



# Village of Bainbridge

## Financial Operations

### Report of Examination

Period Covered:

June 1, 2012 — May 31, 2014

2014M-227



Thomas P. DiNapoli

# Table of Contents

	<b>Page</b>
<b>AUTHORITY LETTER</b>	1
<b>EXECUTIVE SUMMARY</b>	2
<b>INTRODUCTION</b>	4
Background	4
Objectives	4
Scope and Methodology	4
Comments of Village Officials and Corrective Action	5
<b>ACCOUNTING RECORDS AND REPORTS</b>	6
Recommendations	8
<b>WATER AND SEWER RECEIPTS</b>	9
Recommendation	11
<b>APPENDIX A</b> Response From Village Officials	12
<b>APPENDIX B</b> OSC Comments on the Village's Response	15
<b>APPENDIX C</b> Audit Methodology and Standards	16
<b>APPENDIX D</b> How to Obtain Additional Copies of the Report	18
<b>APPENDIX E</b> Local Regional Office Listing	19

# State of New York Office of the State Comptroller

---

---

## **Division of Local Government and School Accountability**

November 2014

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 Village 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 Bainbridge, entitled 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*



## State of New York Office of the State Comptroller

---

### EXECUTIVE SUMMARY

The Village of Bainbridge (Village) is located in Chenango County and has approximately 1,355 residents. The Village is governed by a Board of Trustees (Board) which comprises four elected members and an elected Village Mayor (Mayor). The Board is responsible for the general management and controls of the Village's financial affairs, which include designing and implementing specific controls to safeguard Village assets. The Mayor is the chief executive officer and is responsible for the appointment of the Clerk-Treasurer and the day-to-day management of the Village under the direction of the Board. The Clerk-Treasurer is the chief fiscal officer and is responsible for the custody and care of all Village moneys, maintaining accounting records, preparing financial reports as well as preparing and signing checks for payment.

The Village's general fund budgeted appropriations for 2014-15 are approximately \$627,200 funded primarily from real property taxes and sales tax. Budgeted appropriations for the water and sewer funds for 2014-15 are \$221,094 and \$288,707, respectively, funded primarily through user and capital assessment charges.

#### **Scope and Objectives**

The objectives of our audit were to review the Village's records and reports and examine the internal controls over the water and sewer receipt process for the period June 1, 2012 through May 31, 2014. Our audit addressed the following related questions:

- Did the Board ensure that the Clerk-Treasurer is properly recording and reporting the Village's financial condition?
- Did the Board ensure that the Clerk-Treasurer properly accounted for water and sewer receipts?

#### **Audit Results**

The Board did not provide proper oversight of the Clerk-Treasurer. The Board did not request adequate reports from the Clerk-Treasurer and, therefore, was unable to make informed financial decisions. In addition, the Clerk-Treasurer had errors in the accounting records. The records understated the total fund balance of the general, water and sewer funds by \$114,572, \$74,000 and \$42,300, respectively. Therefore, Village officials are not aware of the Village's true financial position.

Although receipts were collected, deposited and reported accurately, the Board did not ensure that the Clerk-Treasurer properly accounted for penalties, that billings were at Board-approved rates and

that adjustments were always supported or authorized. In addition, the Village billed \$77,000 more in water and sewer capital assessment charges than was legally allowed because officials did not establish a proper local law.<sup>1</sup>

### **Comments of Village 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. Appendix B includes our comments on issues raised in the Village's response letter.

---

<sup>1</sup> This creates an inequity as the assessment charge is to all parcels in the Village and not just the users of the water and sewer systems.

# Introduction

## Background

The Village of Bainbridge (Village) is located in Chenango County and has approximately 1,355 residents. The Village is governed by a Board of Trustees (Board) which comprises four elected members and an elected Village Mayor (Mayor). The Board is responsible for the general management and controls of the Village's financial affairs, which include designing and implementing specific controls to safeguard Village assets. The Mayor is the chief executive officer and is responsible for the appointment of the Clerk-Treasurer and the day-to-day management of the Village under the direction of the Board. The Clerk-Treasurer is responsible for the custody and care of all Village moneys, maintaining accounting records, preparing financial reports as well as preparing and signing checks for payment. The Assistant Clerk is responsible for collecting, depositing and recording payments as well as printing the billings and preparing the re-levy list.

The Village provides various services to its residents, including street maintenance and repair, water and sewer services and general government support. The Village's general fund budgeted appropriations for 2014-15 are approximately \$627,200, funded primarily from real property taxes and sales tax. Budgeted appropriations for the water and sewer funds for 2014-15 are \$221,094 and \$288,707, respectively, and funded primarily through user and capital assessment charges.

## Objectives

The objectives of our audit were to review the Village's accounting records and reports and examine the internal controls over the water and sewer receipt process.

Our audit addressed the following related questions:

- Did the Board ensure that the Clerk-Treasurer is properly recording and reporting the Village's financial activity?
- Did the Board ensure that the Clerk-Treasurer properly accounted for water and sewer receipts?

## Scope and Methodology

We examined the accounting records and reports along with the internal controls over the water and sewer receipt process of the Village for the period June 1, 2012 through May 31, 2014.

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  
Village 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. Appendix B includes our comments on issues raised in the Village'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 Village Clerk's office.

## Accounting Records and Reports

The Board is responsible for the overall financial management of the Village, including fiscal oversight, establishing a system of financial reporting and performing an annual audit of the Clerk-Treasurer's records and reports. In order to perform these responsibilities, the Village's records must be complete, accurate and up-to-date. The Clerk-Treasurer, as chief financial officer, is responsible for performing the essential accounting functions for the Village, including maintaining accurate and detailed accounting records, providing monthly financial reports to the Board and filing the annual financial report with the Office of the State Comptroller (OSC).

The Board did not ensure that the Clerk-Treasurer properly recorded all accounting entries and reported the Village's financial activity. Also, the Board did not request periodic financial reports from the Clerk-Treasurer or annually audit her records; therefore, the Board was unaware that the Clerk-Treasurer did not maintain complete accounting records and it was unable to make informed financial decisions. The Clerk-Treasurer's records understated the total fund balance of the general, water and sewer funds by \$114,572, \$74,300 and \$42,300, respectively. Therefore, Village officials were unaware of the Village's true financial position.

Accounting Records – Because the Clerk-Treasurer was not familiar with the proper accounting of balance sheet accounts, the 2013-14 fiscal year revenues and expenditures tested were accurately recorded, but many balance sheet items were misstated in the accounting records, which impacted the Village's available fund balance.

**Figure 1: Misstated Balance Sheet Items as of 2/28/14<sup>a</sup>**

Fund	Cash	Receivables	Liabilities	Impact on Fund Balance
General	(\$55,037)	(\$60,000)	\$465	\$114,572
Sewer	(\$15,804)	(\$26,497)	\$0	\$42,301
Water	(\$80,252)	(\$54,095)	(\$60,000)	\$74,347

<sup>a</sup> The most recent balance sheet available at the time fieldwork started was used.

The Clerk-Treasurer did not properly record journal entries. For example, the Clerk-Treasurer did not record a \$60,000 loan in 2013-14 from the general fund to the water fund and recorded an incorrect journal entry in the water fund. As a result, the cash and receivable accounts in the general fund and the cash and liability accounts in the water fund were inaccurate. Moreover, the water

and sewer rents receivable accounts did not match the subsidiary ledger because the Clerk-Treasurer was not accurately recording the adjustments or re-levy amounts. Finally, all three funds have bank accounts for reserves,<sup>2</sup> but these reserves were not recorded in the formal accounting records, causing both cash and total fund balance to be understated. These same recording errors also occurred in the 2012-13 fiscal year; however, the inter-fund loan was only \$40,000 and was paid back prior to the year end, therefore having no impact on the year-end balance sheet. These misstatements occurred because the Clerk-Treasurer transferred the cash between the funds' bank accounts and did not record the transaction in the accounting records.

Reporting –The Clerk-Treasurer did not submit routine financial reports to the Board; the only financial information the Board received during our audit period was a report of projected ending fund balance and budget-to-actual reports for the purposes of adopting the last two budgets. Although the budget-to-actual report for 2013-14 was accurate, the estimate of projected ending fund balance for the same fiscal year had similar errors as noted previously in the Clerk-Treasurer's accounting records (i.e., the water and general funds do not account for the loan of \$60,000). In addition, the Clerk-Treasurer did not file the 2011-12 or 2012-13 required annual financial reports with OSC. The Clerk-Treasurer informed us she fell behind in completing the annual financial reports and did not have time to file them.

The Board was unaware they needed to request pertinent financial reports from the Clerk-Treasurer to properly perform their duties. Because of this lack of Board oversight of the Village's finances and of the inaccurate accounting records, the Board did not have an accurate picture of the Village's financial position and activities. Therefore, the Board has made important financial decisions without adequate reports with which to base these decisions.

Due to the balance sheet being misstated, we used source documents to estimate<sup>3</sup> the fund balance of the general, sewer and water funds as of the end of the 2013-14 fiscal year. Based on this testing, it appears that all three funds have positive fund balances; however, the water and sewer funds likely incurred operating deficits during the 2013-14 fiscal year. The Board informed us they were aware these funds would have deficits and, as a result, they increased rates in the water fund. In addition, the water and sewer funds appropriated fund balance for

---

<sup>2</sup> We were not provided evidence that these reserves were formally established by the Board.

<sup>3</sup> Because these findings are based on information available to us during the audit (e.g., bank statements, water and sewer billing reports); there could be other receivables or liabilities that we are not aware of which could impact the Village's financial condition.

the 2014-15 adopted budget in the amounts of \$40,984 and \$55,334,<sup>4</sup> respectively. However, without adequate financial reports, the Board could not verify it actually had this money available to appropriate. Relying on one-time revenues, such as fund balance, combined with inaccurate accounting records and reports could lead to a decrease in total fund balance. Therefore, Village officials may need to find other funding sources for necessary expenditures in future budgets.

## Recommendations

The Board should:

1. Provide more routine oversight of the Clerk-Treasurer, including requesting periodic financial reports, performing an annual audit of the Clerk-Treasurer's records and reviewing journal entries and bank reconciliations.

The Clerk-Treasurer should:

2. Attend training for municipal accounting such as the accounting school offered by OSC.
3. Prepare and provide the Board with complete and accurate financial records and adequate reports, including, but not limited to, routine budget-to-actual comparisons.
4. File the annual financial reports within 60 days of the fiscal year end or apply for extension, if needed.

---

<sup>4</sup> These figures represent the amount the Clerk-Treasurer proposed to balance the budget.

## Water and Sewer Receipts

The Clerk-Treasurer is responsible for ensuring that users are correctly billed at Board-approved rates and that moneys received are properly collected, recorded and deposited. Part of this responsibility involves ensuring that penalties are collected according to the local law and that adjustments are authorized and supported. The Board is responsible for providing adequate oversight of the Clerk-Treasurer to ensure that she is properly performing her duties.

Although the receipts that were collected were fully deposited and reported accurately, the Board did not ensure that the Clerk-Treasurer properly accounted for penalties, adjustments were not always supported or authorized and bills were not always prepared at Board-approved rates. As a result, the Village lost the opportunity to collect \$7,200 in revenue and overcharged residents \$77,000 in water and sewer capital assessment charges.

Penalties – According to the Board resolution, penalties are calculated at 15 percent of the current bill's outstanding amount, 30 days from the billing date (which is listed on the bill). At that point, the Clerk-Treasurer instructs the Assistant Clerk to manually post penalties to user accounts in the system. We reviewed four billing cycles during our audit scope and determined that there were payments of approximately \$24,000 received after the due date that did not have penalties imposed of \$4,400. Per the Clerk-Treasurer and Assistant Clerk, they were allowing for a one-week grace period to account for any payments postmarked on the due date. Therefore, if a payment was received during the grace period, penalties were not imposed. All of the payments we found without penalties imposed were received within the grace period. However, the Board did not authorize this grace period.

Adjustments – Billing adjustment procedures should require that each adjustment be authorized and adequately supported with the justification. The Board does require approval for some adjustments (those related to broken pipes). However, there is no process in place for the Board to ensure they are seeing these adjustments or any other adjustments being made. We reviewed ten adjustments (of 21 total adjustments) totaling \$2,600 and found that none of the adjustments had been authorized by the Board and four adjustments did not have support. Although these are small dollar amounts (totaling \$90), this illustrates that adjustments are being made without Board knowledge. The Clerk-Treasurer told us that customer account adjustments are necessary to correct errors in meter readings. The Clerk-Treasurer

and Assistant Clerk review the readings for reasonableness based on prior readings and make adjustments they deem appropriate.

Billing User Fees – Customers should be billed based on Board-approved rates. The Board approved a rate increase<sup>5</sup> to be implemented in the July 2013 billing; however, the new rates were not billed until October 2013. All 559 accounts that use water were not billed at the new rate in the July 2013 billing and this resulted in a loss of approximately \$2,800 in revenue. The Clerk-Treasurer believed she had increased the water rate in the billing system prior to the July billing and realized this was not the case when the October bills were printed. She then updated the October bills to the new rate. The other quarters' billings were charged at the proper Board-approved rates.

Billing Capital Assessment Charges – The Board is responsible for establishing guidance on calculating the capital assessment charges, such as the basis for the calculation and the expenditures that should apply to the assessment (operations and management or just the debt payment for the project). The capital assessment charges cannot be more than the current debt payment unless the Board establishes a resolution that the capital assessment charges can be used for operations and management of the funds. The Clerk-Treasurer calculated capital billing charges of \$33.75 for water and \$51.00 for sewer, which have been in effect since the July 2012 billing. However, there is no documentation that the Board approved these capital assessment charges, determined the basis upon which the Clerk-Treasurer should be calculating them or determined which expenditures the charges should be applied to. For the last two fiscal years (2012-13 and 2013-14), the Village billed \$28,000 more in water capital assessment charges and \$49,000 more in sewer capital assessment charges than what the Village paid out for their annual debt payments. The Board was not aware that it needed to establish guidance relating to capital assessment charges.

These errors went undetected because the Board did not provide adequate oversight of the water and sewer billing and collection processes. As a result, the Village missed out on \$7,200 in revenues. In addition, the Village billed \$77,000 more in water and sewer capital assessment charges than is allowed by law without passing the proper local law. As a result, taxpayers in the Village who owned property without using water and sewer services were potentially overbilled. The lack of compensating controls increases the risk that errors or irregularities can occur and go undetected.

---

<sup>5</sup> The water usage rate increased from \$15 to \$20 for the first 3,000 gallons consumed. This increase did not apply to sewer usage or capital assessment charges.

## **Recommendation**

5. The Board should provide more oversight to ensure that water and sewer receipts are properly accounted for, including:
  - Reviewing a sample of bills to verify they are at the approved rate.
  - Verifying that penalties are applied as of the proper date and passing a resolution allowing a grace period if a later date is allowed.
  - Reviewing a list of water and sewer billing adjustments to ensure that they are proper and approved.
  - Reviewing receipt support to ensure penalties that are properly imposed.
  - Establishing guidance on calculating capital assessment charges and what expenditures they should apply to.

## **APPENDIX A**

### **RESPONSE FROM VILLAGE OFFICIALS**

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

PHILLIP DARLING - MAYOR  
JAY CAMPBELL - DEP. MAYOR  
LINDA NOBLE - TRUSTEE  
RICHARD METZGER - TRUSTEE  
OLA TRANVAAG - TRUSTEE



BRENDA PARSONS  
CLERK - TREASURER  
(607) 967-7373

JEFF WEBB  
SUPT. PUBLIC WORKS  
(607) 967-8696

CASEY CARATELLI  
CHIEF OF POLICE  
(607) 967-3911

October 25, 2104

Office of the State Comptroller  
H. Todd Eames, Chief Examiner  
State Office Building, Suite 1702  
44 Hawley Street  
Binghamton, NY 13901-4417

Dear Mr. Eames:

The Village of Bainbridge has reviewed the draft audit report for the period 6/1/12 - 5/31/14 and offers the following response:

- The Clerk-Treasurer supplied the board with reports which they believed were adequate to make informed financial decisions. Though all reports used were not computer generated, the data was taken from the computer program to generate the manual reports. The reports were generated manually due to the fact that the Clerk-Treasurer was aware that the computer reports were not accurate.
- The board was made aware of the total fund balance in general, water and sewer from the manual reports provided by the Clerk-Treasurer. The computer generated balance sheets did understate the fund balance in these funds but these reports were not given to the board or used to prepare the budget.
- The Clerk-Treasurer did not apply penalties on the day after the due date as a post mark is accepted as an on-time payment. Therefore, some customers who should have received a penalty did not. However, the penalties were accounted for correctly.

See  
Note 1  
Page 15

See  
Note 2  
Page 15

- The rates for capital water and sewer charges are customarily discussed with the board but motions or resolutions were not noted in the minutes. Adjustments were board approved in most cases, though adjustments which were billing errors were not customarily board approved.

Thank you for your time and if you have questions, please feel free to contact me at the above number.

Sincerely,

Phillip A. Darling, Mayor

blp

## APPENDIX B

### OSC COMMENTS ON THE VILLAGE'S RESPONSE

#### Note 1

According to the Clerk-Treasurer, the only financial reports that were provided to the Board were projected ending fund balance and budget-to-actual reports for the purpose of adopting the last two budgets. The budget-to-actual report for 2013-14 was accurate, but the estimate of ending fund balance contained material errors. Our concerns address the lack of available financial reports, regardless of the source used to compile the information.

#### Note 2

The Clerk-Treasurer was using a one-week grace period which was not Board-authorized. Therefore, payments were received from one to eight days after the due date, but penalties were not applied.

## APPENDIX C

### AUDIT METHODOLOGY AND STANDARDS

To accomplish our objective, we interviewed appropriate Village officials, tested selected records and examined pertinent documents for the period June 1, 2012 through May 31, 2014.

For the accounting and records, our examination included the following:

- We reviewed general, water and sewer fund bank reconciliations, general ledger accounts, journal entries and trial balances for accuracy.
- We reviewed general, water and sewer fund bank statements and traced transfers to ensure that they were properly recorded into other Village bank accounts. We also reviewed bank statements for reserve balances totals.
- We interviewed Village officials and reviewed Board minutes to obtain an understanding of the Village's policies and procedures, duties performed by the Clerk-Treasurer and the Board's level of oversight of the Clerk-Treasurer's records.
- For all funds, we projected the remaining revenues and expenditures to determine if the Village would have an operating surplus or deficit and compared the projected surplus/deficit to the planned amount.
- We recalculated what the correct trial balance and fund balance figures should be for the general, water and sewer funds by using source documents.
- We reviewed the 2014-15 adopted budget to verify if the appropriated fund balance was available for use.

For the water and sewer receipts, our examination included the following:

- We reviewed water and sewer bills for a sample period to verify if the correct rate was being charged and the meter reading amounts were accurate. We also reviewed a sample of land-only capital assessment bills to verify that the correct rate was being charged.
- We reviewed a sample of payments and traced them to the account ledger to verify if the payment amounts were recorded properly and to deposit tickets to verify if the payments were deposited timely and intact.
- We reviewed a sample of billing cycles to verify if there were payments received after the due date and if penalties were properly imposed.
- We reviewed adjustment reports to determine if adjustments were properly supported and authorized.

- We interviewed Village officials and reviewed Board minutes to obtain an understanding of the internal controls over the water and sewer receipts and the billing and rate approval processes.
- We compared the yearly debt payment to the yearly water and sewer capital assessment billings to verify if the amount raise for capital assessment charges was equal to the yearly debt payment.

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

### HOW TO OBTAIN ADDITIONAL COPIES OF THE REPORT

To obtain copies of this report, write or visit our web page:

Office of the State Comptroller  
Public Information Office  
110 State Street, 15th Floor  
Albany, New York 12236  
(518) 474-4015  
<http://www.osc.state.ny.us/localgov/>

**APPENDIX E**  
**OFFICE OF THE STATE COMPTROLLER**  
**DIVISION OF LOCAL GOVERNMENT**  
**AND SCHOOL ACCOUNTABILITY**

Andrew A. SanFilippo, Executive Deputy Comptroller  
Gabriel F. Deyo, Deputy Comptroller  
Nathalie N. Carey, Assistant Comptroller

**LOCAL REGIONAL OFFICE LISTING**

---

**BINGHAMTON REGIONAL OFFICE**

H. Todd Eames, Chief Examiner  
Office of the State Comptroller  
State Office Building - Suite 1702  
44 Hawley Street  
Binghamton, New York 13901-4417  
(607) 721-8306 Fax (607) 721-8313  
Email: [Muni-Binghamton@osc.state.ny.us](mailto:Muni-Binghamton@osc.state.ny.us)

Serving: Broome, Chenango, Cortland, Delaware,  
Otsego, Schoharie, Sullivan, Tioga, Tompkins Counties

**BUFFALO REGIONAL OFFICE**

Jeffrey D. Mazula, Chief Examiner  
Office of the State Comptroller  
295 Main Street, Suite 1032  
Buffalo, New York 14203-2510  
(716) 847-3647 Fax (716) 847-3643  
Email: [Muni-Bufferalo@osc.state.ny.us](mailto:Muni-Bufferalo@osc.state.ny.us)

Serving: Allegany, Cattaraugus, Chautauqua, Erie,  
Genesee, Niagara, Orleans, Wyoming Counties

**GLENS FALLS REGIONAL OFFICE**

Jeffrey P. Leonard, Chief Examiner  
Office of the State Comptroller  
One Broad Street Plaza  
Glens Falls, New York 12801-4396  
(518) 793-0057 Fax (518) 793-5797  
Email: [Muni-GlensFalls@osc.state.ny.us](mailto:Muni-GlensFalls@osc.state.ny.us)

Serving: Albany, Clinton, Essex, Franklin,  
Fulton, Hamilton, Montgomery, Rensselaer,  
Saratoga, Schenectady, Warren, Washington Counties

**HAUPPAUGE REGIONAL OFFICE**

Ira McCracken, Chief Examiner  
Office of the State Comptroller  
NYS Office Building, Room 3A10  
250 Veterans Memorial Highway  
Hauppauge, New York 11788-5533  
(631) 952-6534 Fax (631) 952-6530  
Email: [Muni-Hauppauge@osc.state.ny.us](mailto:Muni-Hauppauge@osc.state.ny.us)

Serving: Nassau and Suffolk Counties

**NEWBURGH REGIONAL OFFICE**

Tenneh Blamah, Chief Examiner  
Office of the State Comptroller  
33 Airport Center Drive, Suite 103  
New Windsor, New York 12553-4725  
(845) 567-0858 Fax (845) 567-0080  
Email: [Muni-Newburgh@osc.state.ny.us](mailto:Muni-Newburgh@osc.state.ny.us)

Serving: Columbia, Dutchess, Greene, Orange,  
Putnam, Rockland, Ulster, Westchester Counties

**ROCHESTER REGIONAL OFFICE**

Edward V. Grant, Jr., Chief Examiner  
Office of the State Comptroller  
The Powers Building  
16 West Main Street – Suite 522  
Rochester, New York 14614-1608  
(585) 454-2460 Fax (585) 454-3545  
Email: [Muni-Rochester@osc.state.ny.us](mailto:Muni-Rochester@osc.state.ny.us)

Serving: Cayuga, Chemung, Livingston, Monroe,  
Ontario, Schuyler, Seneca, Steuben, Wayne, Yates Counties

**SYRACUSE REGIONAL OFFICE**

Rebecca Wilcox, Chief Examiner  
Office of the State Comptroller  
State Office Building, Room 409  
333 E. Washington Street  
Syracuse, New York 13202-1428  
(315) 428-4192 Fax (315) 426-2119  
Email: [Muni-Syracuse@osc.state.ny.us](mailto:Muni-Syracuse@osc.state.ny.us)

Serving: Herkimer, Jefferson, Lewis, Madison,  
Oneida, Onondaga, Oswego, St. Lawrence Counties

**STATEWIDE AUDITS**

Ann C. Singer, Chief Examiner  
State Office Building - Suite 1702  
44 Hawley Street  
Binghamton, New York 13901-4417  
(607) 721-8306 Fax (607) 721-8313