



Town of Mamakating Records and Reports

Report of Examination

Period Covered:

January 1, 2014 – January 23, 2015

2015M-164



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

November 2015

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 Mamakating, entitled Records and Reports. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law.

This audit's results and recommendations are resources for local government officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller
Division of Local Government
and School Accountability*

Introduction

Background

The Town of Mamakating (Town) is located in Sullivan County (County), covers 96 square miles and serves about 12,000 residents. The Town includes the Villages of Wurtsboro and Bloomingburg within its borders. The elected five-member Town Board (Board) is the legislative body responsible for managing Town operations and effectively managing Town budgets. The Town Supervisor (Supervisor) is a member of the Board, serves as the Town's chief executive officer and chief fiscal officer and is responsible for maintaining accurate accounting records and providing the Board with timely, accurate and useful financial information. The Supervisor hired a bookkeeper to assist with these day-to-day accounting responsibilities. In addition, the Town pays an external accountant to provide year-end adjusting journal entries and file the annual financial report with the Office of the State Comptroller (OSC) on the Town's behalf.

The Town provides various services to its residents, including highway maintenance, snow removal and general government support. The Town's main financial activity is accounted for in four funds, two town-wide funds¹ and two town-outside-village funds.² The Town's 2015 budget appropriations for these funds totaled \$5.7 million, funded primarily with real property taxes, fines and bail, services for other governments, State aid and mortgage tax.

Town officials adequately addressed most of the deficiencies in the Town's accounting records and reports that were identified during our previous audit.³

Objective

The objective of our audit was to evaluate the Town's recorded and reported financial transactions. Our audit addressed the following related question:

- Did the Board and Supervisor adequately address deficiencies in the accounting records and reports of the Supervisor's office?

¹ The town-wide general fund is the principal operating fund and is used to account for all Town operations (including the Villages).

² Separate town-outside-village general and highway funds are used to account for services provided for the benefit of the residents and taxpayers residing in the area of the Town located outside of the Villages' boundaries.

³ *Town of Mamakating – Fiscal Oversight (2012M-139)* available at <http://www.osc.state.ny.us/localgov/audits/towns/2012/mamakating.pdf>

**Scope and
Methodology**

We examined the Town’s records and reports for the period January 1, 2014 through January 23, 2015. We extended our scope period back to January 1, 2010 to review financial trends and expanded our scope period through May 19, 2015 to review the external accountant’s adjusting journal entries.

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. Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

**Comments of
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 planned 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.

Records and Reports

Good management practices dictate that revenues and expenditures are consistently reported from year-to-year to accurately present financial operating trends. In addition, it is essential to develop and monitor realistic budgets to guide the Board's financial decisions. Moreover, appropriations should be allocated to the proper funds to maintain taxpayer equity and ensure that all expenditures are accurately reported on the annual financial report. Towns are authorized by General Municipal Law (GML) to make temporary interfund advances from one fund to another. However, these advances should be reconciled at year-end and repaid no later than the close of the year in which the advances were made. When the Board approves setting aside money into properly established reserve funds, transfers to such funds should be recorded in the accounting records in a timely manner.

In November 2012, OSC issued an audit report⁴ of the Town which indicated deficiencies in the Town's accounting records and reports. Specifically, total cash for all funds recorded in the accounting records as of December 31, 2011 were \$43,000 more than the amounts reported in the Town's annual financial report, and the total amounts recorded as interfund advances did not balance in total and were nine to 10 times more than the amounts reported in the Town's annual financial report. In addition, the Supervisor did not provide the Board with budget status reports showing budgeted versus actual revenues and expenditures on a regular basis.

While the Town experienced significant budget variances from 2010 through 2014, the Board and Supervisor adequately addressed many of the deficiencies in the accounting records and reports. For example, during our audit period, the Board began receiving budgetary status reports twice per month and as of December 31, 2014 certain expenditures, which were incorrectly reported on previous annual financial reports, were correctly reported.⁵ Moreover, after the external accountant's adjusting journal entries were recorded (in May 2015), the interfund advances reconciled and the accounting records no longer showed reversed balances.⁶

⁴ Ibid.

⁵ For example, personal service expenditures for machinery (previously reported on the annual financial report as equipment and capital outlay expenditures for street maintenance) were correctly reported.

⁶ A reversed balance is when an asset has a credit balance and a liability has a debit balance.

However, the bookkeeper continuously created unnecessary and cumbersome journal entries during our audit period. As a result, interfund advances reported in the annual financial report as of December 31, 2014 erroneously totaled more than \$1.2 million because cash balances for the town-outside-village general and highway funds continued to be reported in the town-wide funds. Furthermore, while the 2014 annual financial report correctly showed reserved cash that agreed with the Town's reserve fund balances, the bookkeeper did not record the transfer of these funds to the reserves in a timely manner or record town-outside-village general and highway fund cash balances in the accounting records.

Budgeting – Over the past five years (2010 through 2014), the town-wide general and town-outside-village general and highway funds each had significant annual revenue variances in multiple years, ranging from 10 percent to 31 percent.⁷ In addition, the town-outside-village general fund and the town-wide highway fund each experienced significant annual expenditure variances.⁸ The town-outside-village general fund's annual expenditure variances ranged from a negative 56 percent to a positive 25 percent and the town-wide highway fund's annual expenditure variances ranged from a negative 30 percent to a positive 27 percent.

From 2012 through 2014, the Board-adopted town-outside-village general fund budgets incorrectly included recreation administration appropriations totaling \$25,671, which should have been included in the town-wide general fund budget. During 2014, the accountant appropriately reported these expenditures (totaling \$21,590) as town-wide general fund expenditures. Town officials appropriately included these appropriations (totaling \$20,726) in the 2015 town-wide general fund budget.

We traced 20 disbursements and 15 receipts⁹ from source documents and found the bookkeeper consistently and accurately recorded most transactions in the accounting records. However, because of previous years' inconsistent and inaccurate financial reporting that did not reflect the Town's actual results of financial operations, the Board did not have accurate information on which to base its annual budgets, making it difficult for Town officials and other interested parties to evaluate the Town's financial condition. Furthermore, because the town-wide and town-outside-village funds do not share the same tax base, town-outside-village taxpayers were paying a larger-than appropriate share of the tax burden as a result of misallocating recreation administration expenditures.

⁷ We considered significant variances as budget-vs.-actual gross variances exceeding 10 percent of the budgeted amounts over the five-year period.

⁸ Ibid.

⁹ See Appendix B for more information on our sampling methodology.

Interfund Advances – The Town’s 2014 accounting records included interfund advances with inaccurate asset (due from other funds) and liability (due to other funds) balances because the balances were reversed (i.e., assets had credit balances and liabilities had debit balances). The accounting records showed total amounts due to and due from other funds that did not agree. These balances also did not agree with the amounts reported on the annual financial report. This occurred because the bookkeeper did not record any cash balances in the town-outside-village general or highway funds, rather, she recorded all cash for these funds in the town-wide general and town-wide highway funds and accounted for all town-outside-village cash as interfund advances (due from other funds) in the town-outside-village funds.

The accounting records remained inaccurate until May 2015 when the accountant provided adjusting journal entries to the bookkeeper to correct the inaccurate (reversed) balances. However, as of December 31, 2014, the interfund advances reported in the annual financial report erroneously totaled more than \$1.2 million because cash balances for the town-outside-village general and highway funds continued to be reported in the town-wide funds. Moreover, these advances were not repaid by year-end as required by GML.

Figure 1: Interfund Advance Balances for All Funds as of December 31, 2014

	Due From Other Funds	Due To Other Funds	Variance
Accounting Record Balances ^a	(\$333,863)	(\$237,091)	(\$96,772)
Annual Financial Report Balances ^a	\$1,263,448	\$1,263,448	\$0

^a The amounts shown in the accounting records were the year-end balances before the accountant provided journal entries to correct the balances. The amounts shown in the annual financial report were the corrected year-end balances after these journal entries were entered. However, these balances were erroneously high because they included money that should be reported as town-outside-village cash instead of as interfund advances.

According to the Supervisor and the bookkeeper, the interfund advance accounts did not reconcile because the Town commingled funds within the same bank account. Therefore, the town-outside village general and highway funds’ assets are mainly composed of interfund advances. The bookkeeper told us she recorded interfund advances to be paid by the town-wide general and highway funds because this was how advances had always been recorded in the Town’s accounting records. This created unnecessary and cumbersome journal entries, which resulted in subsequent errors in recording interfund advances (as shown by the variances in Figure 1). Furthermore, such accounting did not provide Town officials with an accurate picture of each fund’s financial position because cash is not appropriately recorded in each fund.

Reserves and Reserved Cash Balances – After the accountant provided adjusting journal entries in April and May 2015, the Town’s 10 reserves and associated reserved cash balances totaling approximately

\$1.5 million were corrected and appropriately recorded and reported at the 2014 year-end. Previously, the reserve funds and reserved cash balances did not reconcile because the Town had a long-term policy of establishing reserve funds and not recording these amounts in reserved cash accounts. According to the bookkeeper, she relied on the accountant's expertise in recording these balances, and she also was waiting to transfer the money to reserves until she received the appropriate journal entries from the accountant.

When cash is not accurately segregated between funds and reserve fund balances and operating funds' assets are largely comprised of interfund advances, it is difficult for Town officials to readily determine the Town's financial condition. According to the Supervisor, at the beginning of 2014 the Board thought it had more unassigned fund balance available than it actually did because money was not transferred into the reserve funds in a timely manner.¹⁰

Many of the recording and reporting issues were corrected in 2014 and Town officials are in the early stages of developing a multiyear capital plan. Furthermore, the Board continues to be involved and proactive in Town operations. For example, two Board members attended "Board Oversight" training in February 2015 presented by the OSC Binghamton Regional Office. The Supervisor and bookkeeper should continue to seek out technical assistance from experts, as needed, and obtain additional training to develop their knowledge and understanding of municipal accounting and Town operations.

Recommendations

The Supervisor should:

1. Develop procedures to ensure revenues and expenditures are consistently reported in the annual financial report.
2. Use interfund advances only when an operating fund is in need of short-term cash.
3. Ensure interfund advances are properly reconciled throughout the year and repaid prior to the year-end as required.
4. Ensure the bookkeeper records and reports cash in the appropriate funds.
5. Ensure the bookkeeper transfers money to reserve funds in a timely manner.

¹⁰ In December 2013, the Board passed a resolution to transfer approximately \$1.5 million to reserves. However, these funds were not recorded as reserved cash in the accounting records until March 2014.

6. Attend training related to recording and reporting financial transactions and consider using the numerous training resources available through OSC that can be accessed on our website at <http://www.osc.state.ny.us/localgov/training/index.htm>.
7. Review the publications issued by OSC titled, *Accounting and Reporting Manual* and *Information for Town Officials*, which can be accessed on our website at <http://www.osc.state.ny.us/localgov/pubs/publisting.htm>.

The Board should:

8. Provide adequate oversight of and monitor the Town's overall financial condition by developing long-term plans that include fund balance and reserve fund goals, reviewing accurate, up-to-date financial reports and developing realistic budgets in conjunction with these goals and results of operations.

The Bookkeeper should:

9. Attend training related to recording and reporting financial transactions and consider using the numerous training resources available through OSC that can be accessed on our website at <http://www.osc.state.ny.us/localgov/training/index.htm>.

APPENDIX A

RESPONSE FROM LOCAL OFFICIALS

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



2948 State Route 209 • Wurtsboro, NY 12790 • 845-888-3049

Supervisor – William Herrmann

Town of Mamakating
Records and Reports
Report of Examination
2015M-164

Please accept this letter as our response and corrective action plan.

Recommendations

1. Develop procedures to ensure revenues and expenditures are consistently reported in the annual financial report.
Response: The external accountant has, over the last 18 months, reviewed and revised the chart of accounts resulting in the elimination or addition of correct account codes to the Town's accounting system to insure that those codes correspond to the same account codes used in the Town's annual report (AUD) e.g. account code A1500 Intergovernmental coordinator, used to pay for a professional grant writer for parks, was eliminated and replaced with A7020 Parks and Recreation Administration. Account A1500 does not exist in the *Accounting and Reporting Manual*.
2. Use interfund advances only when an operating fund is in need of short-term cash.
Response: Bank checking accounts have been established for each fund and as of early November 2015 all interfund loans will be paid off. Going forward each fund will be depositing its own revenue and paying its own expenses thereby eliminating the need to post to interfund due to/due from accounts in all but a few circumstances.
3. Ensure interfund advances are properly reconciled throughout the year and repaid prior to the year-end as required.
Response: The external accountant recently began issuing quarterly financial statements. As part of that process, interfund advances will be reconciled and paid off in the subsequent quarter.
4. Ensure the bookkeeper records and reports cash in the appropriate funds.
Response: As noted in the response to recommendation 2, separate bank accounts have been setup for each fund, ensuring that cash and cash transactions are appropriately reported in each fund. As part of the process of preparing quarterly financial statements, cash deposits in each bank account will be reviewed to insure it was deposited in the appropriate fund.
5. Ensure the bookkeeper transfers money to reserve funds in a timely manner.
Response: As noted above the external accountant will be preparing quarterly financial statements. Part of that process will be reading of the Board minutes to determine if there have been any resolutions to transfer money to a reserve fund, and if so, determine if the transfer has been made.

6. Attend training related to recording and reporting financial transactions and consider using the numerous training resources available through OSC that can be accessed on our website at <http://www.osc.state.ny.us/localgov/training/index.htm>.
Response: Town staff dealing with finances shall review the OSC website at <http://www.osc.state.ny.us/localgov/training/index.htm>. Regularly (at least once a month) for training that addresses their job specifics. Notifications for such trainings received from other sources shall be posted and distributed to the appropriate staff. Staff will be encouraged and attendance facilitated by the Town. Staff attendance shall be verified by the presenter. Said documentation shall be placed in the staff's personnel file. Staff job performance shall be documented annually.
7. Review the publications issued by OSC titled, *Accounting and Reporting Manual and Information for Town Officials*, which can be accessed on our website at <http://www.osc.state.ny.us/localgov/pubs/publisting.htm>
Response: As of the date of this letter all town board members have received copies of the above publications. The bookkeeper was provided with a copy of the *Accounting and Reporting Manual* in early 2014. Town staff dealing with finances shall be provided with the opportunity to access and review OSC publications at <http://www.osc.state.ny.us/localgov/pubs/publisting.htm> (i.e. *Accounting and Reporting Manual and Information for Town Officials*) while on duty. Time spent on this training shall be documented. Said documentation shall be placed in the staff's personnel file. Staff job performance shall be documented annually.
8. Provide adequate oversight of and monitor the Town's overall financial condition, by developing long-term plans that include fund balance and reserve fund goals, reviewing accurate up-to-date financial reports and developing realistic budgets in conjunction with these goals and results of operations.
Response: The Town Board shall provide adequate oversight of and monitor the Town's overall financial condition. To accomplish this, Board members and the Highway Superintendent shall develop a long term financial plan (10 year) relevant to their respective jurisdictions. These plans shall identify and establish goals that reflect anticipated needs, revenues and expenditures. A working knowledge of these goals and the ongoing status of the Town's financial picture will facilitate the formulation of realistic, accurate budgets. These budgets should be more than able to permit the attainment of planned goals while promoting the efficient utilization of Town assets and resources.
9. Attend training related to recording and reporting financial transactions and consider using the numerous training resources available through OSC that can be accessed on our website at <http://www.osc.state.ny.us/localgov/training/index.htm>.
Response: The Town's account clerk shall attend training related to recording and reporting financial transactions. In addition, use of the numerous training resources available through the OSC website at <http://www.osc.state.ny.us/localgov/training/index.htm> shall be encouraged and facilitated.

Recommendations

The Supervisor should:

1. Develop procedures to ensure revenues and expenditures are consistently reported in the annual financial report.
2. Use interfund advances only when an operation fund is in need of short-term cash.
3. Ensure interfund advances are properly reconciled throughout the year and repaid prior to the year-end as required.
4. Ensure the bookkeeper records and reports cash in the appropriate funds.
5. Ensure the bookkeeper transfers money to reserve funds in a timely manner.
6. Attend training related to recording and reporting financial transactions and consider using the numerous training resources available through OSC that can be accessed on our website at <http://www.osc.state.ny.us/localgov/training/index.htm>.
7. Review the publications issued by OSC titled, Accounting and Reporting Manual and Information for the Town Officials, which can be accessed on our website at <http://www.osc.state.ny.us/localgov/pubs/publisting.htm>.

The Board should:

8. Provide adequate oversight of and monitor the Town's overall financial condition, by developing long-term plans that include fund balance and reserve fund goals, reviewing accurate up-to-date financial reports and developing realistic budgets in conjunction with these goals and results of operations.

The Bookkeeper should:

9. Attend training related to recording and reporting financial transactions and consider using the numerous training resources available through OSC that can be accessed on our website at <http://www.osc.state.ny.us/localgov/training/index.htm>.

William Herrmann – Supervisor

10/22/15

Date

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

The objective of our audit was to assess the Town's recorded and reported financial transactions for the period January 1, 2014 through January 23, 2015. We expanded our scope period back to January 1, 2010 to review financial trends and expanded our scope period through May 19, 2015 to review the external accountant's adjusting journal entries. To achieve our objective and obtain valid audit evidence, our procedures included the following:

- We interviewed Town officials to gain an understanding of the various records, reports, procedures and long-term plans relating to the Town's financial operations.
- We reviewed interfund advances recorded in the Town's accounting records and reported on the annual financial reports to determine if they properly reconciled, had normal balances and were repaid by the end of the fiscal year from 2012 through 2014.
- We traced 12 expenditures (we selected every fifth canceled check image from the Town's December 2014 checking account bank statement) and five revenues (we selected every other receipt documentation from the Town's December 2014 bank statement binder) to the accounting records and annual financial reports to determine if they were accurately recorded and reported. Based on our professional judgment, we determined this sample size was sufficient to draw a reasonable conclusion on the accuracy of records and reports.
- We traced the 10 largest receipts the Town received from OSC (i.e., State aid, emergency management aid, etc.) to determine if they were recorded accurately and deposited in Town bank accounts. We selected our sample to focus on the most significant dollar amounts.
- We reviewed eight disbursements recorded as transfers out from the Town's bank statements to determine if they were supported, accurately recorded and proper Town expenditures. We reviewed all bank statements and identified two bank accounts which used bank transfers. Because these transfers were similar from month-to-month, we reviewed the February 2014 transfers for one account and the December 2014 transfers for another account and selected the largest dollar amount for each type of transfer description for testing. Based on our professional judgment, we determined this sample size was sufficient to draw a reasonable conclusion on the accuracy and appropriateness of these Town expenditures.
- We reviewed Board resolutions approving money to be transferred to reserve funds and the corresponding reserve balances, reserved cash balances and supporting journal entries for our audit period to determine if the funds were transferred in a timely manner and if the reserve fund balances agreed with the reserved cash balances.
- We traced reconciled bank balances for the general and highway funds to cash accounts reported on the annual financial report for 2013 and 2014 to determine if they were accurately reported.
- We analyzed fund balance trends from 2010 through 2014 and reserve fund trends from 2012 through 2014 to assess the Town's financial condition.

- We compared budgeted revenues and appropriations to actual revenues and expenditures for fiscal years 2010 through 2014 and inquired about significant variances to determine if the adopted budgets were reasonable.
- We compared the 2015 adopted budget to previous years' results of operations to determine if the 2015 adopted budget was reasonable.

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

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