



Eldred Central School District Financial Condition and Cafeteria Operations

Report of Examination

Period Covered:

July 1, 2012 — March 6, 2014

2014M-204



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

October 2014

Dear School District Officials:

A top priority of the Office of the State Comptroller is to help school district officials manage their districts efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support district operations. The Comptroller oversees the fiscal affairs of school districts statewide, as well as districts' compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving operations and Board of Education governance. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard district assets.

Following is a report of our audit of the Eldred Central School District, entitled Financial Condition and Cafeteria 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 district 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 Eldred Central School District (District) provides educational services for four towns in Orange and Sullivan Counties. The Board of Education (Board) comprises five elected members and is responsible for the general management and control of the District's financial and educational affairs, including developing, monitoring and controlling the budget. The Board President acts as the chief financial officer. The Superintendent of Schools is the chief executive officer and has the responsibility, along with other administrative staff, for the day-to-day management of the District under the direction of the Board. The Treasurer is responsible for administering District finances and accounting records and reports.

The District operates three buildings¹ with approximately 650 students and 104 employees. The District's budgeted appropriations for the 2013-14 fiscal year totaled \$16.3 million, funded primarily with State aid and real property taxes.

Scope and Objectives

The objectives of our audit were to evaluate the District's financial condition in the general and school food service funds and internal controls over the cafeteria's cash operations for the period July 1, 2012 through March 6, 2014. To analyze the District's historical and projected fund balances, we extended our audit scope back to July 1, 2008 and projected forward through June 30, 2014. Our audit addressed the following related questions:

- Did District officials effectively manage financial condition?
- Did District officials ensure that internal controls over cash collections in the school food service program are adequate?

Audit Results

In an effort to reduce unexpended surplus funds² to a reasonable level, the Board adopted budgets that limited tax increases by balancing its budgets with appropriations of fund balance. As a result,

¹ One prekindergarten to 6th grade facility, a 7th grade through 12th grade educational facility and a rented transportation facility

² The Governmental Accounting Standards Board (GASB) issued Statement 54 which replaces the fund balance classifications of reserved and unreserved with new classifications: non-spendable, 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 (post-Statement 54).

the District spent \$2.7 million more than it received in revenue, reducing unexpended fund balance by \$2.1 million. While we applaud District officials for taking action to reduce available fund balance in these funds, they have depleted these balances to precariously low amounts. Further, the school food service fund has not been self-sufficient and has required annual transfers from the general fund, averaging \$77,000, in order to keep it solvent. The Board and Administration need to identify means to replace fund balance as a financing source or reduce expenditures to within the District's available revenues.

Comments of District Officials

The results of our audit and recommendations have been discussed with District officials and their comments, which appear in Appendix A, have been considered in preparing this report.

Introduction

Background

The Eldred Central School District (District) provides educational services for four towns in Orange and Sullivan Counties. The Board of Education (Board) comprises five elected members and is responsible for the general management and control of the District's financial and educational affairs, including developing, monitoring and controlling the budget. The Board President acts as the chief financial officer. The Superintendent of Schools is the chief executive officer and has the responsibility, along with other administrative staff, for the day-to-day management of the District under the direction of the Board. The Treasurer is responsible for administering District finances and accounting records and reports.

The District operates three buildings³ with approximately 650 students and 104 employees. The District's budgeted appropriations for the 2013-14 fiscal year totaled \$16.3 million, funded primarily with State aid and real property taxes.

The District operates two cafeterias. An elementary school cafeteria serves breakfast and lunch, and a High School cafeteria serves lunch. The cafeteria manager oversees six food service employees and the operations of the District's food service program, including the collection of and accounting for cafeteria receipts, tracking free and reduced meals served, planning daily menus and purchasing supplies. The District's budgeted cafeteria sale revenues for the 2013-14 fiscal year totaled \$150,000.

Objectives

The objectives of our audit were to evaluate the District's financial condition in the general and school food service funds and internal controls over the cafeteria cash operations. Our audit addressed the following related questions:

- Did District officials effectively manage financial condition?
- Did District officials ensure that internal controls over cash collections in the school food service program are adequate?

Scope and Methodology

We examined the District's financial condition and cafeteria operations for the period July 1, 2012 through March 6, 2014. To analyze the District's historical and projected fund balances, we extended our audit scope back to July 1, 2008 and projected forward through June 30, 2014.

³ One prekindergarten to 6th grade facility, a 7th grade through 12th grade educational facility and a rented transportation facility

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 B of this report.

**Comments of
District Officials and
Corrective Action**

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

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of the General Municipal Law, Section 2116-a (3) (c) of the New York State Education Law and Section 170.12 of the Regulations of the Commissioner of Education, a written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, with a copy forwarded to the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. 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. The Board should make the CAP available for public review in the District Clerk's office.

Financial Condition

A school district's financial condition is a primary factor in its ability to continue providing public educational services for students within the district. District officials should develop reasonable budgets and manage fund balance responsibly. Sound budgeting fundamentals include financing recurring expenditures with recurring revenues and avoiding the continued use of "one-shot" financing sources, such as fund balance. District officials should use fund balance cautiously to finance operations and consider it as a source of financing for long-term financial plans or non-recurring expenditures.

District officials have not effectively managed financial condition in the general fund or in the school food service fund. In an effort to reduce unexpended surplus funds⁴ to a reasonable level, the Board adopted budgets that limited tax increases by balancing its budgets with appropriations of fund balance. Over the last four completed fiscal years (2010-11 through 2013-14), the budgets included the use of fund balance to finance operations, and, as a result, the District spent \$2.7 million more than it received in revenue, reducing unexpended fund balance by \$2.1 million. While we applaud District officials for taking action to reduce excess available fund balance in these funds, they have depleted the balances to precariously low amounts. Further, the school food service fund has not been self-sufficient.

General Fund – Over the last four completed fiscal years (2010-11 through 2013-14), the Board adopted budgets with lower real property tax levies (5.7 percent) than the levy in fiscal year 2009-10. While the 2013-14 and 2014-15 budgets included real property levy increases, they are still significantly lower than the level raised in 2009-10. The Board chose to use available surplus funds to finance District operations to offset the reduction in the real property tax levy. As a result, the District spent \$2.7 million of fund balance over these four years. The operating deficits incurred have depleted available surplus funds to a point that any further reliance on fund balance would be imprudent.

⁴ The Governmental Accounting Standards Board (GASB) issued Statement 54 which replaces the fund balance classifications of reserved and unreserved with new classifications: non-spendable, 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 (post-Statement 54).

District officials told us they had accumulated fund balance with the intention of establishing a capital reserve for future projects and repairs. On three separate occasions, District taxpayers voted down the establishment of this reserve, with the last vote occurring during the 2010 budget. After failing to receive voter approval, District officials believed they had an obligation to return the surplus funds to taxpayers by appropriating fund balance, which decreased the tax levy. However, during the time that the Board reduced the District's real property tax levy, other revenues remained flat while expenditures continued to increase.

The District's unexpended surplus fund balance declined by more than \$2.3 million (87 percent) over the four-year period from 2010-11 through 2013-14. For the 2014-15 budget, the Board did not appropriate any unexpended surplus fund balance; instead, it increased the real property tax levy and plans to use approximately \$500,000 of reserve funds, which will reduce the District's reserves to reasonable balances of approximately \$2 million.

To illustrate, the District's use of nearly \$1 million in fund balance to finance operations for the 2012-13 fiscal year represented more than 11 percent of that year's real property tax levy. Further, the fund balance used for the 2013-14 year represents more than 7 percent of the year's real property tax levy. Considering the current rate of fund balance consumption, the Board and Administration will need to identify means to replace fund balance as a financing source, reduce expenditures to within the District's available revenues or continue to increase the tax levy.

Further compounding the situation, the District has not seen any significant growth in the tax base in recent years. Instead, the area has seen a decline in the value of properties and current residential taxpayers must absorb any tax increases.

Figure 1: District Property Assessments

Towns	2011	2012	2013	Percent Change
Deerpark	\$6,272,587	\$6,088,814	\$5,539,232	(12%)
Highland	\$389,738,305	\$355,595,502	\$357,610,867	(8%)
Lumberland	\$336,804,161	\$335,782,959	\$333,198,629	(1%)
Tusten	\$13,032,954	\$11,889,912	\$11,677,345	(10%)
Total	\$745,848,007	\$709,357,187	\$708,026,073	(5%)

Also complicating the reductions in revenue is the general fund subsidy⁵ to the school food service fund of an average of \$77,000 each year for the last four completed fiscal years. This amount represents nearly a 1 percent increase in the tax levy annually.

⁵ The subsidy allows the school food service fund to operate without incurring significant deficits each year.

School Food Service Fund – The school food service fund had operational deficits for the last four years (2010-11 through 2013-14) totaling approximately \$332,000. Although District officials increased menu pricing in fiscal year ending 2011-12, the fund still continues to incur deficits. As of fiscal year end 2013-14, the fund has a negative fund balance of \$17,000. The District plans on further subsidizing the school food service fund with an additional \$80,000 for the 2014-15 school year.

We examined cafeteria expenditures and compared those to revenues from fiscal years 2010-11 to 2013-14. We found that costs exceed revenues on a per unit⁶ basis. Even with the annual subsidy from the general fund, the costs are still exceeding the revenues on a per unit basis.

Figure 2: Meal Cost per Unit ^a

	2010-11	2011-12	2012-13	2013-14
Average Daily Participation	403	410	370	340
Days in School Year	180	180	180	180
Total Units Served	72,540	73,800	66,600	61,200
Total Expenditures	\$340,508	\$341,993	\$330,331	\$313,681
Cost per Unit	\$4.69	\$4.63	\$4.96	\$5.13
Total Revenues (Without Transfers)	\$266,565	\$272,797	\$235,619	\$219,142
Revenues per Unit	\$3.67	\$3.70	\$3.54	\$3.58
Total Revenues (With Transfers)	\$338,565	\$343,797	\$320,619	\$299,142
Revenues per Unit	\$4.67	\$4.66	\$4.81	\$4.89
Per Unit Result (Without Transfers)	(\$1.02)	(\$0.94)	(\$1.42)	(\$1.54)
Per Unit Result (With Transfers)	(\$0.03)	\$0.02	(\$0.15)	(\$0.24)

^a Due to rounding of certain numbers, some per unit results may show minor errors.

If District officials do not address the financial condition, the school food service fund will continue to incur operational deficits and the general fund will continue to subsidize its operations, which the general fund may not be able to afford.

Recommendations

1. The Board and District officials should take appropriate steps to establish and maintain the District’s financial stability. These actions need to include:
 - Significant decreases in expenditures or increases in real property taxes.
 - Monitoring the District’s use of unexpended surplus fund balance to ensure that action is taken, if necessary, to identify the use of other financing sources for District operations if these moneys are no longer available.

⁶ For this calculation, a unit represents any meal served during the school year, including breakfast and lunch.

2. District officials should consider cost savings measures and revenue enhancements so that the school food service fund can become less reliant on general fund subsidy.

Cafeteria Operations

District officials are responsible for designing internal controls over cafeteria financial operations to ensure that all cafeteria sale revenues are accounted for. This includes maintaining adequate records of prepaid accounts and depositing funds collected promptly. Other components of internal control include effective oversight of employees who receive cash. Therefore, someone independent of cafeteria operations should compare and investigate differences between the daily cash deposits, cafeteria sales and accounting reports to reduce the risk of errors or misappropriation of funds.

Each cafeteria uses a manual system whereby one staff member collects, records, reports, deposits and reconciles both the daily cash collections and prepaid accounts. We observed the cash operations and performed a cash count at both buildings and found numerous weaknesses with controls over cash collections. These issues included:

- Failing to record sales at the time they occur. For example, we observed students purchasing items after the cafeteria had closed and during the cash register reconciliation. The cashiers told us this happens occasionally when they begin the reconciliation before the close of the last lunch period.
- Cash from prepaid student and teacher accounts totaling \$1,316 is individually maintained in marked envelopes and is kept on site. Some prepaid accounts did not include running balances while others did not reconcile with the manually recorded balance. Employees would force the student prepaid envelopes to balance. For example, if a student's envelope had more money than the manually calculated balance, the excess funds were removed from the envelope and put in the register. District officials told us the cashiers kept prepaid account money in envelopes because the District could not afford a point of sale computerized cash register.
- Forcing the cash deposit to equal the cash register tape activity by adding amounts from a bank bag kept on site containing extra cash that had accumulated from days when cash collected exceeded cash sales recorded. This bank bag contained \$57. The cashiers told us this was the practice since before they started with the District three years prior.

All of these deficiencies in the cash process were allowed to occur because District officials have not evaluated the process or provided

any oversight. These deficiencies in cash controls could be a contributing factor to the financial condition if sales are made and not recorded or deposited.

Recommendations

District officials should evaluate the cash receipt process and develop cash handling and oversight procedures that include:

3. Segregating duties of the staff involved in the cash collections for cafeteria sales and student accounts.
4. Requiring a reconciliation of register activity to deposit activity.
5. Daily depositing all cash collected for prepaid accounts and establishing a manual or automated system to properly account for all prepaid account activity.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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



600 Route 55, P.O. Box 249, Eldred, New York 12732 • Phone: 845-456-1100 • Fax: 845-557-3672
www.eldred.k12.ny.us

October 1, 2014

H. Todd Eames, Chief Examiner
Office of the State Comptroller
Division of Local Government and School Accountability
State Office Building, Suite 1702
44 Hawley Street
Binghamton, NY 13901-4417

Dear Mr. H. Todd Eames,

The Eldred Central School District Board of Education thanks your office for the audit that was completed of Financial Condition and Cafeteria Operations.

The Board of Education always places the student's education, health and safety as our first priority and understands that the fiscal wellbeing of every aspect of the district is an intricate part of meeting those needs. The audit does create an outside view for the board to use as a tool to meet the students and fiscal needs of not only our students but for our taxpayers also.

The response, corrective action plan that is a requirement to finalizing the audit process is attached.

Sincerely,



Doug Reiser
Board President

CC: NYS Department of Education

Board of Education: Douglas Reiser, *President* • Amador Laput, *Vice-President* • Linda Bohs • Carol Bliefenrich • James Burns
Robert M. Dufour, *Superintendent of Schools*

**Eldred Central School District
Financial Condition and Cafeteria Operations 2014M-204
Response and Corrective Action Plan**

- 1. The Board and District officials should take appropriate steps to establish and maintain the District's financial stability. These actions need to include: Significant decreases in expenditures or increases in real property taxes, and Monitoring the District's use of unassigned fund balance to ensure that action is taken, if necessary, to identify the use of other financing sources for District operations if these moneys are no longer available.**

The Board and District officials have maintained a budget within the tax cap levy limits despite the following challenges:

1. Significant property assessment decrease.
2. Decreasing overall spending by 4% since 2009 – 2010 fiscal year.
3. NYS decreasing the GEA funding to the district by \$1.2 million dollars over the last 5 years.
4. Return of \$2 million of taxpayer dollars that lowered the tax assessment causing an unrealistic low tax cap limit.
5. Board judicially using reserves to maintain budget within tax cap requirements.
6. Board keeping fund balance within state mandated levels while maintaining a tax capped budget.

The board will continue to monitor the reserves and fund balance as future budgets are created while maintaining student access to instructional and extra-curricular activities.

- 2. District officials should consider cost savings measures and/or revenue enhancements so that the School Food Service Fund can become less reliant on General Fund subsidy.**

Food Service pricing is being reviewed and the district has increased pricing on A la Carte items. Menu offerings have been enhanced in an attempt to increase revenue.

District officials should evaluate the cash receipt process and develop cash handling and oversight procedures that include:

- 3. Segregating duties of the staff involved in the cash collections for cafeteria sales and student accounts.**

Procedures are being reviewed and segregation of duties regarding cash collections will be implemented per review.

- 4. Requiring a reconciliation of register activity to deposit activity.**

Daily registers tapes are now being reconciled to deposits with any discrepancies noted.

- 5. Daily depositing all cash collected for prepaid accounts and establishing a manual or automated system to properly account for all prepaid account activity.**

All funds collected will be deposited on a daily basis.

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

To accomplish our objectives, we interviewed appropriate District officials, tested selected records and examined pertinent documents for the period of July 1, 2012 through March 6, 2014. To analyze the District's historical and projected fund balances, we extended our audit scope back to July 1, 2008 and projected forward through June 30, 2014. Our examination included the following:

- We interviewed District officials and reviewed Board meeting minutes and resolutions to gain an understanding of the budgeting process, including the determination of fund balance available for appropriation and the procedures for monitoring and controlling the general and school food service funds' budgets.
- We calculated the general fund unexpended surplus fund balance as a percentage of ensuing years' budgeted appropriations for the last three completed fiscal years to determine if fund balance was within the statutory 4 percent limitation.
- We reviewed District tax information for the last three completed fiscal years and compared tax rates from year to year to determine if rates have increased or decreased.
- We calculated the results of operations for the general and school food service funds for fiscal years 2008-09 through 2012-13 by comparing actual revenues to actual expenditures, including the use of appropriated fund balance, if applicable.
- We compared the budgeted revenues and appropriations to actual revenues and expenditures for the general and school food service funds for the fiscal years 2008-09 through 2012-13 to determine if District officials had reasonable budget estimates.
- We reviewed year-to-date revenues and expenditures of the general fund as of April 30, 2014 and projected the unexpended surplus fund balance as of June 30, 2014 to determine if the District projects to use fund balance in the current year's operations and to project results of operations as well.
- We reviewed the growth rate of revenues and expenditures over the past five years.
- We reviewed year-to-date revenues and expenditures of the school food service fund as of May 31, 2014 and projected the unexpended surplus fund balance as of June 30, 2014.
- We compared the last four years of revenues to expenditures and calculated the per-meal cost using the total units served with and without transfers.
- We observed daily cash operations in the cafeteria and performed a cash count at the elementary and high school. We counted cash from daily sales operations and cash stored on site for prepaid accounts to determine the accuracy of prepaid account balances.

- We obtained copies of prepaid account balance sheets and compared the ending balance as of April 18, 2014 to the beginning balance for the week ending April 25, 2014 to determine if the balances reconciled.

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 C

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