



Lakeview Public Library

Tuition Reimbursement and Procurement

Report of Examination

Period Covered:

January 1, 2012 — October 31, 2013

2014M-104



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

July 2014

Dear Library 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 Lakeview Public Library, entitled Tuition Reimbursement and Procurement. 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 Lakeview Public Library (Library) was created by a special act of the State Legislature in 1963 and is located in the Town of Hempstead in Nassau County. The Library is governed by a five-member Board of Trustees (Board). The Director is appointed by the Board and is responsible for the Library's day-to-day administration. The Library operates one building with 20 employees, including six full-time and 14 part-time. Expenditures for the 2012 fiscal year totaled \$1.1 million, which were funded primarily by real property taxes. Budgeted appropriations for the 2013 fiscal year were \$1.3 million.

Scope and Objectives

The objectives of our audit were to assess the Board's oversight over tuition reimbursement and procurement for the period January 1, 2012 through October 31, 2013. Our audit addressed the following related questions:

- Did the Board properly authorize all tuition reimbursements to the Director?
- Did the Library use competitive methods in procuring goods and services that were not subject to competitive bidding?

Audit Results

The Board did not properly authorize all tuition reimbursements paid to the Director. Three reimbursements totaling \$4,150 were made to the Director for classes attended from 2010 to 2012. One reimbursement for \$1,000 was requested by the Director and approved by the Board in the minutes; however, the other two reimbursements totaling \$3,150 were not approved either in the Director's employment agreement or in the Board minutes. The Board President and Vice President told us that the Board approved payments but did not document their approval in the Board's meeting minutes. As a result, the payments were not transparent to the taxpayers.

We also found that the Library did not use competitive methods when procuring goods and services that were not subject to competitive bidding. The Board's adopted purchasing policy did not require officials to solicit competitive proposals prior to engaging the services of professional service providers. As result, the Library paid four professional service providers a total of \$152,829 without soliciting any competition. In addition, we reviewed payments to eight vendors totaling \$28,010, for which three competitive quotations were required by the Library's purchasing policy. Library officials did not obtain the required number of quotes for purchases from seven of these vendors totaling \$23,210. As a result, Library officials did not have adequate assurance they obtained goods and services at the most reasonable cost.

Comments of Library Officials

The results of our audit and recommendations have been discussed with Library officials and their comments, which appear in Appendix A, have been considered in preparing this report. Library officials generally agreed with our recommendations and indicated they planned to take corrective action. Appendix B includes our comments on issues raised in the Library's response letter.

Introduction

Background

The Lakeview Public Library (Library) was created by a special act of the State Legislature in 1963 and is located in the Town of Hempstead in Nassau County. The Library is part of the Nassau Library System which administers a computerized integrated library system.

The Library is governed by a five-member Board of Trustees (Board) and is responsible for the general management of the Library's financial affairs, including the audit of all claims before approving them for payment. The Director, who is appointed by the Board, is the chief executive officer responsible for the Library's day-to-day administration.

The Library operates one building with 20 employees, including six full-time and 14 part-time. The Library's expenditures for the 2012 fiscal year totaled \$1.1 million, which were funded primarily with real property taxes, State aid and fines collected on overdue materials. Budgeted appropriations for the 2013 fiscal year were \$1.3 million. Each year, the Library submits a budget to the Town of Hempstead, which includes an appropriation for Library operations in its annual budget.

Objectives

The objectives of our audit were to assess the Board's control over tuition reimbursement and procurement. Our audit addressed the following related questions:

- Did the Board properly authorize all tuition reimbursements to the Director?
- Did the Library use competitive methods in procuring goods and services that were not subject to competitive bidding?

Scope and Methodology

We examined the Library's internal controls over tuition reimbursement and procurement for the period January 1, 2012 through October 31, 2013.

Our audit disclosed an area in need of improvement concerning information technology controls. Because of the sensitivity of this information, vulnerabilities are not discussed in this report but have been communicated confidentially to Library officials so they could take corrective action.

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 is included in Appendix C of this report.

**Comments of
Library Officials and
Corrective Action**

The results of our audit and recommendations have been discussed with Library officials and their comments, which appear in Appendix A, have been considered in preparing this report. Library officials generally agreed with our recommendations and indicated they planned to take corrective action. Appendix B includes our comments on issues raised in the Library'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 Clerk's office.

Tuition Reimbursement

To ensure that employees receive the benefits the Board intends for them to receive, the Board must properly authorize such payments. The documentation, proper implementation and monitoring of these benefits are essential aspects of internal control. The Board generally establishes benefits, such as tuition reimbursement, for employees in written employment agreements or by adopting resolutions.

The Director requested three tuition reimbursements totaling \$4,150 from the Board for classes attended from 2010 to 2012. One payment request for \$1,000 was approved by the Board in the minutes; however, the other two payment requests totaling \$3,150 were not allowed in the Director's employment agreement and were not approved and recorded in the Board minutes.

The Library executed an employment agreement with the Director effective from July 1, 2011 through December 31, 2012. The employment agreement makes no reference to payment for tuition for classes taken by the Director. The Director informed us that all tuition reimbursements must be approved by the Board and are determined on a case-by-case basis. In December 2011, the Director submitted a request to the Board for the reimbursement of the cost for a human resource course. The Board approved the payment of \$1,050 upon completion and receipt of the grades. The Director was subsequently reimbursed \$1,050 in January 2012 for this class.

In March 2012, the Director submitted a second request for reimbursement of the cost for two classes, one taken in 2010 and one in early 2011. The Director was reimbursed a total of \$2,050 for both classes in April 2012. However, there was no documented Board approval for these tuition reimbursements. In July 2012, the Director submitted the third request for reimbursement for classes taken in the spring of 2012. This was paid in August 2012 for \$1,050. Again, there was no documented Board approval for this payment. Payments for these three classes totaled \$3,150.

According to the Board President and Vice President, the last two requests for payment were approved but the Library Clerk did not record approvals in the Board minutes. However, the Board approved Board meetings minutes for meetings that took place during the period of the Director's requests for reimbursement. Those approved meeting minutes did not indicate that the Board approved the tuition reimbursements. Therefore, the Director was reimbursed \$3,150

for tuition payments that were not properly authorized and those payments were not transparent to the taxpayers.

Recommendations

1. The Board should ensure that all tuition reimbursements are clearly authorized in employment agreements or Board minutes.
2. The Board should ensure that the minutes it approves are accurate and complete so that its intent is transparent.

Procurement

An effective procurement process helps the Library obtain goods and services of the right quality, in the right quantity, from the right source, at the right price, and in compliance with Board and legal requirements. It is important that Library officials seek competition when available. General Municipal Law (GML) does not require competitive bidding for the procurement of professional services. However, seeking competition, such as through a request for proposal (RFP) process, could help ensure that the Library receives desired services for the best price. GML requires that the Board adopt a policy for purchasing goods and other services that do not have to be competitively bid.¹ The Board's adopted procurement policy requires three written quotes for such purchases that are over \$301. The use of competition provides taxpayers with the greatest assurance that goods and services of the desired quality are being acquired at the lowest possible prices and that procurements are not influenced by favoritism, extravagance, fraud or corruption.

Because the Board's purchasing policy does not require Library officials to solicit competitive proposals for professional service providers, Library officials paid four professional service providers a total of \$152,829 without soliciting competition. In addition, we reviewed payments to eight vendors totaling \$28,010 that required three written quotes and found that Library officials failed to obtain the required number of quotes for payments to seven of those eight vendors totaling \$23,210. As a result, Library officials have no assurance they obtained goods and services at the most reasonable cost.

Professional Service Procurements

GML does not require competitive bidding for the procurement of professional services that involve specialized skill, training and expertise, use of professional judgment or discretion, or a high degree of creativity. However, GML requires the Library to adopt internal policies and procedures governing the procurement of goods and services when competitive bidding is not required. While the Library is not legally required to seek competition for professional services, doing so would help ensure that the Library is obtaining needed services at a reasonable price. An RFP process is one method that could help ensure that the Library receives desired services for the best price. The RFP is a highly structured document that specifies minimally acceptable functional, technical and contractual requirements and the evaluation criteria that will govern the contract award. A written agreement is necessary to establish the services to

¹ Competitive bidding is required for purchase contracts of more than \$20,000 and public work contracts of more than \$35,000.

be provided, the time frames for delivery of services and the basis for compensation.

The Board's purchasing policy does not require officials to solicit competitive proposals when engaging the services of professional service providers. We tested payments to five professional service providers with aggregate payments totaling \$167,229 to determine if competition was used to select these providers. Library officials did not solicit competition for four² of the five³ professional service providers who were paid a total of \$152,829. All four of the providers had a signed contract. We also tested individual payments to the four professionals totaling \$27,236 and found that those payments were in accordance with their contracts.

Because Library officials did not solicit competition when engaging the services of four professional service providers, they have no assurance that they obtained these services at the most favorable terms and in the best interest of taxpayers.

Quotations

The primary purpose for obtaining vendor quotes and proposals is to encourage competition in the procurement of supplies, equipment and services that will be paid for with public funds. The use of competition provides District taxpayers with assurance that goods and services are procured in the most prudent and economical manner, goods and services of desired quality are being acquired at the lowest possible price and procurement is not influenced by favoritism, extravagance, fraud or corruption.

The Library's purchasing policy requires Library officials to obtain three written quotes for purchases that are not subject to competitive bidding⁴ but are over \$301. We tested payments for purchases from eight vendors totaling \$28,010⁵ to determine if Library officials obtained the required written quotes. Library officials did not obtain the required number of quotes for seven⁶ of the eight purchases totaling \$23,210. Purchases from five of the eight vendors totaling \$18,510 had only one quote solicited. For example, the Library paid a

² These vendors provided legal services, information technology consulting, after school teaching and external auditing.

³ The fifth vendor was a legal arbitrator appointed to serve as a hearing officer.

⁴ Competitive bidding is required for purchase contracts of more than \$20,000 and public work contracts of more than \$35,000.

⁵ For materiality purposes, we only included vendors in our sample that were paid at least \$1,000 during the audit period, selecting the highest invoice paid to each vendor. See Appendix C for detailed methodology on how the sample was selected for testing.

⁶ The Library was reimbursed by its insurance company for a payment to one of the vendors in our sample that totaled \$4,800. No estimates were required for this payment because it was for an emergency expenditure related to Hurricane Sandy.

vendor \$9,414 for an addition to the security alarm system and another vendor with a contracted amount of \$3,500 for snow removal. We also found that two of the eight vendors were paid a total of \$4,700 but only two quotes were solicited.

Without the appropriate and prescribed use of competition, Library officials cannot be assured that they are obtaining the best quality of goods and services at the most reasonable cost to taxpayers. Without documentation supporting these efforts, Library officials cannot effectively audit related claims.

Recommendations

3. The Board should consider amending its purchasing policy to require Library officials to solicit competition before awarding contracts for professional services.
4. The Board should ensure that Library officials adhere to the purchasing policy by ensuring that the required number of quotes are obtained before procuring goods and services that are not subject to competitive bidding.
5. During its audit of claims, the Board should monitor compliance with its purchasing policy by ensuring that sufficient documentation is attached to claim vouchers to support purchasing decisions.

APPENDIX A

RESPONSE FROM LIBRARY OFFICIALS

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

The Library's response letter refers to an attachment that supports the response letter. Because the Library's response letter provides sufficient detail of its actions, we did not include the attachment in Appendix A

Lakeview Public Library

1120 Woodfield Road
Rockville Centre, NY
Phone: 516-536-3071

June 19, 2014

Ira McCracken
Chief Examiner
Office of State Controller
250 Veterans Memorial highway
Room 3A10
Hauppauge, NY 11788

Dear Sir,

In response to the audit performed on behalf of NY State, and the items detailed in the Report of Examination, Period Covered 1/1/12 - 10/31/13, number 2014M-104, please see the following:

- In response to your findings regarding tuition reimbursement, the library has written policy (in approval stages) to address the noted concerns and will ensure all procedures, minutes, and documentation is properly maintained for records and recall.
- In response to your findings regarding payroll processes, the library has instituted official procedures at the following suggested milestones:
 - There is fiscal office review of payroll register by both the clerk and Director, and records are initialed.
 - Payroll journals are to be initialed by the Board President and Vice President when signing payroll checks to ensure compliance.
 - Employees sign for checks to confirm receipt.
- In response to your findings regarding procurement; the library always exercised the practice of requesting pricing from multiple vendors, reviewing the response(s) and selecting the most responsible vendor to perform the required task(s). As such we are:
 - Adopting an official policy defining the competitive purchasing guidelines.

See
Note 1
Page 16

- In response to your findings regarding professional service providers we submit the following excerpt from NYC Comptrollers Office;

*EXERPT FROM <http://www.osc.state.ny.us/localgov/pubs/lgmg/seekingcompetition.pdf>
New York State
Office of the State Comptroller
Division of Local Government and School Accountability
100 State Street, 12th Floor
Albany, NY 12236*

One of the most prominent exceptions to competitive bidding is professional services. Professional services generally include services rendered by attorneys, engineers, and certain other services requiring specialized or technical skills, expertise or knowledge, the exercise of professional judgment or a high degree of creativity. In addition, insurance coverage (e.g. health, fire, liability, and workers' compensation) is also not subject to competitive bidding requirements.

With this in mind we offer our reasons for maintaining the services of the following professional service providers:

- Legal Services – our attorneys are the premier legal firm for school districts and libraries.
- IT consulting – we were in receipt of only 2 submittals to provide these services and continued with the incumbent.
- After school teaching – we have maintained the services of our HW Help/Afterschool teacher for numerous years, and will be seeking competitive rates for the position.
- External auditing – our auditors have serviced the library for many years. We had ‘unofficially’ sought competitive pricing, to which the incumbent still remained the most viable vendor.
- Legal arbitration – this was appointed to provide services in an employment review.

See
Note 2
Page 16

- In response to your findings regarding non-specialized vendors and their invoicing reviewed during the audit process, we submit the following:

- For snow removal - please see the attached 2 responses we received when soliciting pricing. As snow removal companies want to maintain accounts within proximity to their home bases, it proves to be difficult to receive quotes from local companies. [REDACTED] was selected based on best pricing over [REDACTED]
- [REDACTED] performed emergency repairs post-Sandy. As the previous supplier to the library during our construction phase(s), they were the first call for emergency restoration to be done.
- For appraisal services –please see the attached 2 responses we received when soliciting pricing. As these services are specialized for libraries, we only received two responses. [REDACTED] was selected based on recommendation of our insurance company over [REDACTED]

See
Note 3
Page 16

- For furniture purchasing – [REDACTED] was selected because they were the *only* company able to match furniture that was donated to the library. A review of similar catalogs ([REDACTED] and [REDACTED] to name a few) did not have the specified items.
- For cleaning services – we received four estimates and asked each company to clean a 2-3 chair sampling at the library. [REDACTED] performed the best and were hired for the task.
- For security cameras – please see the attached responses we received when soliciting pricing. [REDACTED] was selected based on best pricing and comparable product.
- For fire safety and alarm systems – [REDACTED] built the initial systems into the library during the construction phase. They have, and continue to maintain the system, as any change in vendor would require a replacement system. They are specialized in the field and with the incumbent 12-year old systems.

See
Note 4
Page 16

We are hopeful that the information provided addresses the items detailed in your report.

Sincerely,

Michael Alexander
President, Board of Trustees

APPENDIX B

OSC COMMENTS ON THE LIBRARY'S RESPONSE

Note 1

Certain findings and conditions identified during our audit engagements are not significant enough to include in written audit reports. Matters regarding the payroll process were discussed with Library officials during our exit conference but were not included in our report.

Note 2

As stated in our report, the Library is not legally required to seek competitive bidding for professional services. However, seeking competition would help ensure that the Library is obtaining needed services at a reasonable price. During our audit, we were provided with only one quote for information technology consulting. After the exit conference, we were provided with an additional quote; however, it was not dated. Finally, there was no evidence that the Library obtained written quotes for external auditing.

Note 3

The snow removal price quotes referred to in the Library's response were for different time periods. Only one of the snow removal price quotes referred to in the Library's response was for the correct time period which is already reflected in our report. Library officials did not provide any documentation showing that the number of quotes for appraisal services was limited because of the lack of providers.

Note 4

Library officials did not provide us with any documentation showing that the furniture vendor was chosen because it was the only company able to match donated furniture. Officials provided only two quotes for cleaning services. The quotes referred to in the Library's response were for the installation of cameras in September 2011. However, our audit finding related to a purchase in April 2013.

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess the adequacy of the internal controls put in place by officials to safeguard Library assets. To accomplish this, we performed an initial assessment of the internal controls so that we could design our audit to focus on those areas most at risk. Our initial assessment included evaluations of the following areas: cash receipts and disbursements, cash management, purchasing, claims processing, payroll and personal services, asset management and information technology.

During the initial assessment, we interviewed appropriate Library officials, performed limited tests of transactions and reviewed pertinent documents, such as Library policies and procedures manuals, Board minutes and financial records and reports. Further, we reviewed the Library's internal controls and procedures over the computerized financial databases to help ensure that the information produced by such systems was reliable.

After reviewing the information gathered during our initial assessment, we determined where weaknesses existed and evaluated those weaknesses for the risk of potential fraud, theft or professional misconduct. We then decided on the reported objectives and scope by selecting for audit those areas most at risk. We selected tuition reimbursement and procurement for further audit testing. We reviewed the Library's procedures regarding tuition reimbursement and procurement of goods and services not subject to competitive bidding requirements from January 1, 2012 through October 31, 2013. To accomplish the objectives of the audit, our procedures included the following:

- We interviewed appropriate Library officials and employees to learn about the procedures used in tuition reimbursements and the solicitation of RFPs and quotations.
- We reviewed the Director's employment agreement and the minutes of the proceedings of the Board.
- We reviewed all pertinent purchasing and claims voucher records.
- We reviewed the Library's purchasing policy to determine if it addressed the procurement of professional services. We reviewed vendor payment records to determine that the Library paid a total of five professional service providers at least \$1,000 during our audit period and assessed whether the Library awarded these contracts through a competitive method.
- We reviewed claims and professional service contracts to determine if payments were made in accordance with the terms of the contracts.
- For materiality purposes in our quotations testing, we limited our population to vendors who were paid at least \$1,000 during our audit period. We identified purchases of goods and services (excluding library materials) that fell below the bidding threshold from eight vendors who were paid a total of \$45,928 during our audit period.

- We selected and reviewed the highest invoice paid to each of the eight vendors from January 1, 2012 through October 31, 2013 to determine if quotations were solicited. If the invoice selected was part of a larger claim, then we used the aggregate amount to determine the total value of the claim for that vendor. The eight invoices totaled \$28,010. We then determined whether procurements for these eight vendors were made in accordance with the purchasing policy.

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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

APPENDIX D

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