



New York State Archives

**New York State Division of Municipal Affairs Bureau of
Municipal Affairs-Examinations Municipal Audit Examination
Reports 13100**

New York State Archives
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Overview of the Records

Repository:	New York State Archives
Summary:	The series consists of field audit reports for counties, cities, towns and villages. The reports were generated pursuant to Article 3 of the Municipal Law, which mandated state review of municipal fiscal policies and procedures and required municipalities to follow standard procedures relating to financial transactions. Each report includes a narrative summary of the examiner's findings noting any fiscal shortcomings and/or malpractice; tabulations of cash transactions, disbursements, and indebtedness; and a list of municipal officials at time of audit.
Creator:	New York (State). Division of Municipal Affairs. Bureau of Municipal Affairs-Examinations
Title:	Municipal audit examination reports
Quantity:	98 cubic feet
Inclusive Date:	circa 1914-1953, 1962-1973
Series:	13100

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Arrangement

Arranged by municipal unit (county, village, town, city) and therein alphabetical by name of municipality.

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Scope and Content Note

The series consists of field audit reports for various counties, cities, towns and villages. The reports were generated pursuant to Article 3 of the Municipal Law, which mandated state review of municipal fiscal policies and procedures and required municipalities to follow standard procedures relating to financial transactions. Examinations were conducted irregularly and

unsystematically and, therefore, reports were not done for every municipality during the period indicated.

Each report includes a narrative summary of the examiner's findings noting any fiscal shortcomings and/or malpractice; tabulations of cash transactions, disbursements, and indebtedness; and a list of municipal officials at the time of the audit.

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Other Finding Aids

Available at Repository

13100-15: Container list is available at the repository.

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Use of Records

Access Restrictions

There are no restrictions regarding access to or use of this material.

Administrative Information

Acquisition Information

13100-15: This accretion includes records from transfer lists 770040, 780015, 790002, 800024, 850015, and 850054.

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Access Terms

- Audits
- Auditing

- Reviewing municipal finances
- Reports
- Municipal finance--Auditing
- New York (State)
- Local finance--Accounting