



Niagara County Golf Course Financial Operations

Report of Examination

Period Covered:

January 1, 2014 — October 6, 2015

2015M-308



Thomas P. DiNapoli

Table of Contents

	Page
AUTHORITY LETTER	1
INTRODUCTION	2
Background	2
Objective	2
Scope and Methodology	3
Comments of County Officials and Corrective Action	3
FINANCIAL OPERATIONS	4
Recording Sales Transactions	4
Safeguarding and Depositing Cash Receipts	8
Policies and Procedures	9
Recommendations	9
APPENDIX A Response From County Officials	11
APPENDIX B OSC Comment on the County's Response	14
APPENDIX C Audit Methodology and Standards	15
APPENDIX D How to Obtain Additional Copies of the Report	16
APPENDIX E Local Regional Office Listing	17

State of New York Office of the State Comptroller

Division of Local Government and School Accountability

February 2016

Dear County 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 County Legislature 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 Niagara County, entitled Golf Course 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 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

Niagara County (County) is located in western New York State, has a population of 216,469 and covers an area of 522 square miles. The County is governed by a 15-member Legislature, one of whom serves as the Chairman. The Legislature has final administrative authority over County operations. The Legislature appoints a County Manager to serve as the chief executive officer and administrative director of County operations. An elected County Treasurer (Treasurer) serves as the chief financial officer.

The County owns and operates an 18-hole Golf Course which also includes a driving range, Pro Shop and a privately operated restaurant. The restaurant concessioner is required by contract to make monthly lease and utility payments to the County. The Golf Course and restaurant are open seasonally, while the Pro Shop is open all year.

The Golf Director (Director) is responsible for supervising Golf Course operations. The Golf Course has one full-time employee, two shared full-time employees¹ and 14 seasonal/part-time employees. In 2014, Golf Course employees collected and deposited approximately \$462,000 in operating revenues, including lease and utility payments, seasonal memberships, greens fees, driving range charges, tournament fees, golf cart rentals, gift cards, advertising charges and merchandise purchases at the Pro Shop. Customers pay for merchandise and services with cash, personal checks, credit cards and gift cards. Golf Course employees use the cash register located in the Pro Shop to record cash receipts. This cash register uses a point of sale (POS) system to electronically record transactions and provide consecutively numbered receipts to customers.

At the end of each month, the Director prepares and submits a report to the Treasurer's office. This report includes the totals for each of the Golf Course's revenue sources as well as copies of deposit receipts and a statement of the cash receipts collected by credit card.

Since 2001, Golf Course financial operations have been accounted for in an enterprise fund. Enterprise fund accounting is used for business-type operations.

Objective

The objective of our audit was to review Golf Course financial operations. Our audit addressed the following related question:

¹ These two employees also work for other County departments.

- Are Golf Course sales properly recorded, deposited and safeguarded?

**Scope and
Methodology**

We examined the Golf Course records and reports for the period January 1, 2014 through October 6, 2015. In order to complete our audit objective we reviewed some records dated prior to January 1, 2013.

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
County Officials and
Corrective Action**

The results of our audit and recommendations have been discussed with County officials, and their comments, which appear in Appendix A, have been considered in preparing this report. County officials generally agreed with our recommendations and indicated that they plan to initiate corrective action. Appendix B includes our comment on an issue raised in the County's response.

The Legislature 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 Legislature to make this plan available for public review in the Clerk of the Legislature's office.

Financial Operations

The Legislature, the County Manager, the Treasurer and the Director are all responsible for safeguarding the Golf Course's assets. This responsibility includes establishing policies and procedures to provide assurance that cash receipts are adequately safeguarded, accounted for and deposited intact and in a timely manner. Procedures should provide for an adequate segregation of duties so that no one individual controls all phases of a transaction. When it is not practical to segregate duties, procedures should include compensating controls, such as having management review the work performed by staff. The Treasurer, as the County's chief financial officer, should, as a part of the monthly bank reconciliation process, compare the revenues per the bank statement to the revenues recorded in the POS system to ensure that all revenues are being properly reported and recorded. Although no system is foolproof, a well-designed set of control procedures can provide reasonable assurance that significant thefts of cash receipts and recordkeeping errors will be prevented or detected. Cash has the greatest potential for theft if safeguards are not in place.

County officials did not establish accountability over Golf Course sales. Consequently, Golf Course sales were not all recorded in the POS system, cash receipts were not always deposited in a timely manner and cash on hand was not properly safeguarded. Furthermore, the Director set the rates for various fees, recorded transactions in the POS system, made deposits and prepared the monthly report to the Treasurer with virtually no oversight by the Legislature or any other County official. The Treasurer used the monthly report for recording Golf Course revenues but did not verify the accuracy of the reported revenues. The Legislature did not adopt written policies governing Golf Course financial operations, develop oversight responsibilities for the Director and County officials or approve rates charged at the Golf Course. As a result, there is an increased risk that Golf Course assets, including cash, could be misused.

Recording Sales Transactions

The Director should establish procedures to ensure that there is accountability for Golf Course sales. The procedures should ensure that all sales are properly recorded in the POS system and any changes to recorded sales are properly authorized. Furthermore, amounts recorded in the POS system should be periodically reconciled to the amounts deposited and reported to the Treasurer's office.

We reconciled the POS transactions with the revenues deposited and reported to the Treasurer's office as shown in Figure 1:

Figure 1: Unrecorded Cash Receipts

	2013	2014	2015 ^a
Cash Deposited and Reported to Treasurer	\$448,058	\$427,810	\$319,364
Revenues Recorded in the POS System	\$439,877	\$427,660	\$317,094
Less: Non-Cash Sales Transactions			
Golf Course Credit ^b	\$6,891	\$6,037	\$3,202
Gift Cards Redeemed	\$6,226	\$5,713	\$5,800
Rain Checks Issued	\$382	\$150	\$244
Total Non-Cash Sales Transactions	\$13,499	\$11,900	\$9,246
Total Cash Receipts Recorded in the POS System	\$426,378	\$415,760	\$307,848
Cash Receipts not Recorded in the POS System	\$21,680	\$12,050	\$11,516
Percentage of Total Deposits	4.8%	2.8%	3.6%
<p>a Through July 2015 b The Golf Course allows individuals or organizations to deposit funds "on account" and later apply those funds as payment for greens fees and other charges.</p>			

Cash receipts recorded in the POS system were less than the amounts deposited and reported to the Treasurer’s office because certain checks from sales transactions were deposited but not recorded in the POS system. We also found that the Director used cash from the cash drawer to pay a vendor in cash for cart rentals and provide customers with cash back on credit card transactions. Furthermore, we question whether all annual membership fees and golf lesson fees were properly accounted for. Finally, the Director accepted gift certificates from local businesses in lieu of a cash payment for tee-sign sponsorships. These non-cash transactions were not recorded in the POS system or properly accounted for.

Unrecorded Sales – We obtained six months of deposit compositions² from the bank and compared the checks deposited with the POS records. We found 34 checks totaling \$22,445 that were deposited in 2014 and 2015 but were not properly recorded in the POS system. Examples of significant transactions are as follows:

- Checks from the restaurant concessioner were not routinely entered into the POS system. We noted six checks totaling \$6,500 representing monthly lease payments and seven checks totaling \$2,409 representing utility payments that were deposited but not recorded in the POS system.
- For a fee, a business can sponsor a golf tee sign.³ According to the Director, a sponsorship costs \$375 per season and

² June, July and August 2014 and June, July and August 2015

³ The Golf Course has 18 tee signs. In September 2015, 10 tee signs had been sponsored by local companies. We noted that some sponsorships were entered in the POS system as memberships.

companies that sponsor a tee sign also receive a seasonal course membership. For 2014 and 2015, we found 13 sponsorship payments totaling \$3,675. Of these, eight payments totaling \$2,200 were not recorded in the POS system.

We also found that six sponsors paid only \$175 and provided gift certificates for merchandise or services from their business totaling \$200 for their sponsorships.⁴ We found no evidence to indicate that these non-cash transactions for gift certificates were recorded as sales in the POS system or that the Legislature approved gift certificates as a form of payment for sponsorships or for use as tournament prizes. In addition, adequate records were not available to indicate how the gift certificates were used. Documentation provided by the Director indicated that only a few of the gift certificates had been used as prizes.

- We found seven checks totaling \$11,276, mainly for tournament fees, that were not entered into the POS system or were only partially entered. According to the Director, two checks totaling \$9,216 were partially entered in the amount of \$7,843 because he removed \$1,373 in cash from the cash register drawer and paid a cart rental company for providing extra carts for two tournaments. Furthermore, three checks totaling \$1,960 were deposited but not entered in the POS system because the Director again removed cash from the cash drawer to pay the cart rental company. The other two checks totaling \$100 appear to be personal checks that were cashed.

The Director should not have paid the cart vendor with cash generated from Golf Course sales. Instead, the cart vendor should have been paid with a County check signed by the Treasurer based on an itemized claim prepared by the cart vendor that was audited and approved for payment by the County Auditor. Further, the Director should not use cash generated from Golf Course sales to cash personal checks for employees and customers.

Memberships – Individuals can purchase a season pass from the Golf Course.⁵ All season pass holders must pay an additional \$1 surcharge for each round of play. The POS system lists the names of the season pass holders who paid the \$1 surcharge. For the 2014 season, we

⁴ Four in 2014 and two in 2015

⁵ A season pass costs \$375. However, there are some exceptions. Any person who is 62 years of age or over pays \$285. Any person 17 years of age or under pays \$150. Any person 18 to 21 years of age pays \$210.

reviewed the POS records to determine if all individuals paying the surcharge also paid for a season pass. We determined that six of the 214 individuals who paid the \$1 surcharge did not pay for a 2014 season pass. As a result, the County may have lost as much as \$2,250 in Golf Course revenue.

The Director indicated that one of the six individuals did not pay for a season pass because he was a Golf Course employee. However, there was no evidence to indicate that County employees should be provided with a free season pass. The Director indicated that three individuals had paid in 2013. However, payment in 2013 would be for a 2013 season pass. Also, the Director indicated one person was not a member. However, this individual had paid for six rounds of golf paying only the \$1 surcharge as though he had paid for a season pass. He had no explanation for the sixth individual not having a season pass and paying just the \$1 surcharge.

Lessons – Golf lessons from the Director are available to the general public. The rates are \$25 for a half-hour lesson or \$85 for four half-hour lessons. The proceeds from the lessons should be recorded in the POS system and deposited into the County bank account. We reviewed the Director’s schedule for 2014 and 2015 and found 116 entries that appeared to represent scheduled lessons. Over the same period, the POS system included 93 paid lessons. Therefore, 23 lessons were not accounted for in the POS system. The Director stated that seven lessons were for an employee’s spouse whom he does not charge for lessons. He also donates lessons to some of the tournaments which may account for the difference. We noted that there is no authority for the Director to donate County-provided services to customers.

Negative/Deleted Transactions – All refunds and deleted transactions should be supported by documentation stating the reason for the refund or deleted transaction. The documentation should also include the signature or initials of the person recording the transaction and the signature or initials of a supervisor responsible for reviewing refunds and deleted transactions. Refunds should also be supported by the name and signature of the person receiving the refund.

Using the cash register, Golf Course employees who collect cash receipts can adjust the sales transactions recorded in the POS system by either entering negative amounts or deleting transactions, which is done without supervisory approval.

Deleted transactions completely remove the previous sales transaction from the daily cash receipts and result in gaps in the receipt numbering sequence. However, these deleted transactions can be reviewed on a “deleted transaction report” generated by the

POS system. We reviewed eight deleted transactions totaling \$16,663 from the deleted transaction reports for 2014 and 2015. Seven deleted transactions totaling \$7,191 were reentered with a modification of a sale and one deleted transaction for \$9,472 was not reentered. We discussed this transaction with the Director and he stated that the number of golfers in this transaction was so high that it was obvious it was entered in error.

For negative transactions, the cashier will reenter a previous sales transaction as a negative amount. We reviewed a sample of 20 negative sales transactions⁶ totaling \$3,345 and found that 10 totaling \$1,624 were appropriate negative transactions (rain checks or returns), but five totaling \$290 were not appropriate adjustments. These included four transactions (\$215) in which cash was given back for credit card transactions and one transaction (\$75) in which cash was removed from the register to pay the restaurant for a lunch special. We found other discrepancies in the remaining five transactions (\$1,431) that were discussed with the Director. Negative transactions should not be used to provide cash back to customers. In addition, because the County must pay fees on the credit card transactions, there is a cost to the County for providing cash back from credit card transactions.

Safeguarding and Depositing Cash Receipts

Each employee who collects cash should be assigned a unique identifying username to record the transaction in the POS system. Furthermore, each employee who collects cash should have their own cash drawer. The Director should maintain accountability over cash at all times by reconciling daily cash collections to the POS system. Good management practices suggest that cash receipts be deposited daily and the amount of cash held overnight at the Golf Course should be minimized. The Director should store undeposited cash in a locked, secure storage facility, such as a safe.

Cash collections at the Golf Course are not properly safeguarded and not always deposited in a timely manner. Employees use a common username to access the POS system to record transactions and all cash receipts are stored in a common cash drawer. The use of a common username and single cash drawer diminishes accountability over the cash collections. Furthermore, the Golf Course does not have a safe or another secure location to store undeposited cash receipts.

The Director is primarily responsible for reconciling daily cash collections to the POS system and depositing cash receipts collected by Golf Course employees. The Director prepares the bank deposits as

⁶ We judgmentally selected 20 transactions, 10 from each year. Our selection was a biased judgmental sample based on the type of transaction and the dollar amount in order to obtain a variety of transactions in the sample.

his schedule permits. Therefore, the reconciliations are not prepared at the end of each business day, but may be completed at any time throughout the day and could include multiple days or partial days in each deposit. Once the deposits are prepared, they are taken to the bank by the Director or by a part-time account clerk. Cash collections are not always deposited timely.

For the period January 1, 2014 through August 4, 2015, 81 percent of deposits tested were made in a timely manner, within 24 hours of receipt. These timely deposits generally occurred during the summer months or busy season. However, 14 percent of deposits tested were not made in a timely manner. These deposits were generally during the slower seasons.⁷ For 5 percent of the deposits tested, we were unable to determine if they were made in a timely manner.⁸

Policies and Procedures

The Legislature should adopt written policies governing Golf Course financial operations, develop oversight responsibilities for County officials and employees and annually approve the rates charged at the Golf Course.

The County does not have any written policies governing the Golf Course's financial operations. Although the Director is required to submit a monthly report to the Treasurer's office, this report is primarily used to enter the Golf Course revenues into the County-wide financial system. The Treasurer does not use the report for oversight purposes.

The Director prepares a rate schedule each year for the Golf Course. This schedule is not reviewed or approved by the Legislature. We selected a sample of five days, three from 2014 and two from 2015,⁹ to determine if the rates charged to golfers were in compliance with the rate schedule. We found that discounted rates are charged during the spring and fall. These discounted rates are not indicated on the rate schedule as well as some other discounted rates charged throughout the year. We found only minor differences between the fee schedule and the rates charged. However, in order to ensure that the rates charged fulfill the Golf Course's nature as an enterprise fund, rates should be reviewed and formally approved by the Legislature.

Recommendations

The Director should:

1. Ensure that employees enter all financial transactions into the POS system.

⁷ January, February, March, April, October, November and December

⁸ These included deposits made for concessions, utilities and other payments not recorded in the POS system.

⁹ One day was selected from each season: early, busy and late. In 2015, our audit period ended in August and, therefore, there was no late season in our population.

2. Secure cash in a safe (or other locked storage) until it is deposited in the bank.
3. Assign a unique username to each employee who has access to the POS system and use separate cash drawers for each employee who collects cash receipts.
4. Reconcile cash receipts to POS totals on a daily basis.
5. Ensure that cash receipts are deposited on a daily basis.
6. Require cart rental vendors to provide itemized claims for subsequent review by the County Auditor.
7. Refrain from cashing customers' personal checks and providing cash back from credit card transactions.
8. Ensure that all annual membership fees and the proceeds of golf lessons are accounted for.
9. Approve and document refunds provided to customers.
10. Handle refunds as separate transactions and stop the practice of deleting transactions in the POS system.

The Legislature should:

11. Annually approve the rate schedule for the Golf Course.
12. Adopt policies establishing accountability and oversight responsibilities for Golf Course financial operations. These policies should also address providing complimentary memberships and golf lessons, as well as accepting gift certificates as payment for tee-sign sponsorships.

The Treasurer should:

13. Verify the accuracy of the amounts reported on the Director's monthly report.

APPENDIX A

RESPONSE FROM COUNTY OFFICIALS

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



NIAGARA COUNTY
OFFICE OF THE COUNTY MANAGER
59 PARK AVENUE
LOCKPORT, NEW YORK 14094

Jeffrey M. Glatz
County Manager

(716) 439-7006
(716) 439-7212 Fax

February 10, 2016

Jeffrey D. Mazula, Chief Examiner
Office of the State Comptroller
295 Main Street, Suite 1032
Buffalo, New York 14203-2510

RE: Report Number 2015M-308
Niagara County Golf Course Financial Operations

Dear Mr. Mazula:

Niagara County has reviewed the subject draft report, and hereby provides the following written response:

The County appreciates the time and effort spent by the examiners with the State Comptroller's Office, and generally agree with their findings. The County intends to develop a written policy safeguarding cash receipts. Procedures are in place ensuring internal controls are in place at the County Golf Course as expressed by the Office of the New York State Comptroller.

We would like to provide one clarifying statement on a specific topic within the report. The report states that in regards to season pass memberships "The Director indicated that three individuals had paid in 2013" but then had been only charged the season pass rate when playing rounds in 2014. County Officials believe that these three memberships were in fact purchased in 2013, but were gifts for these three individuals for the 2014 season therefore, the County incurred no potential loss in revenue as it relates to these three individuals.

See
Note 1
Page 14

A Corrective Action Plan will be submitted in accordance with the directions provided by the State Comptroller's Office within the given time frame. County Officials have already begun developing procedures based upon the audit findings.

Thank you for allowing the County of Niagara the opportunity to respond to the draft audit report as prepared by the New York State Office of the State Comptroller.

Very truly yours,

Jeffrey M. Glatz

JMG/jmm

APPENDIX B

OSC COMMENT ON THE COUNTY'S RESPONSE

Note 1

There was no evidence found that the season passes were for 2014. The payments for these individuals were made in the summer of 2013. As such, without notation otherwise, these payments were most likely for the 2013 golf season. When customers pay for a season pass, the Director or other Golf Course employees should clearly note the year the season pass is valid to ensure proper accountability over season passes.

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

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

- We interviewed County and Golf Course officials to determine the procedures in place for recording, depositing and reporting each type of revenue collected by the Golf Course.
- We reviewed transaction reports to determine if all sales are recorded.
- We compared transaction reports to deposits to determine if deposits were made in a timely manner.
- We compared the Director's monthly reports to the Treasurer to the deposits and transaction reports to determine if the total amounts deposited were recorded.
- We compared deposit compositions to the amounts in the POS system to determine if all checks were recorded.
- We reviewed transaction adjustments (negative and deleted transactions) to determine if they were appropriate and authorized.
- We reviewed the Director's schedule for lessons and compared it to the POS system to determine if revenues for the lessons were properly recorded.
- We interviewed the Director to discuss the discrepancies we found.

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.

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