



Village of Rockville Centre Cash Receipts From Recreational Activities and Information Technology

Report of Examination

Period Covered:

June 1, 2011 — May 31, 2012

2013M-63



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

May 2013

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 of Trustees 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 Rockville Centre, entitled Cash Receipts From Recreational Activities and Information Technology. 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 Rockville Centre (Village) is located in the Town of Hempstead, Nassau County. The Village is governed by an elected Board of Trustees (Board) which consists of a Village Mayor (Mayor) and four Trustees. The Board is responsible for the Village's overall financial management, including establishing appropriate internal controls over financial operations. The Clerk-Treasurer is the chief fiscal officer and custodian of all Village money.

The Village's general fund expenditures for the 2010-11 fiscal year were approximately \$34.1 million and for the 2011-12 fiscal year were approximately \$38.1 million.¹ Real property taxes and departmental income are the Village's primary sources of revenue.

Scope and Objective

The objective of our audit was to review the Village's internal controls over cash receipts from recreational activities and information technology for the period June 1, 2011, to May 31, 2012. Our audit addressed the following related questions:

- Did the Board provide adequate oversight of cash receipts in the Parks and Recreation Department to properly safeguard Village assets?
- Are internal controls over information technology (IT) appropriately designed and operating effectively to safeguard Village assets?

Audit Results

The Board has not adopted written policies for cash receipts, segregated critical duties so that one individual does not control all phases of a transaction, or designed procedures so that someone is reconciling and reviewing the daily cash list to properly safeguard Village assets. Because of these weaknesses, there is an increased risk that errors or irregularities could occur and remain undetected and uncorrected. In addition, the recreation center has one cash register that is used by eight employees without using a unique code to identify who is using the register. This makes it impossible to track discrepancies by employee.

We reviewed receipts collected for 25 days, totaling \$205,807, and found that seven register receipts, totaling \$34,954, did not match the corresponding deposit slips, totaling \$33,723. Eighteen daily cash sheets, totaling \$157,924, did not match the register, totaling \$161,043. After we brought

¹ Unaudited

these variances to the attention of Village officials, they provided explanations for some of the discrepancies. The failure to properly reconcile records, and investigate and document variances timely, results in Village officials not having adequate assurance that all cash register receipts are accounted for. Furthermore, cash received is not deposited daily and deposit slips are not itemized. Without detailed information on the deposit slips, Village officials have no assurance that all money collected is properly deposited into the Village account and in the form originally received.

The Village also needs to improve internal controls over IT. We found that copies of back-up data are not stored in a secure off-site location, and the Board has not developed a disaster recovery plan. As a result, there is an increased risk of the loss of critical data, and/or interruptions to the Village's computerized operations.

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 agreed with our findings and recommendations and indicated that they have taken, or plan to take, corrective action.

Introduction

Background

The Village of Rockville Centre (Village) is located in the Town of Hempstead, Nassau County, and has a population of approximately 24,000. The Village is governed by an elected Board of Trustees (Board) which consists of a Village Mayor (Mayor) and four Trustees. The Board is responsible for the Village's overall financial management, including establishing appropriate internal controls over financial operations. The Clerk-Treasurer is the chief fiscal officer and is responsible for collecting, disbursing, and investing Village funds.

The Village employs about 220 part-time and 220 full-time employees. The Village provides services including police protection, electric and water, public works, justice court, building code enforcement, senior services, and cultural and recreational activities. These services are funded primarily with revenues from real property taxes and departmental income. The Village's general fund expenditures totaled approximately \$34.1 million for the 2010-11 fiscal year and \$38.1 million² for the 2011-12 fiscal year.

Objective

The objective of our audit was to review the Village's internal controls over cash receipts from recreational activities and information technology. Our audit addressed the following related questions:

- Did the Board provide adequate oversight of cash receipts in the Parks and Recreation Department to properly safeguard Village assets?
- Are internal controls over information technology (IT) appropriately designed and operating effectively?

Scope and Methodology

We examined internal controls over cash receipts from recreational activities and IT for the period June 1, 2011, to May 31, 2012. Our audit disclosed additional areas in need of improvement concerning IT controls. Because of the sensitivity of some of this information, certain vulnerabilities are not discussed in this report, but have been communicated confidentially to Village 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 are included in Appendix B of this report.

² Unaudited

**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 agreed with our findings and recommendations and indicated that they have taken, or plan to take, corrective action.

The Village 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.

Cash Receipts From Recreational Activities

Cash receipt policies and procedures should contain specific guidance and information for Village employees who are responsible for handling and accounting for cash. Further, duties should be appropriately segregated so that someone, other than the person receiving and recording cash receipts, is responsible for reconciling bank accounts and making bank deposits. When it is not practical to segregate duties because of limited staff resources, Village officials should establish compensating controls. Cash records should provide sufficient detail to fully identify each transaction. Maintaining a list of deposited checks makes it possible to compare deposits with details of receipts; thereby identifying potential cash receipt errors or irregularities.

The Parks and Recreation Department (Department) comprises the parks, playgrounds, a recreation center and a community center.³ The Department provides social, cultural, and educational programs to residents and non-residents. The recreation center collects money for activities such as resident and non-resident activity cards, children's school and athletic programs, room rentals, and adult health and leisure programs. The Department employs 18 part-time, 10 full-time, and 92 seasonal employees. The Department's revenue is accounted for in the Village's general fund and is mainly supported by recreational charges.⁴ During the audit period, the Department realized revenue of \$1.7 million and expenditures totaled approximately \$2.3 million.

Internal controls over the cash receipts process are not appropriately designed or operating effectively. The Board has not adopted policies and management has not established formal procedures for the Department's cash collections. As a result, the cash collection procedures in place may not be consistent with good internal control practices. We found a lack of accountability for cash register users and a lack of segregation of duties for the Department's cash collections. In addition, the Department did not ensure that appropriate cash receipt documentation was maintained, reconciliations were prepared and deposits were made intact and in a timely manner.

Cash Register Discrepancies – The recreation center has one cash register where payments are collected. Eight employees use the cash register at any given time and accept payments by cash, check and credit card. Village officials did not establish accountability for the cash register. Discrepancies cannot be traced to the individual

³ Martin Luther King Jr. Community Center

⁴ The general fund also supports the Department.

responsible for the transaction because each cash register user does not have a unique code for the register. Therefore, it is impossible to track discrepancies by employee.

Reconciliations are performed twice a day, at the end of each shift. The employee running the register reconciles by counting the register, and verifying the cash, check, and credit card totals against the register tape close-out report. The employee completing the reconciliation also prepares the deposit slip. Generally, the deposits are made by the same employee who prepares the reconciliation and the deposit slip. However, deposits can be made by any of the eight employees who collect cash. Because the same employee is collecting, recording, reconciling and making deposits without any supervisory review or oversight, there is a risk that cash could be misappropriated and concealed from management.

The Department uses daily cash sheets to document the transactions entered into the cash register. Employees do not document the method of payment (i.e., cash, check, or credit card) on the daily cash sheets and these cash sheets are not totaled or reconciled to the cash register tapes at the end of each shift. Explanations are not properly documented for transaction errors and there is no proof that errors and/or discrepancies are investigated.

Due to these control weaknesses, we reviewed a sample of the cash receipts from the register at the recreation center. We selected⁵ receipts for five weeks, consisting of 1,354 receipts, between June 1, 2011, and May 31, 2012, totaling \$205,807, to determine the integrity of cash register receipts, accuracy of daily cash sheets and reconciliations, and timeliness and completeness of deposits. For the receipts reviewed, no method of payment was documented on any of the daily cash sheets and there was no indication of any supervisory review. Of the 1,354 receipts reviewed for the 25 days in our sample, we found:

- 376 receipt details from the daily cash sheets did not agree with the register tape details, including 86 that were missing transaction detail
- Seven register receipts, totaling \$34,954, did not match the corresponding deposit slips, totaling \$33,723

⁵ We selected June 2011 because it was the first month of the fiscal year and August 2011 as the end of the first quarter. We then selected every third month (November 2011, February 2012, and May 2012) for a total of five months. We opted to review only one week in each of these months. We selected the third week of each month.

- Eighteen daily cash sheets, totaling \$157,924 did not match with the register tape details, totaling \$161,043.

These differences were not investigated. After we brought these variances to the attention of Village officials, they investigated the differences between register tape totals and deposit slip totals. Two of the seven variances between register tape and deposit slips were a result of credit card transactions erroneously entered as cash/check, and one was due to a check transaction incorrectly recorded as credit card. Village officials provided verbal explanations for the remaining four discrepancies; however, they did not provide us with adequate documentation to support these discrepancies. Village officials could not explain the differences between daily cash sheets and register tape details. The failure to properly reconcile records, and investigate and document variances timely results in Village officials not having adequate assurance that all cash register receipts can be accounted for.

Daily Cash Sheets – Daily cash sheets for the recreation center do not provide sufficient information because method of payment and receipt details were omitted, illegible, or associated with an incorrect receipt number. For example, the register receipt for June 13, 2011, showed purchases of two playground programs and two resident activity cards, but the daily cash sheet did not list any detail, just the receipt number and the total. A receipt from the register for November 15, 2011, showed two additional programs purchased. The daily cash sheet, which should clarify what the additional programs were, had an illegibly written description next to the corresponding receipt number. Department personnel could not explain the description to us.

In many cases, the totals on daily cash sheets did not match the daily register tape totals. For example, daily cash sheets for the week of June 13 through June 17, 2011, totaled \$38,280 while the total for the register tapes was \$39,857, a difference of \$1,577. Daily cash sheets for the week of August 15 through August 19, 2011, totaled \$30,704 while the total for the register tapes was \$31,560, a difference of \$856.

The Department head and Village officials were not aware of these differences because they do not reconcile the daily cash sheets to the register tapes.

Daily Reconciliations – To document daily reconciliations, recreation center employees prepare a reconciliation cash breakdown showing the total cash, coins, and checks received. This breakdown is attached to the deposit slips to substantiate the deposit total. The breakdown of receipts to be deposited did not always match the register tape

totals, which indicates that money received is not always deposited intact. For example, on June 16, 2011, the register tape showed a total of \$3,688 cash received, but the breakdown showed a total of \$2,888 cash received and deposited for that day. No proper explanation was given for the variance, except for a note on the reconciliation sheet which stated “over ring \$800 cash.” Furthermore, there was no documentation that indicated that the variance was reviewed and approved by a supervisor. On August 18, 2011, the register tape showed total checks received in the amount of \$752, but the breakdown showed the total deposit of checks for that date was \$542. No explanation was documented for the \$210 variance. As a result, Village officials do not have adequate assurance that all money collected was deposited intact.

Deposits – Cash received is not deposited daily and deposit slips are not itemized. As a result, one deposit slip may include money received for two or more days. For example, a deposit of \$5,705 made on December 1, 2011, included receipts from November 17, 2011. In addition, although deposit slips are prepared to show total cash and total checks being deposited, the deposit slips are not sufficiently itemized. Deposit slips do not list the individual payee, check number, and amount. Therefore, Village officials are unable to trace amounts from individual receipts directly to each of the deposit slips. Without this detailed information, Village officials have no assurance that all money collected is properly deposited into the Village account and in the form originally received.

Recommendations

1. Village officials should adopt written policies and develop written procedures for the proper acceptance, handling and recording of cash receipts. Procedures should explain what is to be done in instances of cash overages or shortages and should also require that adequate explanations are documented for all adjustments.
2. Village officials should create an individual user code for each employee with access to the cash register and require each employee to sign in before collecting cash.
3. Village officials should review the duties of those involved in the cash receipts process in the recreation center and institute internal controls to ensure proper segregation of duties so that no one person handles all phases of a transaction.
4. The Board should clearly define the oversight responsibilities for cash receipts to ensure proper supervisory review at the various levels of the cash receipts process.

5. Village officials should implement reconciliation procedures over all stages of the cash receipts process to provide assurances of cash balances. Any discrepancies should be investigated timely.
6. Village officials should ensure that deposits are made on a daily basis and the deposit slips contain sufficient documentation.

Information Technology

Computerized data is a valuable resource that Village officials rely on to make financial decisions and to report to Federal and State agencies. If the IT system fails, the results could range from inconvenient to severe. Even small disruptions in IT systems can require extensive effort to evaluate and repair. The Board is responsible for adopting policies and procedures and for developing controls to safeguard computerized data and assets. Such policies and procedures should address the use and monitoring of the Village's IT system and data backups, as well as the development of a formal disaster recovery plan to reduce the risk of data loss and to provide guidance on its recovery in the event of a disaster.

The Board has not established adequate internal controls to effectively safeguard the Village's computer system and data. Village officials did not ensure that copies of back-up data are stored in a secure off-site location and the Board has not developed a disaster recovery plan. As a result, there is an increased risk of loss of, critical data, and/or interruptions to the Village's computerized operations.

Data Backup

Sound business practices require that the Village backs up (make a duplicate copy of) the data stored on its computers and servers on a daily basis so that it can be restored in the event of loss. Back-up data should be kept at a secure alternate location to protect it from loss in the event of a disaster at the server location.

The Board has not adopted comprehensive data back-up policies and procedures. Although Village staff performed daily backups of data files, these files are left in the IT office. Storing the back-up media on-site subjects the back-up data to the same risks (disasters) as the original data and defeats the purpose of the back-up control procedure. As a result, the Village's financial information and other critical data are at an increased risk of loss in the event of a disaster.

Disaster Recovery Plan

A disaster recovery plan is intended to identify and describe how the Village plans to deal with potential disasters. Such disasters may include any sudden, catastrophic event (e.g., fire, computer virus, power outage, or inadvertent employee action) that compromises the integrity of the IT system and data. A disaster recovery plan describes procedures in the event of the loss of equipment or data, to permit the data recovery. An effective plan includes precautions, including the routine backup of critical data, to minimize the effects of a disaster and to enable the Village to either maintain or quickly resume its critical functions. Typically, disaster recovery planning

involves an analysis of business processes and stability need; it also may include a significant focus on disaster prevention and major disruption prevention.

The Board had not established a formal disaster recovery plan. Consequently, in the event of a disaster, Village personnel have no guidelines or plan to follow to help minimize or prevent the loss of equipment and data, or guidance on how to implement data recovery and resume operations as efficiently as possible. The failure to establish a disaster recovery plan could result in the loss or damage of essential information which may not be recoverable.

Recommendations

7. Village officials should ensure that back-up copies of data are stored at a secure off-site location for retrieval in case of an emergency.
8. The Board should develop a formal disaster recovery plan that addresses the range of potential threats to the Village's IT system and provides guidance for employees if the Village's computer operations are interrupted or its IT systems or data incur loss or damage. This plan should be distributed to all responsible parties and periodically tested and updated as needed.

APPENDIX A
RESPONSE FROM LOCAL OFFICIALS

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

VILLAGE OF ROCKVILLE CENTRE

ONE COLLEGE PLACE
P.O. BOX 950
ROCKVILLE CENTRE, N.Y. 11571-0950

FRANCIS X. MURRAY, Mayor
NANCY HOWARD, Trustee
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May 8, 2013

Office of the State Comptroller
Division of Local Government and School Accountability
NYS Office Building, Room 3A10
Veterans Memorial Highway
Hauppauge, New York 11788-5533

Attention: Ira McCracken, Chief Examiner

Dear Mr. McCracken:

The Village of Rockville Centre has received the Report of Examination for Cash Receipts from Recreational Activities and Information Technology that was prepared by the New York State Comptroller's Office. Below, please find the Village's response to both the overall audit process and the recommendations contained in the report of examination.

The Village of Rockville Centre was impressed with the very professional and thorough manner in which the New York State Comptroller's Office performed their initial Village-wide assessment and follow-up examination of the Village's system of internal controls. Furthermore, the Village very much appreciated the courtesy extended to Village staff by each member of the audit team as it collectively strived to cause the least amount of possible disruption to daily employee work routines.

During the auditors initial Village-wide audit assessment, staff interviews were conducted in nearly every Village department. In addition, a significant amount of financial data was analyzed and numerous documents were examined from a broad spectrum of Village functions. After completion of this initial assessment, the auditors determined that the need for a more extensive examination was limited to two Village functions – cash receipts from recreational activities and information technology. Notwithstanding the need for certain improvements, the Village of Rockville Centre believes that the audit results reflect very well on its overall system of internal controls.

With respect to your recommendations that seek to improve internal controls over cash receipts from recreational activities, the Village intends to implement most of the recommendations that were outlined in the report of examination. Although all revenues collected from recreational

activities are properly accounted for, the Village recognizes the need to improve certain internal controls in this function.

The Village will implement the recommendations outlined in the report of examination that seek to improve internal controls within information technology. A disaster recovery plan will be developed by my staff and submitted for approval to the Board of Trustees. Beyond the adoption of this plan, the Village intends to enhance its information technology back-up capabilities. Currently, a disk storage backup unit is utilized for all Village servers. We plan to utilize a cloud backup service that will provide the Village with an off-site redundant backup capability. The Village also intends to implement server virtualization that will enable staff to duplicate servers in a different Village facility. Finally, Village staff will examine the feasibility of workstation virtualization, where in the event of a disaster, workstation configurations throughout the Village will be recovered expeditiously.

Please do not hesitate to contact me or my staff should you wish to discuss any items in this response any further.

Sincerely,

Francis X. Murray
Mayor

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess the adequacy of the internal controls put in place by officials to safeguard Village 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. During the initial assessment, we interviewed appropriate Village officials, performed limited tests of transactions and reviewed pertinent documents such as Village policies and procedures, Board minutes and financial records and reports. Further, we reviewed the Village'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 and/or professional misconduct. We then decided upon the reported objective and scope by selecting for audit those areas most at risk. We selected recreation center cash receipts and information technology for further audit testing. We performed the following procedures:

- We examined Board minutes for approval of policy and procedures for cash receipts.
- We interviewed staff and observed controls over recreation cash receipts.
- We examined accounting reports (Journal Entry Proof list – transaction reports, G/L Transaction Processor Proofs List, and Journal Entry Proof List), Recreation Department register receipts, bank deposit slips, bank statements, and daily cash sheets to determine if they were adequately prepared and available.
- We reviewed Village Law 4-408(b) and regulations for compliance for cash receipts.
- We interviewed staff to ascertain internal controls over information technology.
- We assessed application controls to determine if each user had a unique user account (username and password) to provide accountability within the system.
- We examined Board minutes for approval of policy and procedures for IT addressing user access, backups and disaster recovery.

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

APPENDIX C

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