



Village of Tuckahoe Financial Condition

Report of Examination

Period Covered:

June 1, 2011–March 3, 2015

2015M-88



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

July 2015

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 Tuckahoe, entitled Financial Condition. 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 Village of Tuckahoe (Village), located in Westchester County, is approximately 0.6 square miles and serves approximately 6,600 residents. The Village is governed by an elected Board of Trustees (Board), which comprises four Trustees and a Mayor who serves as chief executive officer. The Board is the legislative body responsible for managing Village operations, including establishing internal controls over financial operations and for maintaining sound financial condition. Effective in fiscal year 2014-15, the Board established, through local law, the Village Administrator (Administrator) position. The Administrator serves as the liaison to the Board and is responsible for the Village's day-to-day operations. The Village has a Treasurer who serves as the chief fiscal officer and is responsible for receiving, disbursing and maintaining the custody of Village money, maintaining accounting records and providing financial reports to the Board. Although the Board is primarily responsible for the effectiveness and proper functioning of internal controls, the Mayor and department heads share this responsibility.

As of March 2015, the Village had 98 employees. The Village's general fund budget appropriations for the 2014-15 fiscal year were approximately \$11.6 million, which were funded primarily with real property taxes. The Village provides services for its residents, including police, public works and general government support. Expenditures are accounted for in the general and capital funds.

Objective

The objective of our audit was to review the Village's financial condition. Our audit addressed the following related question:

- Did the Board and Village officials adequately monitor the Village's financial operations to ensure fiscal stability?

Scope and Methodology

We examined the Village's financial condition for the period June 1, 2011 through March 3, 2015.

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 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 comment on an issue 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 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.

Financial Condition

Financial condition may be defined as a local government's ability to balance recurring expenditure needs with recurring revenue sources, while providing desired services on a continuing basis. A village in good financial condition generally maintains adequate service levels during fiscal downturns and develops resources to meet future needs. Conversely, a village in fiscal stress usually struggles to balance its budget, can suffer through disruptive service level declines, can have limited resources to finance future needs and often has minimal cash available to pay current liabilities as they become due. It is essential that Village officials develop reasonable budgets and manage fund balance responsibly. Finally, Village officials must develop detailed multiyear plans to allow them to set long-term priorities and work toward goals.

Village officials, including the Treasurer, did not adequately monitor the Village's financial operations. As a result, general fund balance decreased from approximately \$564,000 at the end of 2011-12 to less than \$156,000 at the end of 2013-14 (73 percent) due to operating deficits primarily caused by underestimated budget appropriations. The fund balance decline ultimately led to an accumulated unassigned fund balance deficit of approximately \$26,000 as of June 1, 2014. Based on our projections, the Village may incur an operating deficit for 2014-15 that, if realized, will further increase the accumulated unassigned fund deficit.

Village officials consistently underestimated expenditures and did not have enough contingency funds to pay for the excess expenditures. Additionally, the Village's 2014-15 adopted budget was not structurally balanced because Village officials intended to finance operations by using \$150,000 more in fund balance than was available. Further, Village officials did not make budget modifications when necessary and monthly financial reports provided to the Board were inadequate. Finally, the Board has not developed a comprehensive multiyear financial plan. As a result, the Board's ability to oversee Village finances is diminished and Village officials do not have a roadmap to help manage Village resources and obligations.

Fund Balance

A key measure of Village financial condition is its level of fund balance,¹ which is the difference between revenues and expenditures accumulated

¹ The restricted portion of fund balance represents the amount that the Village may use solely for specific purposes. The unrestricted portion of fund balance is the amount that may be appropriated to fund programs in the next year's budget. Assigned appropriated fund balance is an amount that was designated to help finance the current year's budget while unassigned fund balance is available for cash flow purposes and to help finance future operations.

over time. Maintaining a reasonable level of unassigned fund balance is a key element of effective long-term financial planning. If the amount retained is too low, the Village may not have a sufficient financial cushion for emergencies.

An appropriation of fund balance is the use of unexpended resources from prior years to finance appropriations contained in the budget and is considered a nonrecurring financing source. Appropriating fund balance is an acceptable practice when a local government has accumulated an adequate level of surplus fund balance. However, when a local government has recurring operating deficits, it gradually depletes fund balance leaving nothing available for financing successive budgets. This will eventually require the Board to either increase revenues (e.g., real property taxes) or decrease appropriations (e.g., services) to adopt a structurally balanced budget.

The Board underestimated expenditures by \$119,527 in 2011-12 and by more than \$1 million in 2013-14, which led to operating deficits of about \$100,000 in 2011-12 and about \$400,000 in 2013-14. Village officials appropriated \$100,000 in fund balance in fiscal years 2010-11 and 2012-13 to fund the subsequent year’s operations, which means that they planned to have an operating deficit. The 2011-12 deficit was \$1,686 more than planned and the 2013-14 deficit was \$300,662 more than planned. If the Village had not received more revenue than budgeted in 2013-14, that year’s operating deficit would have been greater.

Figure 1: General Fund Results of Operations			
	2011-12	2012-13	2013-14
Total Revenues	\$10,604,284	\$11,890,914	\$11,655,747
Total Expenditures	\$10,705,970	\$11,861,622	\$12,056,409
Operating Surplus/(Deficit)	(\$101,686)	\$29,292	(\$400,662)

As a result of these deficits, fund balance decreased 73 percent from 2011-12 through 2013-14. The fund balance decline combined with unplanned operating deficits and continued appropriation of fund balance ultimately led to an accumulated unassigned fund deficit of \$25,917 as of May 31, 2014. Having accumulated unassigned fund deficit restricts the Village’s ability to react to external influences such as economic downturns and emergencies.

Figure 2: Composition of Ending Fund Balance			
	2011-12	2012-13	2013-14
Restricted Fund Balance	\$34,397	\$34,431	\$34,465
Nonspendable Fund Balance	\$139,949	\$149,505	\$146,469
Committed Fund Balance	\$0	\$68,546	\$0
Assigned Unappropriated Fund Balance	\$389,811	\$0	\$0
Assigned Appropriated Fund Balance	\$0	\$100,000	\$0
Unassigned Fund Balance/(Deficit)	\$0	\$203,197	(\$25,917)
Total Fund Balance	\$564,157	\$555,679	\$155,017

We reviewed the current year's results of operations as of February 28, 2015 and projected the 2014-15 year-end results of operations based on prior year trends. Based on our projection, as of May 31, 2015 the Village will have collected approximately \$11.8 million in revenues and have expenditures totaling approximately \$12 million, resulting in a potential operating deficit of approximately \$160,000. If the Village actually incurs an operating deficit, it will increase the accumulated unassigned fund deficit.

Budgeting Practices

The Board must adopt structurally balanced budgets for all operating funds that provide for sufficient revenues to finance recurring expenditures. The Board should consider actual financial results from prior years, along with other relevant available data when adopting a budget. A contingency appropriation may be added to the budget to provide a cushion or safety net for unexpected events or where budget estimates prove unfavorable. For villages, the maximum amount for a contingency is 10 percent of total other appropriations excluding debt service and judgments.

We compared the general fund's budgeted expenditures with actual results of operations for 2011-12 through 2013-14 and found that the Village consistently underestimated expenditures. In 2012-13, budgeted expenditures were underestimated by \$887,198 and in 2013-14 budgeted expenditures were underestimated by more than \$1 million. The 2011-12 budgeted expenditures would have also been underestimated if the Board had not approved an amendment that increased budget appropriations by \$367,440.

Figure 3: General Fund Budget-to-Actual Expenditures			
	2011-12	2012-13	2013-14
Budgeted Expenditures	\$10,953,883	\$11,341,864	\$11,021,607
Actual Expenditures	\$10,705,970	\$12,229,062	\$12,056,408
Variance	\$247,913	(\$887,198)	(\$1,034,801)

Village officials did not adequately identify expenditure trends from prior years and primarily underestimated budgeted appropriations for police personal services, contractual building expenditures, judgments and claims, street maintenance and workers' compensation. For example, from 2011-12 through 2013-14, the amounts budgeted for police personal services was less than the actual expenditures by an average of approximately \$172,000 each year.

The Administrator told us the underestimated police personal services expenditures were offset by revenue reimbursements each year accounted for as operating cost chargebacks. We reviewed the actual amounts received for such reimbursements each year and found for 2012-13 and 2013-14 the excess police expenditures were not completely offset by these reimbursements.

The Village's contingency account was also not sufficient for 2011-12 through 2013-14. The Village budgeted \$30,000 for a contingency in each year from 2011-12 through 2013-14, which officials believed would be enough to pay for unanticipated expenditures. However, this amount did not cover the excess expenditures in any of those years. Also the Board did not adopt a structurally balanced budget for 2014-15 because it included a \$150,000 appropriation of fund balance to finance operations, but that fund balance was not available.

The lack of an adequate contingency appropriation and poor budgeting practices diminishes Village officials' ability to react to external influences such as economic downturns and emergencies. In addition, these budgeting deficiencies led to the depletion of the Village's fund balance, which resulted in an accumulated unassigned fund deficit of \$25,917 as of May 31, 2014 and a projected deficit as of May 31, 2015.

Monitoring

Once the budget has been adopted, Village officials must be vigilant in monitoring year-to-date revenues and expenditures against corresponding budget estimates. The Board can monitor operations by reviewing budget status reports, asking questions about revenues and expenditures not meeting budget expectations and ensuring that corrective action or budget amendments are implemented before financial condition is negatively affected. Additionally, Village officials need to develop cash-flow projections to help identify potential cash deficiencies to ensure that cash is available as needed.

According to New York State Village Law, no expenditure can be made unless an amount has been appropriated for that particular purpose and the amount is available. Prudent fiscal management requires the Board to continually monitor financial operations and amend the budget, when necessary, to ensure that appropriations are not overspent.

The Board did not adequately monitor the Village’s financial operations. The Treasurer did not provide the Board with monthly cash balance reports, cash flow statements or detailed statements of all money received and disbursed. In addition, although the Board received budget status reports showing budgeted versus actual revenues and expenditures, it generally did not perform transfers among specific budget appropriation lines as needed.

We compared the Village’s original budgets with the adjusted budgets for 2011-12 through 2014-15 (as of February 28, 2015) and found that budgets were not always modified and individual budget line appropriations were often overspent. In 2011-12, budget modifications were done throughout the year and required 92 percent of budget appropriations to be modified. Except for three budget modifications implemented during 2012-13, no budget modifications were implemented for 2012-13 through 2014-15 (as of February 28, 2015).

Figure 4: General Fund Expenditures

Year	Total Budget Line Appropriations	Total Budget Modifications	Percent Modified	Total Budget Line Appropriations Overexpended	Percent Overexpended
2011-12	78	72	92%	2	3%
2012-13	77	3	4%	41	53%
2013-14	76	0	0%	38	50%
2014-15 ^a	77	0	0%	17	22%

^a As of February 28, 2015

Village officials told us that budget modifications were usually performed at year-end, if at all. The failure to monitor the budget and implement budget modifications throughout the year resulted in appropriations being overexpended in 2012-13, 2013-14 and 2014-15.²

The Treasurer and Administrator told us the Board was provided with a budget status report, abstract totals and the three highest invoice amounts at the monthly Board meetings. However, it is not clear whether the Board reviewed budget status reports, asked questions about expenditures not meeting budget expectations or ensured corrective actions were implemented. Overexpended budget line appropriations and inadequate monthly financial reports significantly diminish the Board’s ability to monitor and manage the Village’s financial resources.

² As of February 28, 2015, police personal services and contractual buildings expenditures remained within the 2014-15 budgeted amounts (see Budgeting Practices).

Multiyear Financial Planning

An important Board oversight responsibility is to plan for the future by setting adequate long-term priorities and goals. To address this responsibility, it is important that Village officials develop comprehensive multiyear financial and capital plans to estimate the future costs of ongoing services and capital needs. Effective multiyear plans project operating and capital needs and financing sources over a three- to five-year period and allow Village officials to identify developing revenue and expenditure trends and set long-term priorities and goals.

Multiyear plans also allow Village officials to assess the effect and merits of alternative approaches to addressing financial issues, such as using available fund balance to finance operations and accumulating money in reserve funds. Long-term financial plans work in conjunction with Board-adopted policies and procedures to provide necessary guidance to employees on the financial priorities and goals set by the Board. The Board must monitor and update long-term financial plans on an ongoing basis to ensure that its decisions are guided by the most accurate information available.

The Board has not adopted a multiyear financial plan to establish long-term objectives for funding long-term needs. Had such plans been adopted, the Board would have had a valuable tool that would have helped it make more informed financial decisions, which may have prevented the Village's declining fiscal health.

Village officials told us they were in the process of drafting a multiyear financial plan. We reviewed the preliminary draft document and found it contained a long-term capital plan but no comprehensive multiyear plan. As a result, the Village has no formal guidance on how to address long-term financial objectives and needs, which could lead to continued fiscal stress.

Recommendations

The Board should:

1. Develop and adopt structurally balanced budgets that include realistic estimates for expenditures and only appropriate fund balance in amounts that are available and necessary.
2. Implement a plan to eliminate the accumulated unassigned fund balance deficit.
3. Evaluate the Village's contingency account to ensure it is sufficient to meet unexpected events.
4. Monitor the budget throughout the year and make any needed budget amendments to address revenue shortfalls or costs that exceed appropriations.

5. Develop and adopt a comprehensive multiyear financial plan to establish long-term objectives for funding long-term needs.

Village officials should:

6. Ensure that timely and accurate monthly financial reports are provided to the Board so it can monitor and evaluate the Village's financial condition.

APPENDIX A

RESPONSE FROM VILLAGE OFFICIALS

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

Village of Tuckahoe



Mayor
STEVEN A. ECKLOND

Deputy Mayor
THOMAS GIORDANO

Trustees
GREG LUISI
STEVEN ALFASI
ANTONIO LEO

Village Administrator
DAVID F. BURKE

Village Clerk
Receiver of Taxes
CAMILLE DISALVO

June 23, 2015

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Tenneh Blamah, Chief Examiner
Office of the State Comptroller
Division of Local Government and School Accountability
Newburgh Regional Office
33 Airport Center Drive, Suite 103
New Windsor, NY 12553

Dear Ms. Blamah:

Please accept this letter as the official acknowledgment of the Draft Audit Report on the Financial Condition of the Village of Tuckahoe for the Report of Examination period covered June 1, 2011 through March 3, 2015. The Village of Tuckahoe believes the methodology and reporting standards employed in the report is heavily reliant on examining financial data and reports and less on the myriad of potential real-world influences that affect budget plans throughout the fiscal year.

The Financial Condition report is deconstructed into four (4) main topic areas and concluding in a fifth (5th) area titled 'Recommendations.' The village agrees with many of the suggested actions offered in the report and has, or will, implement these when necessary and viable.

FUND BALANCE

The village acknowledges the fund balance has been depleted in the reporting period reviewed. Many of the operating deficits were realized from unforeseen and unplanned expenditures resulting in the use of fund balance as appropriate use to cover these costs. Fund balance was also used in the 2013/14 budget to pay for capital costs that intended borrowing was not yet finalized before the fiscal year ending May 31, 2014, the largest of said deficit. The village has implemented a stronger borrowing and capital outlay schedule to ensure use of fund balance is replenished before the fiscal year ending to ensure proper accounting and borrowing of funds. The village projects a substantially increased fund balance at the end of fiscal year 2014/15.

BUDGETING PRACTICES

The section implies that budgeting practices in the village does not use financial results from prior fiscal years and other data in developing accurate budget estimates. However, it must be noted a budget is

only a plan, and unanticipated and unexpected expenditures due to numerous factors can and often occur. The example used in the report states, in summary, the Police Personal Services expenditure was over budgeted by an average of \$172,000 in three consecutive fiscal years. It fails to note factors such as in fiscal year ending 2014 alone over \$80,000 is due outstanding from outside services. The village has taken steps to better account and more accurately estimate revenues and expenditures, especially in the 2015/16 budget. In developing the 2015/16 budget, the newly hired Village Administrator provided improved assessments and analysis of budgetary lines to more accurately reflect revenue and expenditure estimates. The contingency account as noted as insufficient has been increased and the budget has been passed as structurally balanced.

MONITORING

The village is in agreement that increased monitoring and assessments throughout the year would improve Board transparency of the year to date budget revenue and expenditures estimates. The Village Administrator will take a greater role in reporting and monitoring throughout the year to ensure the Board is informed on any potential needed modifications to the budget. Internal review of department's expenditures will also help ensure expenditures are under control.

MULTIYEAR FINANCIAL PLANNING

The village agrees a multiyear financial plan would assist in long-term analysis of providing services and will draft this document when viable.

RECOMMENDATIONS

Prior to the report being issued the village has begun implementing most of the recommendations provided to the village. A structurally sound budget has been adopted, eliminating the unassigned fund deficit, with a contingency adopted at 1.5% of total 2015/16 expenditures. The village has begun and will continue providing the Board of Trustees more information on the status of the budget throughout the year.

When viable the village will undertake the process of drafting a multi-year financial plan.

We appreciate the ability to respond to the draft plan and ensure going forward best practices with the budget development process.

Sincerely,



Steven Ecklund

Mayor

APPENDIX B

OSC COMMENT ON THE VILLAGE'S RESPONSE

Note 1

Our report states that Village officials budgeted an average of \$172,000 less than the amounts expended for police personal services from 2011-12 through 2013-14, rather than that these expenditures were “over budgeted.” Therefore, enough resources were not budgeted to pay for these services. We encourage the Village to continue to take steps to better account for and more accurately estimate revenues and expenditures.

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

The Office of the State Comptroller's Fiscal Stress Monitoring System evaluates local governments based on financial and environmental indicators. These indicators are calculated using the local government's annual update document and information from the United States Census Bureau, New York State Department of Labor and the New York State Education Department, among other sources. The Village has demonstrated signs of fiscal stress in several areas.

To achieve our financial condition objective and obtain valid audit evidence, we performed the following audit procedures:

- We reviewed the Village's policies and procedures for developing and reporting information relevant to financial and budgeting activities. This included gaining information on the fiscal responsibilities of Village officials.
- We interviewed Village officials to determine what processes were in place and to gain an understanding of the Village's financial situation and budget.
- We analyzed three years of data filed with the Office of the State Comptroller to evaluate fund balance trends.
- We reviewed the 2014-15 adopted budget to ensure that it is structurally balanced.
- We projected the 2014-15 year end's results of operations based on trends of prior years.
- We reviewed the contingency account to determine if it was within the legal limit and if it was reasonable.
- We reviewed and analyzed revenue and expense control reports for fiscal years 2011-12 through 2014-15 (as of February 28, 2015) to determine if budget amendments are made when necessary.
- We compared budgeted-to-actual expenditures for fiscal years 2011-12 through 2014-15 (as of February 28, 2015) and investigated significant variances.
- We made inquiries of Village officials to determine if the Village had a multiyear financial plan and reviewed the Village's preliminary draft document.

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.

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