advance of audit of claims for public utility services, postage, freight and express charges. However, these claims should be audited as soon as possible after payment and included on the next abstract as prepaid amounts. The Board should establish policies and procedures to ensure that the proper claims audit process includes a careful review to confirm that all claims are properly itemized and contain sufficient documentation to determine the nature of the purchase or other charge, that the amounts represent lawful Village expenses, and that the purchase or other charge complies with statutory requirements and Village policies. Audited and approved claims against the Village must be listed on orders that, if the office of village auditor has been established, are signed and dated by the auditor, and contain an abstract of all claims audited. The Clerk-Treasurer may issue checks only after receiving the signed and dated orders.⁶

The Village's claim auditing process does not ensure that taxpayer funds are properly safeguarded and used only for authorized purposes, and the Board has not established policies and procedures to guide the claims audit process. In addition, the Board did not adopt a resolution allowing for the payment of certain claims in advance of audit.

The Board has appointed a claims auditor to audit all claims on its behalf. However, prior to May 2011, the claims auditor did not audit and approve claims prior to payment but audited the claims after they had been paid, and did not sign and communicate an order directing the Clerk-Treasurer to pay the claims. Because the Clerk-Treasurer had no formal authorization to pay the claims, the Board had no way to know whether the claims auditor audited and approved all of the claims that were paid.

⁶ It is important that the auditing body or official's authorization to pay claims is documented. This documentation is provided generally through preparation of an abstract of audited claims. An abstract is a list of all claims audited and approved for payment. Minimum requirements for an abstract generally include the claim number, name of claimant, amount approved, fund and appropriation account chargeable. Abstracts can be prepared weekly, biweekly, bimonthly or monthly, depending on when claims are audited. Once prepared, and executed, the abstract of audited claims should be forwarded to the disbursing officer.

We examined 46 claims⁷ paid by the Village prior to May 2011, totaling \$224,489, to determine whether they were appropriate, mathematically accurate, contained sufficient documentation and itemization, had appropriate approvals to allow for an adequate audit, and contained evidence that an audit was performed prior to payment. Of these claims, 45 claims totaling \$224,435 were improperly paid prior to audit including one claim for a \$6,160 late filing fee paid to the U.S. Internal Revenue Service (IRS) on behalf of the “Friends of the Library,” a not-for-profit organization.⁸ This is an unauthorized gift of public money. As required by IRS regulations, a not-for-profit entity must file an annual tax return; however, it is not the Village’s responsibility to pay late fees for the not-for-profit entity.

The Clerk-Treasurer and claims auditor told us that, beginning in May 2011, the Village changed its claims approval process to ensure that claims are audited and approved in a more timely manner. The Clerk-Treasurer now provides the claims auditor with the unsigned printed checks along with the claims packet. Once the claims are approved, the Clerk-Treasurer signs the checks; however, the process still does not require the claims auditor to sign and transmit an abstract directing the Clerk-Treasurer to pay the claimants.

Due to this deficiency, we examined an additional 19 claims⁹ paid by the Village after May 2011, totaling \$23,028, and found that two claims totaling \$6,175 did not have adequate documentation to support the claims:

- One claim for \$1,175 was for a senior-citizen bus trip that was paid from a purchase order, but did not contain an itemized invoice from the bus company.
- The other claim for \$5,000 was an extra credit-card payment to make sure the card had enough available credit limit to cover the approximate expenses to be incurred for Village officials to attend an upcoming conference. However, the claim was supported with only a reservation request to the hotel. The actual invoices, or receipts, for the charges were not available for verifying the charges.

Because the Board did not ensure that claims were audited prior to payment and include adequate supporting documentation, the Village

⁷ See Appendix B for the sampling methodology.

⁸ In 2002, a “Friends of the Library” group was formed to raise money for capital improvements to the Village library. Friends of the Library groups are independent, private organizations, separate and distinct from the municipal library and library board.

⁹ See Appendix B for the sampling methodology.

is at an increased risk for paying for items that are not authorized or valid Village expenditures, making duplicate payments, or paying for goods and services that have not been received.

Recommendations

4. The Board should establish and adopt comprehensive policies and procedures for auditing Village claims.
5. The claims auditor should conduct a thorough and deliberate audit of all claims against the Village to ensure that they contain sufficient supporting documentation and represent actual, necessary and proper Village expenses.
6. The claims auditor should prepare and sign a warrant directing the Clerk-Treasurer to pay the related claims against the Village.
7. The Clerk/Treasurer should disburse payment for claims only after those claims have been audited and approved by the claims auditor.
8. If Village officials wish to pay claims that, under the Village Law, may be paid in advance of audit, the Board should pass resolution authorizing advance payment of those claims.
9. The Board should pursue reimbursement for the payment it made to the IRS on behalf of the not-for-profit organization in the amount of \$6,160.

APPENDIX A
RESPONSE FROM LOCAL OFFICIALS

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



VILLAGE OF SOLVAY

1100 Woods Road, Solway, New York 13209
(315) 468-1651 - Fax: (315) 487-1723

Office of the Clerk/Treasurer
Michael Fecco

Email: mfecco@villageofsolvay.com

December 14, 2012

Syracuse Regional Office
Rebecca Wilcox, Chief Examiner
Office of the State Comptroller
State Office Building, Room 409
333 E Washington Street
Syracuse, NY 13202-1428

Dear Rebecca:

This is a confirmation letter of your Audit of the Village of Solway Financial Management and Internal Controls over the Claim Audit Process.

While we do agree with most of the recommendations, we would like to address issues of Fund Balance and inter-fund advances in our Corrective Action Plan.

If you have any questions, please call me 315-468-1651.

Sincerely,

Michael Fecco, Village Clerk/Treasurer
Village of Solway

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

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

- We analyzed financial data for the general fund from the Village's annual financial reports for the 2006-07 through 2010-11 fiscal years to determine trends in the Village's financial activity.
- We reviewed the minutes of the proceedings of the Board, pertinent Board resolutions, relevant policies and procedures, and financial and budgetary information related to our audit objective. We also reviewed financial information provided to the Board and interviewed the appropriate Village officials and Trustees.
- We reviewed and analyzed available accounting records and reports and interviewed appropriate Village officials and Trustees.
- We reviewed Board minutes documenting the appointment of the claims auditor.
- We interviewed the claims auditor and Village employees regarding the claims audit process.
- We determined whether selected claim packages were reviewed and approved by the claims auditor, and included supporting documentation (i.e., receiving documentation and invoices). We used a random number generator to select a sample of 45 claims totaling \$196,850. The number of claims selected from each fund was weighted in relation to the total number of claims in the population. We judgmentally selected an additional 20 claims totaling \$50,667, based on high-risk factors such as large dollar amounts, unrecognized vendors, abbreviated vendor names, and payments to Village officials or their spouses.
- We examined the above 65 claims to compare those that were paid prior to May 2011, when the Village changed its claims audit procedures, and subsequent to May 2011. Forty-six of the 65 claims, totaling \$224,489, were paid prior to May 2011. The other 19 claims, totaling \$23,028, were paid subsequent to May 2011.
- We compared all 65 selected claims packages to the canceled checks and reviewed them for any discrepancies between date, payee, amount, and endorsement.

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.

APPENDIX C

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