

Town of Parish

Financial Condition and Supervisor's Records

MAY 2019



OFFICE OF THE NEW YORK STATE COMPTROLLER
Thomas P. DiNapoli, State Comptroller

Contents

- Report Highlights 1**

- Financial Condition and Supervisor’s Records 2**
 - How Does a Board Adequately Manage Financial Condition? 2
 - The General Funds Have Excessive Fund Balances and the Highway Funds Have Deficits 3
 - Adopted Budgets Were Not Structurally Balanced 4
 - The Board Did Not Adequately Monitor the Budget 5
 - The Town Relied on Short-term Borrowing to Sustain Operations in the Highway Funds 6
 - How Can Accurate Financial Reports Assist the Board in Managing the Town’s Financial Condition? 7
 - The Board Received Financial Reports That Contained Inaccurate Information 7
 - What Do We Recommend? 9

- Appendix A – Response From Town Officials 11**

- Appendix B – Audit Methodology and Standards 12**

- Appendix C – Resources and Services 14**

Report Highlights

Town of Parish

Audit Objective

Determine whether the Board adequately managed the Town's financial condition and received accurate financial reports to help it do so.

Key Findings

- The Board did not adopt structurally balanced budgets and did not monitor the budgets throughout the year. As a result, the Town accumulated excessive fund balances in its general funds of about \$1 million and deficit fund balances in its highway funds of over \$1.1 million at the end of 2017.
- When combined together, the general and highway town-wide (TW) funds ended 2017 with a deficit fund balance of about \$166,000.
- The Supervisor did not provide the Board with accurate financial reports for managing financial condition.

Key Recommendations

- The Board should adopt structurally balanced budgets and make timely budget modifications throughout the year.
- The Board should transfer funds from the general funds to the highway funds to reduce or eliminate the fund balance deficits.
- The Supervisor should review the bookkeeper's work to ensure that the accounting records and reports are accurate and complete.

Town officials agreed with our recommendations and indicated they planned to initiate corrective action.

Background

The Town of Parish (Town) is located in Oswego County (County).

The Town is governed by an elected five-member Town Board (Board), which consists of the Town Supervisor (Supervisor) and four council members. The Board is responsible for the general oversight of the Town's operations and finances. The Supervisor is the chief executive and chief financial officer. The current Supervisor took office in January 2018. The Town has a part-time bookkeeper who assists the Supervisor with maintaining the accounting records, reconciling the bank accounts and preparing financial reports.

Quick Facts

Employees	40
Population	2,558
2018 Appropriations	\$1.2 million

Audit Period

January 1, 2017 - July 31, 2018. We extended our audit scope back to January 1, 2014, and forward to August 31, 2018 to analyze certain financial trends and short-term debt.

Financial Condition and Supervisor's Records

How Does a Board Adequately Manage Financial Condition?

To effectively manage financial condition, the board must adopt realistic and structurally balanced budgets based on historical or known trends, which provide sufficient recurring revenues to finance recurring expenditures. The board is responsible for estimating what the town will spend and what it will receive in revenue, estimating how much fund balance will be available at fiscal year-end and determining what the expected tax levy will be. Accurate budget estimates help ensure the tax levy is sufficient to meet the town's needs, but not greater than necessary.

A key measure of a town's financial condition is its level of fund balance, which is the difference between revenues and expenditures accumulated over time. It is important for the board to adopt a policy that addresses the level of fund balance to be maintained in each fund and to use the policy in the annual budgeting process to help ensure that fund balance levels are adequate.¹ When fund balance is appropriated, the expectation is that there will be an operating deficit (budgeted expenditures exceeding budgeted revenues) financed by the appropriated fund balance. The board should ensure that fund balance appropriated for the ensuing year's budget does not exceed the amount projected to be available or needed to provide cash flow and a cushion against unforeseen events.

Once the budget has been adopted, the board should monitor the budget by reviewing budget-to-actual reports during the course of the year. The board should inquire about revenues and expenditures not meeting expectations (budget), and make any necessary budgetary amendments before financial condition is negatively affected. The board's approval of budgetary amendments should be formally documented in the minutes.

New York State General Municipal Law (GML)² provides that towns may temporarily advance money held in any fund to any other fund. However, money should be repaid to the fund from which it was advanced no later than the close of the fiscal year in which the advance was made. Additionally, external short-term borrowing such as tax anticipation notes (TANs) and revenue anticipation notes (RANs) may be used to alleviate temporary cash flow shortages. However, this type of debt should not be routinely relied upon to finance Town operations.

¹ When determining the level of fund balance to maintain, the board should consider factors such as the timing of receipts and disbursements; the volatility of revenues and expenditures; contingency appropriations and the reserve funds established for various purposes.

² New York State General Municipal Law (GML) Section 9-a

The General Funds Have Excessive Fund Balances and the Highway Funds Have Deficits

The Board needs to improve its monitoring of the Town's financial operations and take timely action to maintain the Town's financial stability. The Board has adopted budgets that resulted in the accumulation of excessive fund balance in the general town-wide (TW) and town-outside village (TOV) funds and ongoing deficit fund balances in the highway TW and TOV funds.³ At the end of 2017, the Town reported fund balances of \$287,579 in the general TW and \$729,814 in the general TOV fund, which are significantly higher than what the Town needed to maintain as a financial cushion.⁴ These fund balances were 68 percent of the 2018 budgeted appropriations for the general TW fund and 2,265 percent for the TOV fund. Conversely, the highway TW and TOV funds had negative fund balances of \$453,405 and \$650,255, respectively.

Because they have the same tax bases, the Board can make interfund transfers from the general TW fund to the highway TW fund, and from the general TOV fund to the highway TOV fund.⁵ While the Board could have potentially eliminated the deficit fund balance in the highway TOV fund by transferring funds, it did not have sufficient resources to eliminate the deficit fund balance in the highway TW fund because the combined deficit of both TW funds was \$165,826 as of the end of 2017 (Figure 1).

3 The TW funds encompass the entire Town, including the Village of Parish. The TOV funds encompass only the portion of the Town that lies outside of the Village.

4 The Town does not have any restricted fund balance (reserve funds) in either of its general funds and it did not apply any fund balance in the general funds to finance the 2018 budget. Therefore, we analyzed the total fund balances in the general funds.

5 New York State Town Law (Town Law) Section 113

Figure 1: Town-Wide and Town-Outside Village Fund Balances

	2015	2016	2017
General (TW) Fund Balance	\$92,224	\$195,938	\$287,579
Highway (TW) Fund Balance	(\$252,125)	(\$312,515)	(\$453,405)
Total TW Fund Balance	(\$159,901)	(\$116,577)	(\$165,826)
Next Year's TW Budgets	\$919,362	\$863,764	\$893,273
Total TW Fund Balance as Percentage of Next Year's Budget	(17%)	(13%)	(19%)
	2015	2016	2017
General TOV Fund Balance	\$564,728	\$660,854	\$729,814
Highway TOV Fund Balance	(\$567,887)	(\$605,602)	(\$650,255)
Total TOV Fund Balance	(\$3,159)	\$55,252	\$79,559
Next Year's TOV Budgets	\$322,060	\$319,300	\$331,225
Total TOV Fund Balance as Percentage of Next Year's Budget	(1%)	17%	24%

Adopted Budgets Were Not Structurally Balanced

The Board did not fully understand the impact of appropriating fund balance each year. As a result, it did not adopt structurally balanced budgets that provided for sufficient recurring revenues to finance recurring expenditures. Although the Town has had ongoing deficit fund balances in both highway funds since at least 2014, the Board appropriated fund balance totaling \$192,209 and \$408,190 in the highway TW and TOV funds, respectively, from 2015 through 2017. This caused the deficit fund balances to increase each year. In addition, the Board appropriated another \$41,469 in the highway TW fund and \$63,635 in the highway TOV fund to finance the 2018 budget. Because there was no fund balance available to appropriate, both highway funds started 2018 with a budgetary imbalance (appropriations exceeded estimated revenues and available finance sources).

Additionally, the Board budgeted a negative amount of appropriated fund balance in the general TW fund in the 2016, 2017 and 2018 budgets. This resulted in the Town raising about \$131,000 more in taxes than were needed to finance

operations in this fund. Also, the adopted budgets for the general TOV fund did not balance from 2015 through 2018 because the estimated revenues exceeded the appropriations by \$266,550 over the four-year period.⁶ This occurred because the Board budgeted all of its sales tax revenue in the general TOV fund, which was more than needed to fund the appropriations in that fund. Had the Board budgeted some of the sales tax revenue in the highway TOV fund, it may have been able to maintain a stable financial condition in that fund and avoid the excessive fund balance in the general TOV fund.

Although the excess revenues collected over the years in the general funds can be used to reduce the accumulated deficits in the highway funds, it is important for the Board to improve its budgeting practices going forward. In an effort to assist the Board and other officials to better understand municipal budgeting, we provided them with training in August 2018, prior to the adoption of the 2019 budget. We reviewed the 2019 budget and found that the Town is no longer budgeting to use appropriated fund balance that it does not have in the highway TW and TOV funds. However, we noted errors which included incorrectly budgeting a negative amount to be raised by taxes, as well as showing \$2,050 in revenue on the summary sheet for the highway TW fund, while the detail listing only shows \$50 in revenue. Therefore, Town officials can still improve their budgeting practices.

The Board Did Not Adequately Monitor the Budget

While the Board is provided with monthly reports of operations that include actual revenues and expenditures compared to the budgetary estimates for the general and highway funds, including showing appropriation accounts that are overdrawn, the Board did not adequately monitor the budget. The Board annually passed a resolution from 2015 through 2017, giving the Supervisor authority to make budget transfers during the fiscal year. However, the Board is responsible for authorizing budget transfers and cannot delegate this responsibility to the Supervisor. Furthermore, the Supervisor did not make any transfers during 2017 to prevent or correct overdrawn appropriation accounts. At the beginning of 2018, the bookkeeper made 67 budget transfers totaling \$380,160 in the four operating funds to adjust budgetary accounts that were overdrawn in 2017.

Despite the bookkeeper's budget transfers, in 2017, the highway TW fund overexpended its budget by \$142,443 or 31 percent. This primarily occurred because the bookkeeper recorded \$71,424 of expenditures for permanent improvements in the TW fund that were not budgeted in that fund and should have been recorded in the highway TOV fund. The Town also spent more than

⁶ The budget summary pages show negative appropriated fund balance ranging from \$62,475 to \$68,925 each year to plug the difference between appropriations and estimated revenues.

budgeted for contractual snow removal expenditures (\$43,763 or 97 percent), machinery and equipment (\$17,972 or 11 percent) and snow removal personal services (\$14,416 or 10 percent).

In early 2018, the Board passed a resolution stating that it would approve budget transfers during the 2018 fiscal year. We reviewed the Town's records as of July 2018 in the four operating funds and identified 34 appropriations accounts that were overdrawn by over \$255,000.⁷ However, no budget transfers had been made.

Timely detection of budget shortfalls allows for actions to be taken early to address overspending. Waiting until year-end reduces the number of options available. In addition, recognizing shortfalls sooner allows the Board the opportunity to determine whether a shortfall is an ongoing problem that could impact the succeeding year's budget or whether it is a temporary situation.

The Town Relied on Short-term Borrowing to Sustain Operations in the Highway Funds

Because officials did not maintain sufficient levels of fund balance in the highway funds to support current operations, the Town relied on interfund loans and short-term borrowings during our audit period.

At the end of 2017, the Town had a balance of approximately \$978,000⁸ of interfund loans owed by the highway funds to the general funds, an increase of about \$130,000 (15 percent) from 2016. The Board did not routinely monitor the loans and allowed excessive amounts of interfund activity for several years. The Town has not repaid the loans at year-end, as required by GML.

From January 2014 through August 2018, the Town issued TANs and RANs that in total ranged from \$150,000 to \$240,000 each year.⁹ The TANs were borrowed for the beginning of the fiscal year in anticipation of real property taxes and the RANs later in the years for various revenues not yet received. While the purpose of TANs and RANs is to alleviate temporary cash flow difficulties, the Town continued to use such debt as a means to finance operations.

The Board did not make any budgetary provisions in the 2018 budget to reduce or eliminate the ongoing deficit fund balances in the highway funds and reduce the Town's reliance on short-term debt. In reviewing the 2019 budget, we found

⁷ Number of overdrawn accounts: General TW – nine, general TOV – one, highway TW – 21 and highway TOV - three.

⁸ Highway TW - \$233,368 and highway TOV - \$744,661, due to general funds.

⁹ TAN 2014 - \$100,000 and 2015 - \$100,000; RAN 2014 - \$140,000, 2015 - \$140,000, 2016 - \$150,000, 2017 - \$215,000 and 2018 - \$180,000.

that the Board included an appropriation to pay off the \$180,000 RAN issued in 2018. However, the Board has budgeted RAN revenue of \$200,000 as a financing source. This indicates the Board is planning to continue its reliance on short-term borrowing to pay for its operations.

How Can Accurate Financial Reports Assist the Board in Managing the Town's Financial Condition?

The supervisor is responsible for providing accurate monthly reports to the board that summarize financial activities. These monthly reports should include a detailed accounting of all money received and disbursed and reconciled cash balances and detailed year-to-date budget-to-actual comparisons of revenues and expenditures for each fund.

In order to generate accurate financial reports, the supervisor must maintain reliable accounting records that properly track all financial activity (e.g., cash, revenues, expenditures) in the appropriate fund. It is important that the supervisor perform monthly reconciliations of the town's bank statement balances to the cash balances as recorded in the town's records. Any differences must be promptly resolved to ensure that financial activities are accounted for in a proper and timely manner. If the supervisor assigns duties to a bookkeeper, the supervisor should provide sufficient oversight to ensure the bookkeeper maintains suitable records and documents financial information accurately. Complete and accurate records and reports are necessary for the board to make sound financial decisions and effectively monitor the town's financial operations and financial condition.

The Board Received Financial Reports That Contained Inaccurate Information

The former and current Supervisor did not provide adequate oversight of the bookkeeper's duties during our audit period to ensure that the accounting records were accurate and complete and that the Town's bank accounts were properly reconciled. As a result, the financial reports generated for the Board contained inaccurate information. Our review of the Town's records and reports for 2017 through July 2018 disclosed several deficiencies which included, but were not limited to, the following:

- From 2015 through 2017, \$73,675 in revenue from the Consolidated Local Street and Highway Improvement Program (CHIPS) was incorrectly recorded in the highway TW fund instead of the highway TOV fund.¹⁰

¹⁰ While the Town may record a portion of the CHIPS revenue in the highway TW fund, it exceeded the amount that can be allocated to that fund.

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- The bookkeeper¹¹ incorrectly recorded \$174,569 in expenditures for permanent improvements in the highway TW fund rather than the highway TOV fund during 2017. At year-end, the bookkeeper made an adjustment to move \$103,145 of these expenditures to the highway TOV fund, which left \$71,424 in expenditures improperly charged to the highway TW fund. The bookkeeper told us that he left these expenditures in the TW fund because there was only \$103,145 in available appropriations in the highway TOV fund when he made the year-end adjustment. Rather than record the full expenditure to the proper fund, the bookkeeper misstated the amount so that the total expenditures for the highway TOV fund agreed exactly to the total appropriations in the 2017 adopted budget.
 - In 2018, highway TW snow plowing revenues totaling \$69,300 were incorrectly recorded as CHIPS revenue in the highway TOV fund. In addition, health insurance expenditures totaling \$11,169 were incorrectly recorded in the social security expenditure account in the highway TW fund.
 - The Town did not maintain accounting records for the Agency fund (often referred to as TA fund).¹² The TA fund bank account had a balance of \$17,237 at the end of 2017. However, the Supervisor and bookkeeper did not reconcile the bank account and officials could not identify what made up that balance in the account. We determined the TA fund is owed \$20,067 by the highway TOV fund for health insurance and payroll expenses for July 2017 because the appropriate transfers were not made between bank accounts. In addition, the bookkeeper has been collecting the employees' share of health insurance premiums in the TA bank account, without applying the funds towards payment of the Town's monthly health insurance billings.¹³ Because accounting records are not maintained for the TA fund, it is unclear what amount of cash should be in the fund and what the cash is being held for.
 - The Town's December 2017 bank reconciliations for the general and highway fund savings and checking accounts¹⁴ included 29 reconciling items. Many of these reconciling items were carried on the bank reconciliations from month-to-month. They included \$78,356 in increases and \$34,276 in decreases among the accounts and dated as far back as 2015. Some of these adjustments were the result of financial transactions not being properly transferred between bank accounts, while others were unclear as to their

11 The bookkeeper resigned June 30, 2018 and a new bookkeeper was hired in September 2018.

12 The TA fund is used to account for funds held by the Town in a custodial capacity until such amounts are disbursed to the appropriate individual, organization or government unit.

13 The Town has been recording the whole health insurance bill as an expenditure without applying the amounts withheld from employees' pay to reduce the Town's portion of the costs.

14 The Town maintains a checking and savings account for the general TW and TOV funds and a separate checking and savings account for the highway TW and TOV funds.

purpose. In addition, we identified six checks totaling \$855 that had been voided, but were still recorded as outstanding on the bank reconciliations. These checks should have been voided in the financial system and removed from the bank reconciliations.

Due to these inaccurate and poor accounting records, the Town's monthly and annual financial reports contained inaccurate information. Also, the failure to record revenues and expenditures in the correct highway funds has caused inequities among the Town's taxpayers because each fund has a different tax base. Had the Supervisor reviewed the bookkeeper's work more closely, some of the recordkeeping issues could have been identified and corrected.

When Town officials do not have accurate financial information, the Board's ability to monitor the Town's financial affairs, develop realistic budgets and make sound financial decisions may be compromised.

What Do We Recommend?

The Board should:

1. Develop a fund balance policy that establishes a reasonable amount of fund balance to be maintained in each fund to meet the Town's needs.
2. Review estimates of fund balance at year-end as part of the Town's budget process and only appropriate fund balance that is available to finance the next year's operations.
3. Develop and adopt structurally balanced budgets with realistic estimates of revenues and expenditures based on historical trends or other known factors.
4. Transfer excess funds from the general TW fund to the highway TW fund and from the general TOV fund to the highway TOV fund to reduce or eliminate the deficit fund balances.
5. Monitor the budget by reviewing budget-to-actual reports and ensure corrective actions or specific budget amendments are implemented before financial condition is negatively affected.
6. Ensure that interfund advances are repaid in accordance with statute and develop a plan to reduce the Town's reliance on short-term borrowing.

The Supervisor should:

7. Ensure budget modifications are made timely throughout the year and that a detailed listing of proposed budget modifications is provided to the Board for its review and approval.

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8. Periodically review the bookkeeper's work to ensure that the accounting records and reports are accurate and complete.
 9. Ensure that adequate records are established and maintained for the TA fund.
 10. Review monthly bank reconciliations to ensure they are prepared for all bank accounts and any differences are investigated and corrected in a timely manner.

Appendix A: Response From Town Officials



TOWN OF PARISH

Mary Ann Phillips, Supervisor

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May 17, 2019

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333 E. Washington St.
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Dear Sir or Madam: °

In response to the Audit Report shared with me on April ^{30th}, many questions were brought to the table and clarifications were made for a better understanding of the concerns.

I will be meeting with the Town Councilors at our regular Board Meeting on May 16th, in an executive session, to address what was shared with me. When I receive your final Audit Document, we will again discuss the what's, how's, and the who's in order to come up with a Corrective Action Plan and I will do my best to lead Parish, regain the communities trust, and start to again move forward.

Thank you for what you have done for us and for all the help you have, and will be, giving Parish in the near future.

Sincerely yours,

Mary Ann Phillips
Town Supervisor

Appendix B: 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 Article 3 of the New York State General Municipal Law. To achieve the audit objective and obtain valid audit evidence, our audit procedures included the following:

- We interviewed Town officials responsible for financial oversight and reviewed Board meeting minutes to gain an understanding of the Town's budget development and monitoring process.
- We traced all balance sheet accounts and a sample of individual revenue and expenditure accounts from the Town's accounting records to the 2017 annual financial report. Our test included the general TW, general TOV, highway TW and highway TOV funds.
- We compared the budget estimates to actual results for 2015 through 2017 and reviewed the adopted budgets to determine whether total budgeted revenues and appropriations were reasonable. We assessed the operating funds (general TW, general TOV, highway TW and highway TOV) for 2017 to determine which individual revenue and expenditure estimates had the largest budget-to-actual variances. We interviewed Town officials to identify reasons for any large or unusual budget variances.
- We interviewed Town officials to determine who was authorized to perform budget transfers and the procedures. We reviewed Board meeting minutes to identify any budget transfer activity and documented and quantified the number of budget transfers performed by the bookkeeper for the 2017 overdrawn accounts. In addition, we reviewed the July 2018 year-to-date budget to actual report to determine whether appropriations accounts were overdrawn. We followed up on unusual variances reflected in the report to identify the causes.
- We assessed fund balance at year-end from 2015 through 2017 for the operating funds and analyzed the results of operations. We calculated the percentage of fund balance at the end of 2017 as compared to the ensuing year's budgetary appropriations and identified whether it was reasonable.
- We calculated the amount of sales tax budgeted from 2015 through 2017 in the general TOV fund and determined the amount of sales tax that could have been allocated to the highway TOV fund.
- We reviewed reported year-end interfund loans from 2015 through 2017 and determined the net amount of interfund receivables and payables for each fund.
- We reviewed annual financial reports and records to identify short-term borrowings, the amount of each issuance and the items the Town anticipated to borrow the money for.

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- We determined the amount of revenues the Town received from CHIPs and identified how the revenue was allocated between the highway funds. We reviewed reported expenditures for permanent highway improvements to determine whether they were charged to the appropriate funds.
 - We reviewed the accuracy and reliability of bank reconciliations as of December 31, 2017 for all of the bank accounts. We identified and quantified the number and dollar amount of reconciling adjustments reflected on the bank reconciliations and discussed the possible causes of some of the adjustments with the bookkeeper.
 - We interviewed Board members to determine whether they received monthly reports of the Town's financial activity including budget-to actual-results of operations.

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

A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and provided 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 Town Board to make the CAP available for public review in the Town Clerk's office.

Appendix C: Resources and Services

Regional Office Directory

www.osc.state.ny.us/localgov/regional_directory.pdf

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

www.osc.state.ny.us/localgov/costsavings/index.htm

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

www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm

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

www.osc.state.ny.us/localgov/pubs/listacctg.htm#lmgm

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

www.osc.state.ny.us/localgov/planbudget/index.htm

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

www.osc.state.ny.us/localgov/pubs/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.state.ny.us/localgov/finreporting/index.htm

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

www.osc.state.ny.us/localgov/researchpubs/index.htm

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

www.osc.state.ny.us/localgov/academy/index.htm

Contact

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www.osc.state.ny.us/localgov/index.htm

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