



Town of Thurston

Financial Management

Report of Examination

Period Covered:

January 1, 2011 — December 31, 2013

2013M-280



Thomas P. DiNapoli

Table of Contents

	Page
AUTHORITY LETTER	2
INTRODUCTION	3
Background	3
Objective	3
Scope and Methodology	3
Comments of Local Officials and Corrective Action	4
FINANCIAL MANAGEMENT	5
Fund Balance	6
Budget Monitoring	9
Annual Audit	10
Recommendations	10
APPENDIX A Response From Local Officials	12
APPENDIX B Audit Methodology and Standards	16
APPENDIX C How to Obtain Additional Copies of the Report	17
APPENDIX D Local Regional Office Listing	18

State of New York Office of the State Comptroller

Division of Local Government and School Accountability

July 2014

Dear Town 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 Town 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 Town of Thurston, entitled Financial Management. 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*

Introduction

Background

The Town of Thurston (Town) is located in Steuben County and has approximately 1,350 residents. The Town is governed by the Town Board (Board), which is comprised of four elected members and an elected Town Supervisor (Supervisor). The Board is the legislative body responsible for the overall management of the Town including oversight of the Town's operations and finances, and for adopting and monitoring the budget.

The Supervisor is the chief fiscal officer and is responsible for receiving and disbursing Town moneys, maintaining the Town's accounting records and providing the Board with timely and accurate financial reports. The Supervisor, as Town Budget Officer, is responsible for compiling the initial budget estimates and preparing the tentative budget, subject to the Board's approval. The entire Board is responsible for adopting and monitoring the budget and ensuring the Town's sound financial position. In 2011 the Town started construction on its new Town Hall and completed the project in 2012 at a cost of approximately \$550,000. The project was paid for with \$150,000 from the Town's capital project reserve and the remaining \$400,000 was financed through a statutory installment bond over a five-year period.¹

The Town provides various services to its residents including general administration, road maintenance, snowplowing and animal control. The Town's main operating funds include the general and highway funds. Expenditures from those funds in the 2013 fiscal year totaled approximately \$827,500 and were funded primarily with real property taxes and State aid.

Objective

The objective of our audit was to review the Town's financial management, budgeting practices and resultant financial condition. Our audit addressed the following related question:

- Is the Board providing adequate oversight and management of the Town's financial operations?

Scope and Methodology

We examined the Town's adopted budgets and financial records for the period January 1, 2011 through December 31, 2013. To analyze

¹ The Board elected to finance the new Town Hall's construction costs for a period less than five years to save on interest expenses and to avoid being subject to a permissive referendum. A permissive referendum would have been required to finance construction costs for a period greater than five years. The Board incorrectly believed the financing time frame was the only criteria which would have subjected this project to a permissive referendum.

the Town's historical appropriation of fund balance, we extended the audit period back to fiscal year 2008.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit are included in Appendix B of this report.

**Comments of
Local Officials and
Corrective Action**

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

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and forwarded to our office within 90 days, pursuant to Section 35 of the General Municipal Law. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board to make this plan available for public review in the Town Clerk's office.

Financial Management

The Board is responsible for making sound financial decisions that are in the best interests of the Town and the taxpayers who fund its operations. This responsibility requires the Board to develop a framework of fiscal oversight such as developing policies to guide specific areas of financial operations; conducting annual audits of the financial records of officers and employees who receive and disburse Town moneys; preparing and adopting budgets that balance the level of services desired and expected by Town residents with the ability and willingness of the residents to pay for such services; and monitoring fiscal operations, including the status of the budget throughout the fiscal year.

It is essential that the Board adopt structurally balanced budgets for all of the Town's operating funds to provide recurring revenues to finance recurring expenditures. Estimating fund balance is an integral part of the budget process. The Town may retain a portion of fund balance as a financial cushion for unforeseen expenses. The Board is also responsible for monitoring expenditures against budgeted amounts to ensure that appropriations are not overexpended and that deficits do not occur.

The Board did not adopt structurally balanced budgets or consistently monitor the budget during the year. In 2011, the general fund realized an operating surplus of more than \$23,000 due to \$20,000 in reduced funding of its capital reserve. Conversely, in 2012, largely due to unbudgeted construction costs for the Town Hall,² the general fund incurred operating deficits which depleted unexpended surplus funds. As a result, the general fund reported a deficit unexpended fund balance³ of \$18,343 at December 31, 2012. Although fund balance increased to approximately \$9,000 in 2013 (3 percent of 2014 appropriations), this

² The original plan for construction of the new Town Hall did not include finishing the lower level of the structure. However, during 2012 the Board decided to finish the lower level, which resulted in the additional costs. Additional costs were also incurred to pay for utilities at two buildings while moving from the old Town Hall to the new Town Hall.

³ The Government Accounting Standards Board (GASB) issued Statement 54, which replaces the fund balance classifications of reserved and unreserved with new classifications: nonspendable, restricted and unrestricted (comprising committed, assigned and unassigned funds). The requirements of Statement 54 are effective for fiscal years ending June 30, 2011 and beyond. To ease comparability between fiscal years ending before and after the implementation of Statement 54, we will use the term "unexpended surplus funds" to refer to that portion of fund balance that was classified as unreserved, unappropriated (prior to Statement 54), and is now classified as unrestricted, less any amounts appropriated for the ensuing year's budget (after Statement 54).

amount is insufficient to cover unexpected expenses. The highway fund also had a deficit fund balance of approximately \$7,300 at December 31, 2013 due to equipment purchases and the Board's increasing appropriation of fund balance. In addition, the Board did not audit the books of key Town officials in a timely manner as required by law.

Fund Balance

Budgets are meant to balance revenues and expenditures so that local governments can provide needed services with the resources that are available. Fund balance represents moneys remaining from prior fiscal years that can be appropriated to finance the next year's budget. A reasonable amount of unexpended surplus funds may be retained for each fund, consistent with prudent budgeting practices, necessary to ensure the orderly operation of government and the continued provision of services. Each municipality needs to assess what is reasonable for its particular situation by considering various factors including timing of receipts and disbursements, volatility of revenues and expenditures, contingency appropriations and reserves. Each local government should adopt a policy that indicates how these factors will be applied in determining the unexpended surplus fund balance. This policy can be used from year to year in preparing the budget to ensure that the unexpended surplus fund balance is consistently maintained at an adequate level. The Board should then develop a reasonable estimate of the fund balance that will be available at the end of the current fiscal year, and the proper amount of fund balance to be appropriated to offset the ensuing year's tax levy.

The Board did not adopt a policy, or ensure that procedures were in place, to govern the level of fund balance to be maintained. As a result, the general and highway funds' unexpended surplus funds are declining and the Board now must carefully monitor fund balance to ensure that it is not depleted.

General Fund – The Board adopted unrealistic general fund budgets. During our audit period, results of operations varied significantly from a year-end surplus of \$23,721 in 2011 to a year-end deficit of \$38,609 in 2012, as indicated in Table 1. These varied operating results were attributed to the Board's ineffective budgeting practices. General fund surpluses were reasonable in 2009 and 2010. However, in 2011, the general fund realized an operating surplus of more than \$23,000 primarily due to not transferring \$20,000 that was budgeted for the capital building reserve. Conversely, in 2012, largely due to unbudgeted construction costs related to the new Town Hall, the general fund incurred operating deficits which ultimately depleted unexpended surplus funds.

Table 1: General Fund – Fund Balance					
Fiscal Year	2009	2010	2011	2012	2013 ^c
Beginning Fund Balance	\$32,259	\$40,724	\$37,552	\$61,273	\$22,664
Actual Revenues ^a	\$186,730	\$283,593	\$242,536	\$273,242	\$274,851
Actual Expenditures ^a	\$178,265	\$281,765	\$218,815	\$311,851 ^d	\$275,964 ^d
Operating Surplus/(Deficit)	\$8,465	\$1,828	\$23,721	(\$38,609)	(\$1,113)
Year-End Fund Balance ^b	\$40,724	\$42,552	\$61,273	\$22,664	\$21,551
Less: Reserved Fund Balance	\$0	\$0	\$11,003	\$11,007	\$12,508
Less: Appropriated Fund Balance	\$20,000	\$25,000	\$45,000	\$30,000	\$0
Unexpended Surplus Funds	\$20,724	\$17,552	\$5,270	(\$18,343)	\$9,043
^a Includes Interfund Transfers ^b There was a \$5,000 prior period adjustment that restated beginning of the year fund balance in 2011. ^c Unaudited data ^d Expenditures increased \$94,400 in 2012 and \$91,500 in 2013 due to the debt payment (principal and interest) on the new Town Hall.					

Although the Board regularly appropriated a significant portion of available fund balance – a total of approximately \$120,000 from 2009 through 2012 – because of positive operating results, it did not use any of the appropriated fund balance until 2012, when the Board decided to complete the yet unfinished Town Hall. The Board did not properly budget for the additional costs related to finishing the lower level of the Town Hall; as a result, the general fund ended the year with a \$38,609 unplanned operating deficit and a total fund balance deficit of \$18,343. The general fund's financial condition improved slightly in 2013, and year-end unexpended surplus funds totaled \$9,043 (3 percent of 2014 appropriations); however, this amount is not sufficient to cover unexpected expenses that could occur in 2014.

With the depletion of the Town's general fund balance and its year-end financial cushion, the Board will need to closely monitor expenditures going forward to ensure the Town does not incur a deficit.

Highway Fund – As shown in Table 2, the highway fund's total fund balance increased from 2009 through 2012. However, in 2013 expenditures increased by approximately \$63,000 due to equipment purchases and associated debt payments. As a result, the highway fund incurred an operating deficit of \$21,800. Further, from fiscal years 2009 through 2012, the highway fund had planned for operating deficits and appropriated a total of \$180,000 in fund balance during these years. Because the fund incurred operating surpluses in 2010 through 2012, it actually used \$20,037 (11 percent) of appropriated fund balance.

Table 2: Highway Fund - Fund Balance

Fiscal Year	2009	2010	2011	2012	2013 ^a
Beginning Fund Balance	\$48,842	\$28,805	\$60,048	\$84,924	\$90,501
Actual Revenues	\$399,925	\$498,368	\$473,679	\$493,477	\$529,779
Actual Expenditures	\$419,962	\$467,125	\$448,803	\$487,900	\$551,579
Operating Surplus/(Deficit)	(\$20,037)	\$31,243	\$24,876	\$5,577	(\$21,800)
Year-End Fund Balance	\$28,805	\$60,048	\$84,924	\$90,501	\$68,701
Less: Reserved Fund Balance	\$0	\$0	\$11,897	\$10,003	\$1,012
Less: Appropriated Fund Balance	\$20,000	\$35,000	\$50,000	\$75,000	\$75,000
Unexpended Surplus Funds	\$8,805	\$25,048	\$23,027	\$5,498	(\$7,311)

^a Unaudited data

The Board also increased the amount of fund balance to appropriate year after year and appropriated \$75,000 in both 2012 and 2013. Had the highway fund incurred the actual planned operating deficits and used appropriated fund balance as intended, its 2012 and 2013 unexpended surplus funds would not have been sufficient in the event of an emergency. The Board also appropriated \$7,311 more in fund balance than it actually has to fund operations for 2014. While the highway fund historically has not used nearly the amount of appropriated fund balance, with a decreasing surplus fund balance, the Board must be mindful of the amount it appropriates going forward so that it will not be depleted.

Additionally, for the Board to continue to provide the desired level of services and adopt balanced budgets, it increased the tax rate by 32 percent from 2010 through 2013. Despite this substantial rate increase, due in large part to lowered assessments for certain commercial properties, the actual tax levy only increased \$25,500 (4 percent) during this period. The tax cap law⁴ will be significant for years to come because it limits the amount by which the levy can be increased unless the Board adopts a local law each year that it wants to override the tax cap. If the Board had developed and implemented a fund balance policy for the general fund, it could have smoothed the tax rate increases incurred by taxpayers, allowing for better preparation or adjustment to an increased tax burden.

⁴ Chapter 97 of the Laws of 2011 established a tax levy limit that affects all local governments, most school districts in New York State, except New York City, and a host of other independent taxing entities such as library, fire and water districts. Under this law, the growth in the property tax levy, the total amount to be raised through property taxes charged on the municipality's taxable assessed value of property, is capped at 2 percent or the rate of inflation, whichever is less, with some exceptions. Local governments have the ability to override the cap.

We reviewed the 2014 adopted budgets for the general and highway funds and found that the Board essentially budgeted in the same manner as in 2013. As such, both funds will likely continue to have limited cash flow and available fund balance in the event of an emergency.

Budget Monitoring

The Board is responsible for closely monitoring the financial condition of the Town's operating funds. This includes reviewing monthly budget status reports to determine if there are sufficient appropriations for the Town's expenditures. Any time there are insufficient appropriations, the Board should decide whether the expenditures are necessary and, if so, by resolution, amend the budget to provide sufficient appropriations.

During the period January 2011 through August 2012, the Supervisor prepared monthly budget status reports that showed budgeted versus actual revenues and expenditures. The Supervisor provided these reports to the other four Board members until August 2012. According to the Board minutes, after August 2012 the Board agreed that the Supervisor was only required to provide the Board with quarterly budget status reports. Without monthly budget status reports, the Board lacked the information necessary to monitor the budgets against operations and make adjustments. Budget status reports are vital Board management tools, and the Board remains in a poor position to manage financial operations until it receives them on a monthly basis. As a result, in 2012 general and highway fund budget amendments were not made until the last Board meeting of the year, after the general fund had been overexpended. In addition both the general and highway funds were overexpended in 2013. Allowing the budget to be overexpended throughout the year and then amending it after the fact defeats the financial control that the budget is intended to provide.

The failure to closely monitor the budget left the Board unable to assess and address the true financial position of the Town's two main funds, which has allowed the general and highway fund to experience declining financial condition. Because the Board appropriated \$30,000 in fund balance for the fiscal year 2013 budget, the general fund began with a budgetary deficit. Subsequent to discussions with Town officials during our fieldwork, the Board closely monitored the general fund's expenditures for 2013 to ensure that the Town did not incur a larger operating deficit beyond what the Board had already planned. In the future, Town officials must closely monitor the financial status of these funds and take immediate corrective action in the event of their decline.

Annual Audit

According to Town Law, by January 20th of each year, each Town officer or employee who received or disbursed any moneys on the Town's behalf in the previous year must provide an accounting to the Board for these moneys and must produce all books, records, receipts, vouchers and canceled checks for audit. The Board is required to annually audit, or cause to be audited, these records. The purpose of this annual audit is to provide assurance that public moneys are handled properly, to identify conditions that need improvement, and to provide oversight of the Town's financial operations. After the audit is complete, the records reviewed and the results of the audit, with supporting documentation, should be entered in the Board's minutes.

The Board did not perform the fiscal year 2011 or 2012 annual audit of the books, records and documents of the Town Supervisor, Town Clerk, Tax Collector and Town Justice by January 20th as required. However, the Board performed the audits of the Town Supervisor's 2011 and 2012 fiscal records on April 10, 2013, which were late by 446 days and 80 days, respectively. The Board had still not performed the required audit of the 2011 or 2012 fiscal records of the Town Clerk, Tax Collector and Town Justice as of the end of audit field work. Board minutes indicate the Board was aware of the audit requirement. The Board did audit the 2013 books and records of the Supervisor, Town Clerk, Town Justice and the Tax Collector; however, their review of each of these officials' records ranged from 31 to 94 days late.

The Board's failure to timely perform an annual audit, and to examine accounting records and reports, hinders its ability to monitor and maintain accountability of the Town's financial operations and protect Town assets from loss, waste or abuse. In addition, there is an increased risk that errors or irregularities could occur and remain undetected and uncorrected in a timely manner.

Recommendations

The Board should:

1. Establish a policy and develop procedures for preparing realistic budgets. The Board should do so by using actual financial results from prior years and other relevant and available data.
2. Establish a policy and develop procedures to determine the appropriate amount of fund balance the Town should maintain.
3. Require and review monthly budget-to-actual reports and use them to monitor actual results against budget estimates throughout the year. The Board should make appropriate budget adjustments

through resolution, prior to appropriation accounts becoming overexpended.

4. Conduct an annual audit of the records and reports of all officers or employees who received or disbursed money during the preceding fiscal year or engage the services of a certified public accountant or public accountant to conduct the audits in a timely manner.

APPENDIX A

RESPONSE FROM LOCAL OFFICIALS

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

Town of Thurston
7578 County Route 333
Campbell, NY 14821
(607) 527-4494

Wendy Lozo
Supervisor
Email:townofthurston@stny.rr.com

July 2, 2014

Mr. Edward V. Grant Jr., Chief Examiner
Office of the State Comptroller
The Powers Building
16 West Main Street – Suite 522
Rochester NY 14614-1608

Dear Mr. Grant,

The Town of Thurston received the Draft Audit Report “Financial Management” on June 6, 2014. The Town Supervisor and the Town Board reviewed and discussed the findings and the recommendations of the report.

The Town has already addressed some of the findings brought up in the audit report and we would like to clarify a few items.

Background

Concerning the building of the new Town Hall, you made a comment that the Board incorrectly believed the financing time frame was the only criteria which would have subjected this project to a permissive referendum. To clarify, The Town Board discussed permissive referendum requirements multiple times with our legal counsel at the time and followed the advice received before proceeding with the construction or funding of this project.

Town of Thurston Response to Recommendations

Recommendation 1: Establish a policy and develop procedures for preparing realistic budgets. The Board should do so by using actual financial results from prior years and other relevant and available data.

The Town Board does have procedures for developing realistic budgets. We do use prior 2-3 years worth of financial information and other relevant information. We do not have a specific written policy on developing a budget. The Board will be developing a policy outlining specific steps to take and what information is to be gathered.

Recommendation 2: Establish a policy and develop procedures to determine the appropriate amount of fund balance the Town should maintain.

Maintaining an appropriate fund balance is priority for the Town Board and is difficult to do in today's economy without excess burden on our taxpayers. We do have a Building Repair Reserve fund and an Equipment Repair Reserve fund set up to help with any unexpected building or equipment repairs. The Town Board will develop a policy on fund balance as there is not a written one.

Recommendation 3: Required and review monthly budget-to-actual reports and use them to monitor actual results against budget estimates throughout the year. The Board should make appropriate budget adjustments through resolution, prior to appropriation accounts becoming over expended.

It was a short time frame that the Town Board did not receive monthly detailed budget expenditure reports. The Board always had access to them at the Board meetings or at any time they wanted as the Town Clerk and Town Supervisor had the copies available. This has been resolved as all the reports are emailed on a monthly basis. As for making budget appropriation transfer resolutions, we will be more conscious and diligent in doing this.

Recommendation 4: Conduct an annual audit of the records and reports of all officers or employees who received or disperse money during the preceding fiscal year or engage the services of a certified public accountant or public accountant to conduct the audit in a timely manner.

Although the Town Board has done the proper audits, the Board acknowledges that annual audits were not done in a timely manner and will strive to do them in a more timely manner.

Sincerely,

Wendy Lozo
Supervisor

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

To accomplish our objective, we interviewed Town officials and employees, conducted limited testing of records, and examined documents for the period January 1, 2011 through December 31, 2013. To analyze the Town's historic appropriation of fund balance, we extended the audit period back to fiscal year 2008.

Our examination included the following:

- We interviewed Town officials and employees to gain an understanding of Town operations.
- We reviewed Board minutes from January 2010 through March 2013 for actions relevant to annual audits, budgeting, budget monitoring and financial condition.
- We obtained an understanding of the Town's internal control environment including specific controls that are significant to the Town's budget process.
- We reviewed Annual Update Document (AUD) filings submitted to the Office of the State Comptroller to determine if they were timely, accurate and complete. We also analyzed the AUDs for fund balance reasonableness.
- We determined how accurate revenue and appropriation budget estimates were by comparing adopted budgets to financial reports showing actual results of operations for fiscal years 2011 through 2013.
- We reviewed and analyzed revenue and expenditure trends for the operating funds for fiscal years 2011 through 2013.
- We reviewed and analyzed reported fund balance levels in comparison to amounts appropriated in adopted budgets.
- We reviewed monthly budget status reports for the 2011 through 2013 fiscal years to determine if appropriation accounts were overexpended, the month that the account became overexpended, and the time frame when the budget transfer to increase appropriations occurred.

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.

APPENDIX C

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 D
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

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-Buffalo@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

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

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

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

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

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