



Renaissance Academy Charter School of the Arts

Non-Payroll Disbursements

2024M-23 | June 2024

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Report Highlights

Renaissance Academy Charter School of the Arts

Audit Objective

Determine whether Renaissance Academy Charter School of the Arts (School) officials ensured non-payroll disbursements (disbursements) were properly reviewed and approved, supported and for appropriate School purposes.

Key Findings

School officials did not ensure that all disbursements were properly reviewed and approved, adequately supported and certain disbursements were made without knowing what was purchased or whether the disbursements were for appropriate School purposes.

During the period reviewed, the School's disbursements totaled \$4.8 million and although our prior audit and other external audits noted School disbursements lacked adequate supporting documentation, sufficient corrective action was not taken, including adopting adequate written disbursements policies.

Sixty-two percent of the non-credit card disbursements tested totaling \$276,871 and 86 percent of the credit card charges tested totaling \$43,439 lacked both an itemized invoice or receipt and a documented School purpose.

In addition, the Chief Education Officer (CEO) and Chief Operating Officer (COO) have the ability to make purchases, prepare checks and modify or delete data in the financial software and the CEO signs checks. The lack of adequate controls increases the risk for disbursements to be made for non-School purposes and accounting records being altered without detection.

Key Recommendations

Ensure disbursements are reviewed, approved, adequately supported and for a School purpose.

School officials disagreed with certain aspects of our findings but indicated they will initiate corrective action. Appendix B includes our comments on the School's response letter.

Audit Period

July 1, 2022 – February 16, 2024

Background

The School, located in the Town of Greece in Monroe County, is governed by a seven-member Board of Trustees (Board) that is responsible for the general management and control of the School's financial and educational affairs. The Board Chairperson (Chair) is the chief executive officer. The current Board Chair started in the position in March 2023.

The CEO is responsible, along with other administrative staff, for the School's day-to-day management under the Board's direction. The bylaws authorize the Board Treasurer (Treasurer) to make disbursements and to maintain accurate disbursement records and allow the Treasurer to delegate these duties to a School official. The COO is responsible for the day-to-day financial operations. A bookkeeper assists with financial recordkeeping.

Quick Facts

Non-Payroll Disbursements July 1, 2022 – October 2, 2023

Non-Credit Card

Number of Disbursements	1,347
Tested	60
Dollar Amount	\$4.5 million
Tested	\$571,297

Credit Card

Number of Disbursements	47
Dollar Amount	\$260,945
Tested	\$47,739

Non-Payroll Disbursements

How Should School Officials Ensure Disbursements Are Properly Reviewed and Approved, Supported and for a School Purpose?

School officials are responsible for establishing and implementing procedures to ensure that disbursements are properly reviewed and approved, adequately supported and for a school purpose.

As part of this responsibility, school officials should ensure job duties are segregated so that one individual does not control most or all phases of the cash disbursement process. When duties cannot be adequately segregated, compensating controls should be implemented such as routinely monitoring and reviewing the work performed. Officials should also ensure that financial software controls are in place so that changes and deletions cannot be made without authorization. They also should develop a process to independently review disbursement data that has been entered and changed in the software. These actions can help maintain data integrity.

To ensure disbursements are for actual and necessary school purposes, school officials should ensure the board, or designated individual independent of the disbursement process, audits claims before payment. The claims auditing process should be an independent review of information to support the disbursement, including documentation of appropriate approval, quotes or other documented competition and a comparison of checks or credit card statements to invoices or receipts and other documentation.¹ An effective claims audit helps ensure that each invoice is properly itemized to identify whether the specific goods or services received are for a valid school purpose and the disbursements are made in accordance with school policy and written agreements.

In addition, school officials should ensure that written policies and procedures are effectively communicated to appropriate officials and staff to ensure they understand their responsibilities and that the policies are monitored for compliance.

To establish the School's disbursement procedures, the Board adopted a financial policies and procedures manual (policy manual) that contained information related to disbursements, including purchasing and credit cards. Specifically, the policy manual required:

- The use of approved and pre-numbered purchase orders for all purchases.
- Purchases to be authorized by the Board, CEO or COO.
- The purchasing process to result in the acquisition of necessary goods at the best price, the School to undertake comparison pricing and the COO to

¹ For additional guidance on claims auditing, refer to our publication entitled Improving the Effectiveness of Your Claims Auditing Process: <https://www.osc.ny.gov/files/local-government/publications/pdf/improving-the-effectiveness-of-claims-auditing-process.pdf>.

consider a variety of factors to determine which offer will provide the best value.

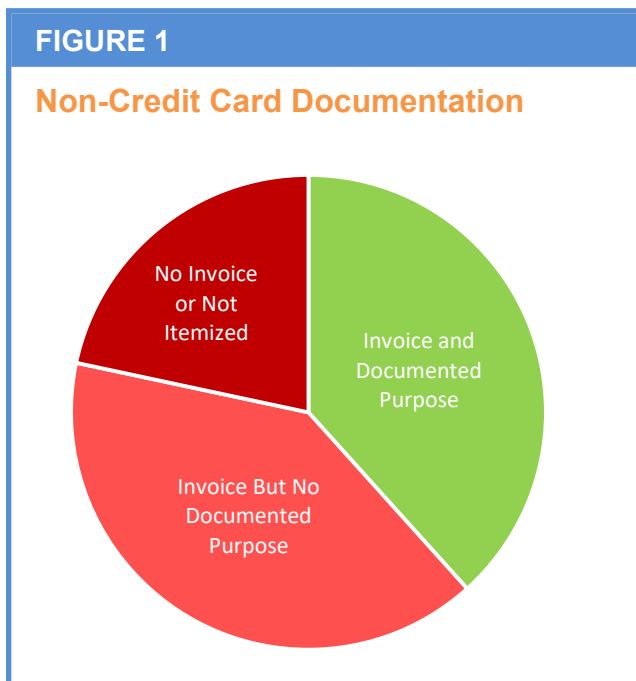
- Disbursements to be supported by adequate documentation that clearly indicates the justification and authorization of the transaction.
- All credit card charges to be supported by invoices or travel reports.
- The CEO to sign checks with a second signature from the Board Chair for non-recurring checks more than \$10,000 (increased to \$15,000 in March 2023).
- As of March 2023, the CEO to review bank statements and credit card statements and the Treasurer to review the monthly bank statements and reconciliations, including canceled check images, and the CEO's credit card statement.

Certain Non-Payroll Disbursements Did Not Have Adequate Supporting Documentation

School officials did not ensure that disbursements had adequate supporting documentation including itemized invoices and receipts, a documented School purpose or support of competitive procurement.

We reviewed 60 non-credit card disbursements totaling \$571,297 and determined that 37 of the 60 disbursements (62 percent) totaling \$276,871 did not have both an itemized invoice and documented School purpose (Figure 1). We identified the following:

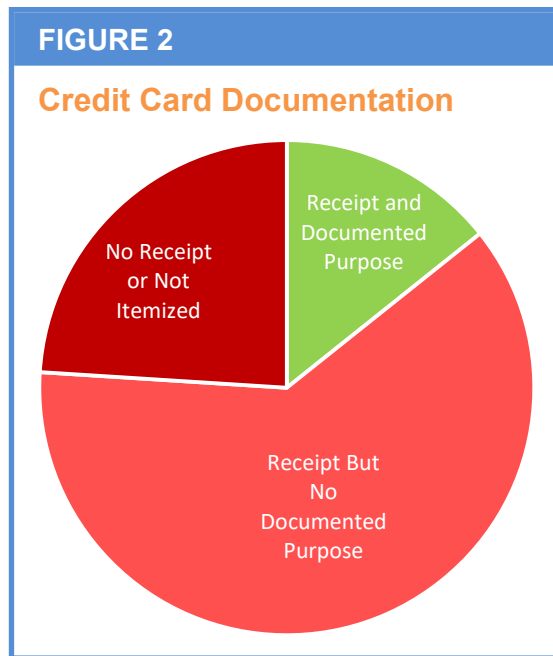
- 23 disbursements totaling \$294,426 had an itemized invoice and a documented purpose.
- 24 disbursements totaling \$228,214 had an itemized invoice but no documented purpose.
- 13 disbursements totaling \$48,657 did not have an invoice or the invoice was not itemized.



In addition, we were unable to determine whether 15 disbursements totaling \$54,758 were appropriately paid because the School did not have written agreements to detail the expected services to be provided, officials were not able to provide the agreements or the agreements did not cover all of the services provided. This included the lack of written agreements with vendors providing ongoing services, such as with an accountant (paid more than \$27,000) and technology support provider (paid \$33,000) who were paid hourly rates for services without a written agreement to detail the expected services to be provided or the agreed upon rates.

We also reviewed 175 credit card charges totaling \$47,739. Of these, 150 credit card charges (86 percent) totaling \$43,439 did not have both an itemized receipt and a documented School purpose (Figure 2).

- 25 charges totaling \$4,300 had both an itemized receipt and a documented purpose.
- 108 charges totaling \$19,572 had an itemized receipt but no documented purpose.
- 42 charges totaling \$23,867 did not have a receipt or the receipt was not itemized.



After our review, we informed the COO of the lack of adequate receipts and the COO subsequently provided us with five additional itemized receipts for charges totaling \$16,086. However, the receipts provided for two of the charges totaling \$12,026 were still insufficient to support the total charges and the documentation was not included with the credit card statements that were reviewed and approved.

We could not determine whether certain disbursements and credit card charges were for School purposes because the supporting invoices or receipts were not sufficiently itemized to indicate what was purchased, the disbursements did not have sufficient documentation of a School purpose and items purchased could be used for non-School purposes (e.g., food, various party supplies and baseball tickets). While the CEO and COO told us that these were for School events, they did not provide a list of attendees for certain disbursements. In addition, cardholders sometimes allowed other staff members to use their cards but did not maintain a log of who had custody of the card at what time, which makes

obtaining receipts from card users more difficult as there is not documentation of who made the purchase. Also, if inappropriate purchases were made, it may be more difficult to hold the appropriate individual accountable.

The types of items purchased, and vendors used, such as those that could also be for non-School purposes, increases the importance of maintaining itemized invoices and documenting the specific School purpose for each item purchased because the School-related purpose was not always apparent. The CEO and COO told us that they document the School purpose by putting the budget code on invoices and receipts. However, documenting the budget code is not sufficient for documenting a School purpose because it shows what budget line an item is recorded to but does not state the specific School purpose.

While budget codes were more generic, such as student needs, officials were able to provide additional explanations for most disbursements (e.g., School fieldtrips, fairs or various meetings). Although the School's policy manual included guidance for food and refreshments at Board-hosted meetings or conferences, it did not cover food and refreshments for other meetings, events or occasions or gifts to staff or students. Without a policy establishing clear guidance and controls for these areas, School officials and other interested stakeholders cannot be assured that providing food and gift giving does not become abusive or wasteful.

Furthermore, School officials were informed in prior Office of the State Comptroller (OSC)² and external Certified Public Accountant (CPA) audits that disbursements lacked adequate supporting documentation, including documentation of a School purpose. However, School officials did not implement adequate corrective action to ensure that all disbursements were supported with an itemized invoice or receipt and documentation of a School purpose.

In addition, School officials did not follow a formal process for the approval of purchases. Of the 60 non-credit card disbursements tested, 58 disbursements totaling \$438,525 did not have purchase orders as required by the School's policy manual and, therefore, did not have proper purchase approvals. The COO told us that the Board approves purchases through the annual budgets. However, the annual budgets are not sufficiently detailed to approve individual purchases. The CEO and COO told us that purchase orders are only required for certain large dollar purchases and the COO told us that they are generally used only when required by the vendor. However, the School's policy manual requires purchase orders for all purchases.

Also, School officials did not maintain support of competition. There was a lack of competition sought, in part, because the Board Chair, CEO and COO believed

2 See Renaissance Academy Charter School of the Arts – Financial Operations (2016M-198)

a threshold was in place requiring competition for only “larger” purchases. For example, the COO told us that he was only required to obtain competition for purchases that exceeded \$5,000. However, the School’s policy manual did not state a threshold for which competition was required. Furthermore, the COO was unable to provide us with documentation of competition for any of the tested purchases, including the ones that exceeded \$5,000. When officials do not seek or document competition, there is no assurance that purchases are made in the most prudent and economical manner without favoritism.

Due to the lack of documentation to support the business purpose, we were unable to determine whether all disbursements and credit card charges were for appropriate School purposes. While these expenditures generally appeared reasonable and appropriate, many of the School’s vendors provide goods or services that could also be used for personal purposes. Therefore, it is essential to document the business purpose and appropriate approvals for all disbursements prior to payment.

School Officials Did Not Perform an Effective Review of Disbursements

The School’s disbursements were not adequately supported, in part, because the Board did not provide adequate oversight of disbursements or ensure there was an effective claims audit by someone independent of the disbursement process.

The Board meeting minutes did not contain any indication of Board review or approval of disbursements and the Board Chair and Treasurer told us that the Board did not review invoices or a list of disbursements. Neither the bookkeeper nor the COO generated a list of disbursements for review or approval. The Treasurer told us that the Board reviewed higher-level financial reports and the Board Chair told us that the Board considered the CEO the approver of disbursements. Therefore, none of the 60 non-credit card disbursements totaling \$571,297 that we reviewed had an independent review.

The CEO, who also approved certain purchases and had full access to the financial software, told us that she reviewed invoices prior to signing checks. However, this was not an independent review and the CEO’s review was not documented on all invoices. While certain individuals reviewed and signed off on invoices for specific areas, this was not an independent review but confirmation that goods and services had been received and coded to the correct budget account. In addition, while the business office executive administrative assistant (assistant) received the checks and invoices to stamp them ‘paid’ after the checks are mailed, she did not conduct a review of the checks and invoices and was not independent as she was involved in the purchasing process.

The CEO has a signature stamp that she allows the assistant to use to sign checks when she is unavailable to physically sign them. Although the CEO and COO told us that written approval was required to use the stamp, the assistant told us that she also used the stamp with verbal approval. The CEO told us that she did not review canceled check images to ensure that only the checks she authorized to be signed using the stamp were signed. The CEO told us that she did not review canceled check images because it was not part of the process when she took over as CEO. Of the check disbursements tested, the CEO's signature stamp was used eight times for disbursements totaling \$59,481.

Also, the Board Chair or Treasurer did not review invoices when dual signatures were required, and the Board Chair also did not review the checks. The Board Chair has a signature stamp that she allows the assistant to maintain and use to sign checks requiring a dual signature without obtaining approval from the Board Chair for each individual disbursement. This circumvents the control of having a dual signature on checks because the Board Chair was not reviewing the check or any supporting documentation. Of the check disbursements tested, the Board Chair's signature stamp was used four times for disbursements for supplies, plumbing work and a walk-in freezer totaling \$96,973. The Board Chair did not provide a reason why she did not authorize individual disbursements prior to the use of her stamp. We also identified one check totaling \$110,800 for buses that did not have the required dual signature.

In addition, during audit fieldwork the CEO's disbursement review process changed due to her extended on-site absence, which began in November 2023 with an expected return in April 2024. Instead of the CEO reviewing the detailed invoices, the COO generated a list of disbursements for the CEO to review so she could approve payments remotely. After the CEO approved disbursements based on this list, the assistant used the CEO's signature stamp to sign the checks. Therefore, the disbursement review process was further limited during this time.

The COO initially told us that there was no review of certain invoices that were automatically paid electronically, such as those with the same dollar amount from month to month. However, he later told us that he did review these invoices. However, reviews of invoices paid electronically were generally not documented, and the invoices should have an independent review. The School also used automatic payments for credit cards, which allowed for most credit card payments to be made prior to review and approval. Of the credit card charges tested, there were 109 totaling \$30,270 paid before review. Therefore, we reviewed the timing of other payments and determined that certain payments were made twice (at the beginning and end of the month), which resulted in many payments made prior to review and approval of the statements and the payment amounts did not align with the statement amounts due. The COO told us that the duplicate credit card payments occurred for a "couple of months" following the School switching bank accounts because the automatic payment drew from both the old and

new accounts. However, the duplicate payments started in November 2022 and continued until May 2023.

In addition, the financial software allows certain users, including the CEO, COO and bookkeeper, to make changes or deletions in the software (such as vendor names or disbursement amounts) without approval and there are not adequate compensating controls in place. School officials, or employees, did not regularly review audit trail or change reports. The COO told us that the financial software had the capability to run audit trail reports but did not provide a reason why it was not independently reviewed. These control weaknesses increased the risk that an inappropriate disbursement could be made and it would go undetected.

Although the School's policy manual required bank reconciliations to be prepared by someone independent of the disbursement process, including review of canceled check images compared to recorded entries, they were prepared by either the bookkeeper, who recorded entries, or the COO who was also involved in the disbursement process including making or approving purchases and preparing checks. The Treasurer reviewed bank statements and reconciliations, but the bank statements did not include canceled check images and the Treasurer told us that he did not review canceled check images prior to October 2023. At that time, the Treasurer started reviewing canceled check images, on a sample basis, following a recommendation by the School's external auditor. However, this was nearly one year after the initial CPA recommendation and months after the March 2023 policy manual update requiring the Treasurer's review. Therefore, no one had reviewed the actual checks to determine whether they were written to the same vendors as recorded in the financial software. In addition, the Board or other designee did not review the check sequence to ensure there were no unexplained gaps in the check sequence which could indicate an unauthorized disbursement.

The CEO told us that she was not aware of the need to review check sequencing and canceled check images. However, this is an essential oversight procedure. We reviewed the sequence of recorded check numbers and for certain checks compared bank statements and available canceled check images to recorded disbursements. We identified minor discrepancies within the recorded disbursement information, which we discussed with officials. While we did not identify any questionable activity, allowing individuals the ability to make disbursements and alter, add and delete data without oversight increases the risk that inappropriate disbursements could be made and remain undetected. For example, a user could conceal a theft by issuing an unauthorized check and then deleting the check or changing the vendor's name in the financial software to conceal the inappropriate disbursement.

The ineffective review process increased the risk that inappropriate disbursements could have been made and not detected.

What Do We Recommend?

The Board should:

1. Ensure a thorough, independent, timely and documented review of claims, including credit card charges, occurs prior to payment.
2. Amend the policy manual for clarification and sufficient supplemental disbursements policies and ensure policies are communicated to staff and enforced. This should include clear guidance for competitive procurement requirements and an independent review of disbursements.
3. Enter into adequate written agreements with service providers and ensure that the agreements are retained.
4. Implement timely corrective action to address previous and current audit findings.
5. Establish written policies and procedures regarding gifts, food and other refreshments that describe the circumstances in which these types of purchases are appropriate and the forms of documentation that must be maintained.
6. Consider discontinuing the use of the signature stamps or ensure adequate oversight of the use of the signature stamps.
7. Consider using alternative financial software that provides adequate controls over changes and deletions, or implement compensating controls for the current software's deficiencies, such as an independent review of canceled check images, check number sequences and audit trail reports (such as change or deletion reports).

The Board Chair should:

8. Authorize the use of the signature stamp after a review of disbursement documentation and periodically review canceled check images to ensure only checks authorized were cashed.

The CEO and COO should:

9. Ensure that all disbursements are adequately supported with an itemized invoice or receipt and a documented explanation for the need and School purpose.
10. Approve all purchases and ensure that the approvals are documented by a signed purchase order, as required by the School's policy manual.
11. Ensure that a written log is maintained when credit cards are shared to track who has the credit cards and is making the purchases.

-
12. Obtain and retain documentation of competitive procurement as required by the School's policy manual.
 13. Ensure that disbursements are made in accordance with written agreements.

The CEO should:

14. Periodically review canceled check images to ensure that only checks authorized and signed by the CEO were cashed.

Appendix A: Response From School Officials



Renaissance Academy Charter School of the Arts
Audit Response Letter:

In response to key findings, although we appreciate the process of the audit that was performed, there are areas in which we disagree with information put into the audit report.

Pertaining to the finding listed, in which it states "school officials did not ensure disbursements were properly reviewed and approved, adequate support and certain disbursements were made without knowing what was purchased." This statement is not a fair reflection of our process. Every purchase is approved by the supervisor of the department in which the purchase is being made. After the purchase is made, our receiving department ensures the materials received are the correct materials to the original order. Once the invoice is received, it gets delivered to the supervisor who approved the purchase to sign, date and code with the appropriate general ledger account and classification. There is not a single purchase made in which school officials are unaware of what the purchase was intended for, as that is how the appropriate code is assigned to the purchase. We acknowledge that we can, moving forward, attach additional detailed information to the disbursement documents to further explain the purchase. For example, if a disbursement receipt says "Foss Science Kits", we can include additional information such as which grade level(s) they are for and which classrooms are using them for teaching and learning. Our process will include adding that additional information from this point on.

See
Note 1
Page 12

The finding listed " Certain non-payroll disbursements did not have adequate supporting documentation." Again, like above, although we believe our documentation was adequate to support the purchase being made, we will include additional, more detailed documentation similar to what was explained in the above paragraph.

The finding listed " School Officials did not perform an effective review of the disbursements." This pertains to "board meeting minutes" that did not contain indication of board review. However, the finance committee, which contains 3 board members, reviews the monthly financial statements including the balance sheet and profit and loss statement. Additionally, the finance committee chairperson, who also serves as treasurer of the board, reviews monthly bank statements, credit card statements, and reconciliations. Canceled checks are also reviewed, and we have implemented the review of the canceled check images by the treasurer as well. We believe this independent review of our purchases, which all ties into the board of directors monthly review of budgeted v. actual expense reports does provide an effective review of our disbursements. We will however, based on the audit finding, review how we can further indicate board and independent review of our disbursements moving forward.

See
Note 2
Page 12

Sincerely,

Dr. Cait Loury
Chief Educational Officer

Craig A. Eichmann
Chief Operating Officer

Appendix B: OSC Comments on the School's Response

Note 1

The audit report details the inadequate supporting documentation and review process, including the lack of itemized receipts (to indicate what was purchased) and documented School purpose. Sixty-two percent of the non-credit card disbursements tested totaling \$276,871 and 86 percent of the credit card charges tested totaling \$43,439 lacked both an itemized invoice or receipt and a documented School purpose.

Note 2

The ineffective review process was not due to a lack of documentation in the Board minutes. The Board did not provide adequate oversight of disbursements or ensure there was an effective claims audit by someone independent of the disbursement process. In addition, an effective review of disbursements should occur prior to payment to help ensure that all disbursements are supported and for actual and necessary School purposes.

Appendix C: Audit Methodology and Standards

We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Section 2854 of the New York State Education Law, as amended by Chapter 56 of the Laws of 2014. We obtained an understanding of internal controls that we deemed significant within the context of the audit objective and assessed those controls. Information related to the scope of our work on internal controls, as well as the work performed in our audit procedures to achieve the audit objective and obtain valid audit evidence, included the following:

- We interviewed School officials and employees and reviewed written policies and procedures, the School's bylaws and Board meeting minutes to gain an understanding of the disbursement, procurement and claims audit processes.
- We used our professional judgment to select a sample of 30 disbursements totaling \$524,951 (including disbursements to a variety of vendors and both check and electronic payments) and used a random number generator to select an additional 30 disbursements totaling \$46,345 of the 1,347 non-credit card disbursements totaling \$4.5 million made from July 1, 2022 through October 2, 2023. In total, we tested 60 non-credit card disbursements totaling \$571,297 (12 percent) to determine whether they were properly reviewed and approved, had adequate supporting documentation, such as an itemized invoice and a documented School purpose, and were for a valid School purpose.
- We selected two months of credit card statements from the 47 credit card disbursements totaling \$260,945 made from July 1, 2022 through October 2, 2023. We used our professional judgment to select the July 2023 credit card statements and used a random number generator to select the November 2022 credit card statements and reviewed all 175 credit card charges (excluding fees) totaling \$47,739 from those statements to determine whether they were properly reviewed and approved, had adequate supporting documentation, such as an itemized receipt and a documented School purpose, and were for a valid School purpose.
- We discussed certain disbursements with the CEO and COO to determine the School purpose.
- We reviewed the recorded check number sequences from July 1, 2022 through October 2, 2023 and followed up on identified gaps (such as voids) in the check sequence. This included a review of bank statements and canceled check images.

We conducted this performance audit in accordance with generally accepted government auditing standards (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.

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.

The Board has the responsibility to initiate corrective action. We encourage the Board to prepare a written corrective action plan (CAP) that addresses the recommendations in this report and forward it to our office within 90 days. 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 the CAP available for public review.

Appendix D: Resources and Services

Regional Office Directory

www.osc.ny.gov/files/local-government/pdf/regional-directory.pdf

Cost-Saving Ideas – Resources, advice and assistance on cost-saving ideas

www.osc.ny.gov/local-government/publications

Fiscal Stress Monitoring – Resources for local government officials experiencing fiscal problems

www.osc.ny.gov/local-government/fiscal-monitoring

Local Government Management Guides – Series of publications that include technical information and suggested practices for local government management

www.osc.ny.gov/local-government/publications

Planning and Budgeting Guides – Resources for developing multiyear financial, capital, strategic and other plans

www.osc.ny.gov/local-government/resources/planning-resources

Protecting Sensitive Data and Other Local Government Assets – A non-technical cybersecurity guide for local government leaders

www.osc.ny.gov/files/local-government/publications/pdf/cyber-security-guide.pdf

Required Reporting – Information and resources for reports and forms that are filed with the Office of the State Comptroller

www.osc.ny.gov/local-government/required-reporting

Research Reports/Publications – Reports on major policy issues facing local governments and State policy-makers

www.osc.ny.gov/local-government/publications

Training – Resources for local government officials on in-person and online training opportunities on a wide range of topics

www.osc.ny.gov/local-government/academy

Contact

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<https://www.osc.ny.gov/local-government>

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