



Town of Colden

Water District Operations

Report of Examination

Period Covered:

January 1, 2009 — July 21, 2011

2011M-176



Thomas P. DiNapoli

Table of Contents

	Page
AUTHORITY LETTER	2
INTRODUCTION	3
Background	3
Objective	3
Scope and Methodology	3
Comments of Local Officials and Corrective Action	3
WATER ACCOUNTABILITY	5
Water Loss	5
Billing	6
Delinquent Accounts	8
Recommendations	9
APPENDIX A Response From Local Officials	10
APPENDIX B OSC Comment on the Town's Response	16
APPENDIX C Audit Methodology and Standards	17
APPENDIX D How to Obtain Additional Copies of the Report	18
APPENDIX E Local Regional Office Listing	19

State of New York Office of the State Comptroller

Division of Local Government and School Accountability

November 2011

Dear Town Officials:

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

Following is a report of our audit of the Town of Colden, entitled Water District 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 General Municipal Law.

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

Respectfully submitted,

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

Introduction

Background

The Town of Colden (Town) is located in Erie County and has a population of approximately 3,000 residents. The Town is governed by an elected Board (Board), comprised of four council members and the Town Supervisor. For the 2011 fiscal year, the Town had budgeted expenditures of approximately \$2.2 million, to be funded primarily with real property taxes, sales tax, certain user charges, and State and Federal aid.

The Town provides water services to approximately 200 residential and commercial accounts located in its water district (District), which was established in 2004 and began operations in 2007. Budgeted District expenditures for the 2011 fiscal year are \$201,123, to be funded with property taxes and user charges. The Town purchases water from the Erie County Water Authority (ECWA).

The Town Board established a Water Board, comprised of six appointed community members and one Board member, to oversee the day-to-day management and operations of the District. The Town has one part-time employee that is responsible for reading meters on a quarterly basis, testing water quality and general maintenance and repairs, and a water billing clerk that is responsible for recordkeeping and billing. The Town Clerk collects water rents and the Town Supervisor's bookkeeper deposits the funds.

Objective

The objective of our audit was to review the Town's water district operations. Our audit addressed the following related question:

- Does the Town properly account for water and bill customers completely and accurately?

Scope and Methodology

We examined various records and documents pertaining to the Town's water district operations for the period January 1, 2009 through July 21, 2011.

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 Local Officials and Corrective Action

The results of our audit and recommendations have been discussed with Town officials and their comments, which appear in Appendix A, have been considered in preparing this report. Town officials generally agreed with the findings and recommendations and indicated they would take corrective action. Appendix B includes our comment on an issue raised in the Town's response.

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and forwarded to our office within 90 days, pursuant to Section 35 of the General Municipal Law. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board to make this plan available for public review in the Town Clerk's office.

Water Accountability

Town officials have a responsibility to control the cost of District operations. In order to fulfill this responsibility, it is essential that officials track this resource throughout the system and identify areas that may need attention, particularly large volumes of unaccounted-for water loss. Unaccounted-for water is the difference between the amount of water purchased and the amount of water billed to customers and other identifiable users for a given period. Unaccounted-for water losses can result from source meter errors, customer meter under-registrations, unmetered customers, accounting procedure errors, illegal connections, malfunctioning distribution system controls, storage tank overflows, theft, underground leaks, flushing and municipal use such as fire fighting. The United States Environmental Protection Agency (EPA) has established an industry goal of 10 percent for unaccounted-for water system losses.

The Town does not have a system in place to reconcile the total amount of water purchased to the amount of water billed to its customers and used for municipal purposes. The lack of an overall comparison increases the risk that the Town may be paying more than necessary for water, or that water may be lost within the system or misused without being detected by Town officials. As a result, the Town cannot account for over 17.5 million gallons of water valued at over \$43,000.

Water Loss

A periodic reconciliation of water purchased with water billed is essential for controlling water losses and reducing costs. Periodic reconciliations provide responsible officials with information to detect water loss.

We performed a reconciliation of water purchased to water billed and found that the Town had unaccounted-for losses significantly higher than the EPA goal. Our analysis revealed that the Town's unaccounted-for water was 41 percent and 48 percent, respectively, in 2009 and 2010.

Table 1: Water Loss				
Year	Water Purchased (Gallons)	Water Billed (Gallons)	Water Loss (Gallons)	Percentage of Water Loss
2009	17,692,000	10,405,330	7,286,670	41%
2010	21,520,000	11,257,770	10,262,230	48%
Total	39,212,000	21,663,100	17,548,900	

We reviewed our calculations with the Water Board Chairman (Chairman) who indicated that Town officials had not been monitoring water use or water loss, and that there had been no periodic reconciliations between water purchased and water billed. He also stated that there had been a major water valve leak during December of 2009. Although the valve was repaired, the leak went unnoticed for several months until Town officials found that water bills from the ECWA spiked significantly from the average \$4,000 per month to over \$7,000 in January and February of 2010. However, he did not believe the leak alone could account for the significant water loss. We compared the quantity of water purchased by the Town for the months of December, January and February, for the past three years. During the winter of 2009, the Town purchased almost double the amount as in 2008 and 2010.

Additionally, the Chairman stated that Town officials did not maintain information concerning authorized unmetered water use; therefore, he was unable to provide us with an estimate for the amount of water used when water lines were flushed by the Town or for the amount of unmetered draws by the fire company.¹ However, the Chairman stated that there had been no major fires or fire drills and therefore only a few thousand gallons would have been used by the fire company.

Since Town officials do not perform reconciliations, they did not realize the extent to which water was unaccounted-for. Over the two-year period we reviewed, the Town's water loss totaled more than 17.5 million gallons. Using an average of \$2.50 per thousand gallons paid to the ECWA, we estimate the cost associated with this water loss as \$43,750. It is also likely that a portion of the unaccounted-for water is due to inaccurate meters or customers not being properly billed. As such, the Town missed an opportunity to offset these costs by collecting water rents. For perspective, at a rate of \$4.00 per thousand gallons billed to customers, one million gallons of usage would generate \$4,000 in revenue to the District.

Billing

A good business practice in providing water service is to verify that the meter reading equipment is working properly and that readings are converted to the billing software accurately. Water bills should be reviewed periodically to detect billing errors, to ensure that all users are being billed for usage, and to ensure that meters are properly registering water usage.

¹ There is one fire company located within the boundaries of the Town's water district. The fire company's water usage is not measured with a water meter and water charges are not based on actual water used. The fire company is billed for water usage at a flat annual rate as established by the Town Board.

We tested 40 water accounts² to ensure customers were billed properly in accordance with the rates and regulations established by the Board. We also reviewed water billing, accounts receivable and cash receipt records, to ensure amounts collected were deposited in a timely manner and posted to the appropriate user accounts.

We found all customers were properly billed in accordance with the rates and regulations established by the Board and all amounts due were properly collected and deposited. However, Town officials did not periodically review water billings to ensure that all meters were properly registering water usage or to ensure all water customers were being billed. For example, meter readings were not periodically reviewed for reasonableness, meters were not periodically inspected for damage or tampering, and officials did not attempt to ascertain if there were illegal hookups. We identified the following billing issues:

Unbilled Water Usage — We compared the tax assessment roll for 2011 to the water billing for April 2011 to verify that all water users were being billed for water usage. We identified 25 parcels on the tax roll (with occupied buildings) that did not have water user accounts or water billings. The Chairman stated that the owners of parcels located within the District had the option not to connect to the water system. However, we found that the owners of at least 12 of the 25 parcels had filed applications for a service connection and meter installation. The Chairman stated that since these applicants had paid meter deposits, they would have a connection to the system and may be using water without paying for it.

Metered Usage — We reviewed billing records for nine consecutive quarters ending April 30, 2011 to ensure that all water meters were registering usage and identified 12 accounts with apparent meter problems. These twelve accounts showed no water usage for two or more billing cycles, and four of the 12 had no usage for over a year. The water billing clerk stated she was making a list of accounts with possible meter issues for further investigation; however, as of the end of our fieldwork, these meters had not yet been inspected. The Chairman indicated that he was unaware that there were so many water accounts with possible meter problems. He explained that the water billing clerk should have been reviewing every quarterly billing report and alerting him of possible problems on a regular basis.

Without ensuring that all customers are being billed and that all meters are in working order, the Board lacks assurance that all customers receiving water supplied by the Town are being billed for usage.

² See Appendix C for the sample selection process.

Delinquent Accounts

Good business practice requires municipalities to be diligent in collecting all the money due to them in a timely manner. It also requires the monitoring of customer accounts and taking appropriate action with delinquent customers. Town Law dictates penalties and enforcement means when payments are not made timely.

Penalties — In accordance with Town Law,³ water user charges are due within 30 days of billing and all amounts outstanding after 30 days are assessed a 10 percent penalty.

We reviewed 11⁴ delinquent water payments to ensure penalties were properly applied to the account and found that the water billing clerk did not correctly account for penalties collected. Although a 10 percent penalty was collected on all late payments, the water billing clerk incorrectly posted the penalties as overpayments instead of late fees. As a result of this error, customers received credits toward the next quarterly billing for the amount of the penalty.⁵

Enforcement — The Board is responsible for ensuring that unpaid water rents are enforced in the manner prescribed by Town Law,⁶ by re-levy on the tax roll. The Town's water ordinance also requires that the Town Clerk prepare and submit to the Board a report of all water user accounts that are delinquent at year's end to be re-levied by the County on the annual tax roll.

The Board and Town officials are not complying with statute or their water ordinance regarding the re-levy of delinquent accounts. In November 2010, the Town's past due water accounts totaled approximately \$4,000; however, the Town did not re-levy any outstanding water charges on the 2011 tax roll. The Town Clerk stated that she did not prepare and submit a report of delinquent water accounts for the Board because she had not been aware of this responsibility and was not provided with the information necessary to prepare the report. According to the Chairman, the decision not to enforce unpaid amounts through the re-levy process had been made by the Water Board. The Water Board considered the amounts outstanding to be insignificant and that payments could be enforced through past due notices and payment plans. As such, the Town Board was not informed that there were delinquent accounts at the end of the 2010 fiscal year. As of June 8, 2011, the total outstanding water balance was \$4,855.

³ Town Law Section 198(3)(d)

⁴ We scanned the Town Clerk's receipt records for the three most recent quarterly billings and selected the first 11 late payments identified.

⁵ As penalties were not posted as such, but directly to a customer's account, we were not able to ascertain the total amount incorrectly posted for the audit period.

⁶ Town Law Section 198(3)(d)

A review of the 24 delinquent water accounts revealed that the Town had not received payments from at least four delinquent water users in over a year and had not received a single payment from one customer in over two years. Town officials indicated that past due notices were mailed in July 2011 to notify users that their accounts were past due and the amounts would be enforced through the re-levy process if payment was not received by November 1, 2011.

Errors and omissions in penalties and enforcement have cost the Town lost revenue and unpaid water rents could have been re-levied and already collected.

Recommendations

1. Town officials should document authorized unmetered water use, periodically reconcile the amount of water purchased with the amount billed, and identify and remedy potential causes of significant discrepancies in a timely manner.
2. Town officials should periodically review billing records to ensure that all customers are properly billed and water meters are registering usage accurately.
3. Town officials should ensure meter readings are periodically reviewed for reasonableness and meters are periodically inspected for damage or tampering.
4. The Board should ensure that late penalties assessed are posted correctly on all delinquent water accounts.
5. The Board should ensure that all delinquent water accounts are properly re-levied on the tax roll.

APPENDIX A
RESPONSE FROM LOCAL OFFICIALS

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

TOWN OF COLDEN

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Mr. Robert E. Meller
Chief Examiner
Office of the State Comptroller
Division of Local Government
295 Main Street, Suite 1032
Buffalo, NY 14203-2510

Dear Mr. Meller:

This letter is in response to your October 5, 2011 letter regarding the recent audit of the Town of Colden, Water Operations.

We have reviewed your comments and although there are a couple of discrepancies, we are complying with the recommendations of the audit. We are a new water district with very little training or experience in water district operations and are working toward better efficiency. We sincerely appreciate your input.

The Town of Colden, Water District was formed in 2001 to provide public water to the hamlet area of the Town which is in the southwest portion of the township. This has been a first time undertaking with inexperienced personnel. The water system was built to the specifications of the Erie County Water Authority (ECWA) with the initial agreement that the ECWA would take over the complete operation of the system through a lease management agreement. Unfortunately, the ECWA opted to back out of the agreement to manage the system. Subsequently, the seven member Water Board sought organizational help from local townships who already were managing their own water departments.

The Colden Water District is still on its learning curve and thanks the NYS Comptroller's Office for its critical analysis of our internal operational procedures. The District is addressing all points noted in the audit process and is very optimistic regarding the continued management of the Water Department.

Response To NYS Comptroller Audit

Water Loss

The water loss noted by the Comptroller's office may be attributed to the following:

A 'pressure reducing valve' in the system caused the 'blow off valve' at the rear of the Town Hall to release water into the Cazenovia Creek. This problem was taken care of in March 2010.

The Town set up an ice skating rink during the winter of 2009-2010 and did use the water system for filling and maintenance of the rink. The amount of water from this activity was not monitored.

In February 2010 there was a leak under the centerline of the road at 8268 Boston Colden Road. This was the result of a stone working its way into the 3/4" copper pipe. Due to the nature of a leak such as this, there can be quite a time lag between when the leak actually occurs and the time it is discovered and repaired. The length of time that the leak went unnoticed is not known and the water loss was undefined. The leak was repaired after notification by the homeowner at that address when they noticed water at the surface of the ground next to their driveway.

In December 2010 there was another water leak under the edge of the road at 8440 State Road. Again, the amount of water loss was undeterminable.

The Comptroller's letter states that the Water District did not maintain records of 'authorized unmetered water use'. This was true for flushing of hydrants and blow-off valves by the District during maintenance of the lines. We have already instructed the water worker to perform a measurement of water released during all hydrant flushing's and all blow-off procedures. Unmetered use by the Colden Fire District would account for approximately 450,000 gallons per

year for an estimated total of approximately 900,000 gallons over the reported loss period of 2009 and 2010. However, this 'unmetered' use by the Fire District is paid for through a one time annual payment to the Water District each year.

It seems inconceivable that there was a 17 M gallon loss of water over two years. There would have to be a constant leak of approximately 17 gpm for the entire two year period to account for this type of loss. No substantial problem of this magnitude has ever shown up in the system. An explanation might be in the software between the '██████████ meter reader' and the '██████████ software' program used in the computer. Another potential problem could be at the Erie County Water Meter on Lower East Hill Road. The District is actively investigating the entire situation. Any use of public water for other than public potable use is being monitored.

Billing

Unbilled Water Usage - The Comptroller's office identified 25 parcels on the tax roll with occupied buildings that did not have water user accounts or water billings. The Comptroller's report also states that 12 of 25 parcels had filed applications for service connection and meter installation.

At that time the District Chairman stated (prior to any review of these parcels) that these owners had filed applications for a service connection and in some cases a meter installation. It was also stated that since these applicants had paid meter deposits, they may have a connection to the water system. This in reality is not true.

During construction of the water main past a parcel of land, the owner has the option of having a service connection put in to a shut-off valve at the property line. They do not, however, need to finalize the connection to their dwelling. In some cases this is true. Also, some people opted to pay a meter deposit, but never exercised the option of having the meter installed by the District because they never completed the service to their home. If there is a service to a home without a meter in the home, the water is still shut off at the road by the Water Department. Therefore, they would not be receiving water. These addresses are being double checked to ensure that water is not being drawn illegally.

Meter Usage - The possibility of no meter readings on a particular meter may be the result of a faulty radio signal antenna; a bad connection or no radio antenna in place. At this point in time all meters show current readings. All meter accounts are being compared to debt service accounts to insure that no one is missed.

Delinquent Accounts

Penalties - The audit stated that some penalties were posted as overpayments instead of late fees. Upon review of various accounts, it appears that there is a problem with the software program which needs to be addressed with [REDACTED], our software provider. All accounts with any history of a penalty are being reviewed.

Enforcement - All delinquent accounts are assessed the 10% penalty which is placed on the balance due. Many customers are on fixed incomes and find it difficult to pay on time each month. The Water Department has worked with these people by accepting partial payments. As of October 2011, the amount stood at \$4003. The Auditor's report states that the Chairman said that the Water Board decided not to enforce unpaid amounts through the re-levy process. This may be a misunderstanding by the auditor. It was stated that as of that point in time, a tax levy had not been exercised. The Chairman said that the Board was working with the residents and accepting payments on these bills. The Board intends to re-levy unpaid water bills for delinquent accounts. The Water Board requested the Town Board to approve the re-levy of accounts, and on January 6, 2011, the Town Board authorized the re-levy of unpaid water bills.

See
Note 1
Page 16

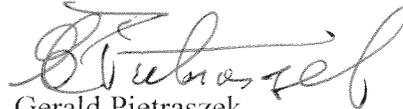
Response to Audit Recommendations

1. Authorized unmetered water use is already being monitored and the Water District is presently conducting water balance monitoring on a weekly basis.
2. The quarterly billing records are being reviewed for consistent and reasonable amounts, and meter readings are being monitored for accuracy.

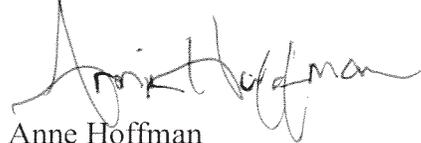
3. As noted above, meter readings are being monitored for reasonableness and meters will be inspected periodically for damage or tampering.
4. Penalties are being posted accurately on delinquent accounts.
5. Delinquent accounts will be re-levied on the tax rolls.

The Town of Colden and the Colden Water District would like to thank the New York State Comptroller's office for its efforts in bringing our attention to some shortcomings in management of the Water District. We will perform the necessary adjustments to meet all of the findings and recommendations of the recent audit. Proper management practices within the District will be followed and all of the details of these practices will be presented in the Corrective Action Plan (CAP) which will be in your office within 90 days of the final audit report.

Sincerely,



Gerald Pietraszek
Chairman Water Board



Anne Hoffman
Supervisor
Town of Colden

APPENDIX B

OSC COMMENT ON THE TOWN'S RESPONSE

Note 1

The Town's 2010 unpaid water charges were not re-levied on the 2011 tax roll as required by Town Law and the Town's local ordinance. Further, the Town's ordinance does not provide for alternate procedures for enforcing delinquent accounts through partial payment arrangements.

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

The objective of our audit was to determine if the Board properly managed and accounted for its water district operations. To achieve our objective, we performed the following procedures:

- We interviewed appropriate Town officials and personnel to gain an understanding of District operations.
- We compared the amount of water purchased to the amount of water billed using Town records and invoices from the ECWA to determine whether the Town has properly accounted for water purchased.
- We compared the amount of unaccounted-for water loss to standards for water loss within municipal systems as established by the Environmental Protection Agency.
- We tested 40 water accounts selected from recent water billing summaries to ensure customers were billed properly in accordance with the rates and regulations established by the Board. The sample of water accounts was selected from the April 2011 billing, which lists all water customers in account number order. We chose every fifth customer, unless the customer had no usage, in which case we used the next account listed.
- For the sample selected, we reviewed water billing, cash receipt and accounts receivable records to ensure collections were deposited in a timely manner and posted to the appropriate user account.
- We compared properties located within the District as listed on the 2011 tax roll to water billing records to ensure all water users were receiving bills for usage.
- For any meters showing no consumption on quarterly billing reports, we verified reading accuracy by observing actual meter readings taken by the Town's meter reader.
- We analyzed penalties assessed on overdue water accounts to ensure late payments were properly charged. We scanned the Town Clerk's receipt records for the three most recent quarterly billings and selected the first eleven late payments identified.

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.

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