



# City of Syracuse Internal Controls Over Time and Attendance of the Citizen Review Board

## Report of Examination

Period Covered:

July 1, 2009 — June 30, 2011

2012M-48



Thomas P. DiNapoli

# Table of Contents

	<b>Page</b>
<b>AUTHORITY LETTER</b>	2
<b>INTRODUCTION</b>	3
Background	3
Objective	4
Scope and Methodology	4
Comments of Local Officials and Corrective Action	4
<b>TIME AND ATTENDANCE</b>	5
Internal Controls	5
Private Work During the City’s Normal Business Hours	8
Private Work on Public Property	12
Recommendations	13
<b>APPENDIX A</b> Response From Local Officials	14
<b>APPENDIX B</b> Audit Methodology and Standards	16
<b>APPENDIX C</b> How to Obtain Additional Copies of the Report	17
<b>APPENDIX D</b> Local Regional Office Listing	18

# State of New York Office of the State Comptroller

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## **Division of Local Government and School Accountability**

June 2012

Dear City 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 City Council 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 City of Syracuse, entitled Internal Controls Over Time and Attendance of the Citizen Review Board. 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 City of Syracuse (City) is located in Onondaga County and has approximately 145,000 residents. The Common Council, which comprises 10 elected members, is the legislative body responsible for setting the City's governing policies. The Mayor is the chief executive officer and is responsible, along with other administrative staff, for day-to-day management of the City.

In 1993, the Common Council passed Local Law No. 11 to establish a Citizen Review Board (CRB). The purpose of the CRB is to establish an open citizen-controlled process for reviewing grievances involving members of the Syracuse Police Department. The CRB consists of 11 members: three appointed by the Mayor, and eight appointed by the Common Council. The members of the CRB elect a Chair. The CRB also appoints an Administrator who is responsible, on a full-time basis, for the daily administrative work of the Board. Administrative duties include, but are not limited to, keeping regular office hours, interviewing citizens making complaints, interviewing witnesses, maintaining CRB records, offering conciliation to complainants, recommending and designing public education programs, and preparing periodic reports. According to the Administrator's civil service job description,<sup>1</sup> the CRB Chairperson is responsible for exercising general supervision over the Administrator.

Employees within the CRB consist of the Administrator and a clerk, who are both City employees paid through the regular City payroll process.<sup>2</sup> The Finance Department, headed by the Commissioner of Finance, is responsible for processing the City's payroll. Each City department (including the CRB) is responsible for updating a computerized central timekeeping system that is used to track employee work hours and leave time.

The CRB's budgeted operating expenditures were approximately \$102,000 for the 2010-11 fiscal year, and are part of the City's General Fund operations. On February 4, 2011, the Mayor terminated the Administrator. The clerk was reassigned to another department and the CRB office remained unstaffed for the rest of our audit period. The Administrator was paid a salary of \$43,690 during the period from July 1, 2010 through February 15, 2011.<sup>3</sup>

<sup>1</sup> Although the position is commonly referred to as the CRB Administrator, the civil service title is "Program Coordinator."

<sup>2</sup> Members of the CRB do not receive compensation from the City.

<sup>3</sup> Includes a vacation pay-out of \$5,491 upon separation from the City

**Objective**

The objective of our audit was to examine the City's internal controls over time and attendance of the CRB office for the period July 1, 2009 through June 30, 2011. Our audit addressed the following related question:

- Is the City's system of time and attendance controls over CRB office employees adequately designed and operating effectively?

**Scope and Methodology**

We examined the City's internal controls over time and attendance of the CRB office for the period July 1, 2009 to June 30, 2011. We extended our review of leave records back to January 2009 and through August 31, 2011. We also extended our review of CRB office e-mails back to June 2009.

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 B of this report.

**Comments of Local Officials and Corrective Action**

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

The Mayor and Common Council have 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 Mayor and Common Council to make this plan available for public review in the City Clerk's office.

## Time and Attendance

A good payroll system includes policies and procedures to ensure that employees' time and attendance records are accurate and that employee time records support leave accrual records and payroll payments. Management oversight is also an essential component of any internal control system. The absence of adequate controls over timekeeping may leave a payroll system susceptible to error, abuse, or even fraud.

The City's system of time and attendance controls over CRB office employees is not adequately designed or operating effectively. The City has informal policies and procedures for time and attendance and it relies on departments to maintain and verify employee time records. The City's payroll and personnel department has limited involvement in the verification of time reported by departments. As a result, time records in the CRB are subject to inaccuracies and delays in preparation and approval time.

We found that the Administrator of the CRB, with the knowledge and consent of the CRB's Chairman and/or Vice Chair, conducted business for her personal law practice during the City's normal business hours. The Chairman and Vice Chair told us they authorized the Administrator to work a flexible schedule to conduct personal law work during the City's normal business hours; however, they did not monitor the amount of private work the Administrator was doing. City officials were not aware of the CRB's approval of a flexible work schedule for the Administrator and they indicated that the CRB did not have the authority to authorize such a schedule. The lack of oversight and monitoring of the time and attendance system in the CRB increases the risk for improper use of City time.

We found strong indication that the Administrator spent a significant amount of time conducting private legal work during the City's normal business hours. We also found that the Administrator, possibly with the knowledge and consent of the CRB's Chairman and Vice Chair, used City computers in the conduct of her private law practice, despite the City having adopted a formal computer use policy to help prevent use of public property for private purposes.

### Internal Controls

Formal comprehensive written policies and procedures for time and attendance help to ensure time and attendance records are properly maintained, reviewed, and approved in a timely manner. They also provide a framework for employees to understand the City's objectives and each employee's role in the process. Timesheets for employees

not only serve as a basis for City officials to authorize bi-weekly salary payments through payroll certifications, but they also permit City officials to track the usage of leave time. In addition, formal policies establish oversight responsibilities of designated employees to ensure accuracy and timeliness of time and attendance records.

City officials and employees told us that informal procedures exist for the preparation and approval of timesheets, leave requests, and payroll certifications. The City has not established any formal written citywide policies or procedures for time and attendance. According to City officials, all salaried employees (including department heads) are required to maintain manual biweekly timesheets.<sup>4</sup> Department heads and/or designated supervisors are responsible for approving the timesheets for their employees and each department has their own procedures for documenting and approving employees' leave requests. A designated employee in each department uses the employees' timesheets and/or leave requests to update a computerized central timekeeping system (CTS), which is used for tracking time worked, leave usage, and leave balances for all employees.<sup>5</sup>

In addition to approving employee timesheets, each department head is required to certify a biweekly payroll report for their department and return it to the payroll unit within the Finance Department. The payroll certification reports are generated from the payroll system, which is not linked to the CTS. The payroll unit requests that department heads submit the payroll certifications prior to the payments being issued, but it does not delay payments if certifications are not received.

Each department is responsible for verifying the accuracy of time worked and leave accrual information entered by their designated employee into the CTS. Although staff in the payroll unit periodically review exception reports that show which departments have not entered their biweekly timesheet information into the CTS, they cannot verify the accuracy of the time worked and leave information in the system because they do not receive the supporting timesheets from the departments. The designated employees and the payroll unit have the ability to generate leave accrual reports from the CTS, but the City has no process in place to routinely review or provide the department heads with reports generated from the CTS system that would enable them to reconcile the CTS to the source documents (timesheets). Department heads can request leave accrual reports

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<sup>4</sup> Hourly employees use time cards to document hours worked.

<sup>5</sup> The City's information technology department pre-populates each employee's daily hours in the CTS in accordance with employee contracts and/or agreements. If an employee works their regular hours and charges no leave during a pay period, the employee designated to update the CTS can simply submit the electronic time record without entering any changes.

from the designated employees at their discretion. Without routine or consistent review, there is a risk that leave time may not be properly recorded, resulting in employees receiving leave benefits or payments upon separation to which they are not entitled.

We found weak controls over the CRB office's time and attendance. The CRB Administrator did not maintain adequate time records on file, did not ensure that the central timekeeping system was kept up to date, and did not approve the clerk's timesheets or certify payrolls in a timely manner. The clerk was responsible for updating the CTS for herself and the Administrator each biweekly pay period. The Administrator, as department head, was responsible for approving the clerk's leave requests and manual timesheets. The Administrator and clerk both told us that the Administrator maintained manual timesheets; however, City officials were unable to locate any manual timesheets for the Administrator covering our audit period. In addition, officials also could not find 25 of 42 bi-weekly timesheets for the clerk.<sup>6</sup> The 17 timesheets that were located for the clerk covered the period between June 2009 and March 2010 and they were approved en masse by the Administrator on March 16, 2010, an average of 134 days after the bi-weekly pay periods covered by the timesheets. Without timesheets and an appropriate and timely level of supervisory oversight, it would be virtually impossible for City officials to verify that payroll payments are accurate. It also increases the risk that employees may be compensated for hours not worked or that they may use more leave time than they are entitled to.

The City has no policy that requires supervisory approval of department head timesheets or leave requests. Based on our discussions with the Clerk, Chairman and Vice Chair of the CRB, the Administrator did not submit timesheets to anyone for supervisory approval. The Administrator told us the Chairman and Vice Chair were aware of her time worked, even though they didn't see her timesheets. The Administrator stated that leave requests were discussed and approved verbally by the Chairman and/or Vice Chair, and she verbally approved leave requests of the clerk. Both the Chairman<sup>7</sup> and Vice Chair indicated that the Administrator made them aware of any leave time she took.

In addition to approving the clerk's timesheets well after the clerk had been paid, the Administrator was also significantly late in certifying the payrolls. We located 39 of 42 bi-weekly payroll certifications

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<sup>6</sup> There were 42 pay periods from the start of our audit period (July 1, 2009) until February 4, 2011 – the date that the Administrator was terminated and CRB operations were temporarily suspended by the City.

<sup>7</sup> The Chairman indicated that he saw the Administrator about twice a month for the Board meetings.

from July 1, 2009 to February 4, 2011 and found the Administrator often certified several months' worth of biweekly payrolls at once. On average, the payroll certifications were signed 77 days after the end of the pay period. Also, the clerk did not always update the CTS in a timely fashion. On November 30, 2010, the payroll department notified the Administrator that the system had not been updated for the CRB office staff since June 2010. The City continued to pay both the clerk and Administrator during this time, despite the lack of documentation indicating they had worked the required hours.

When we evaluated information technology (IT) controls over the CTS, we found that employees with access to the system have the ability to change previously submitted work hours and leave time for both the current and previous fiscal year.<sup>8</sup> Although such changes could impact the employees' current leave balances, the changes are not logged by the system, so there is no documentation that shows what changes are made. This IT weakness gave the clerk the ability to delete or change previously recorded leave time for herself or the Administrator without leaving an audit trail. To test this weakness, we traced the daily hours worked and absences recorded on the clerk's approved manual timesheets to time worked and leave recorded in the CTS. Our test was limited because only 17 of her timesheets were on file. With only minor exceptions, we found that the time worked and recorded leave usage had been entered correctly in the time and attendance system. No similar test could be done for the Administrator because no manual timesheets with supervisory approval were made available for our audit.

The Administrator told us she reviewed accrued leave balances periodically as reported to her on the payroll certification reports or from reports the clerk generated from the CTS. Although it was not a regular review, she said what she saw seemed to be correct. However, our review of payroll certification reports showed no leave usage or accrued leave balances reported, so we question how the Administrator could have used these reports to monitor leave usage and balances in the CTS.

**Private Work During  
the City's Normal  
Business Hours**

Employees are responsible for conducting work activities designated by their employer either through verbal or written instructions, agreements, and/or job descriptions. It is expected the employee will conduct these work activities during normal business hours of the employer and will observe all policies and procedures established by the employer for time and attendance. If a local government chooses

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<sup>8</sup> The employees designated to update the time and attendance system in each department only have access to the time records of employees in their department.

to allow employees to work flexible (flex) time,<sup>9</sup> then it should provide guidance on flex time in its written policies and establish procedures to authorize and monitor flex time arrangements.

There is a civil service job description for the position of CRB Administrator which describes work activities to be performed in this role as a paid employee of the City. The Administrator was granted leave time<sup>10</sup> by the City as outlined in a fringe benefit fact sheet for salaried executive employees. The Administrator was required to work 7.25 hours within the City's established normal business hours.<sup>11</sup> City officials told us that the City has no formal flex time policy. The CRB office is unique from other City departments because the CRB appoints the Administrator, who serves at the discretion of the CRB. As such, it is important for the City to clarify the roles and responsibilities of the City and CRB with respect to monitoring the time and attendance of the Administrator and authorizing the use of flex time. City officials have not done this.

After the Mayor terminated the Administrator in February 2011, the City's IT personnel collected the hard drives of three computers in the CRB office and the City obtained a forensic analysis of the hard drive contents. The analysis focused on e-mails sent and/or received from 2009 to 2011. The analysis found that the Administrator spent a significant amount of time during normal business hours engaging in private legal work using a City-owned computer.

City officials provided us with a narrative summary of the analysis of e-mails collected from the computer hard drives in the CRB office, along with hard copies of the e-mails. The analysis of the e-mails found that the Administrator was performing work for her private law practice during the workday, including representation of individuals and corporate entities in real estate, divorce, child custody, property, and employment discrimination matters. For example, the analysis revealed the Administrator performed the following tasks during City business hours in connection with her private law practice:

- Attended real estate closings, depositions, and client meetings
- Communicated with clients and opposing counsel on a regular basis
- Represented clients in administrative and federal court trials
- Drafted briefs and other legal documents and electronically filed motions in federal court

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<sup>9</sup> A work policy that allows employees to set their own work schedule, to include starting and ending hours. There are usually specified limits set by the employer.

<sup>10</sup> To include vacation, holiday, personal and sick leave time

<sup>11</sup> Monday through Friday, 8:00 a.m – 5:00 p.m

- Conducted legal research.

City officials gave us access to printed copies of e-mails and other documents from the computers in the CRB office. Our review of the e-mails corroborated information in the summary provided by the City. Based on the number and content of the e-mails we reviewed during our audit period, there is a strong indication that the Administrator spent a significant amount of time conducting private legal work during the City's normal business hours.

We also reviewed case search results from the New York State Unified Court System (NYSUCS) and U.S. District Court which show details of court appearances and telephone conferences for various landlord-tenant cases and federal trials in which the Administrator represented a client. Our review of the case results from the NYSUCS show the Administrator present in the Syracuse City Court at 9:30 a.m. on eight separate days during our audit period, for 11 different cases related to landlord/tenant matters. We compared the dates of the cases to the time entered in the CTS for the Administrator and found the Administrator charged one full day of sick leave and two partial days of sick leave on the days of the court appearances, but the CTS shows her working 7.25 hours each day for the remaining five days.

Our review of the case results from the U.S. District Court show the Administrator's attendance on 12 dates during our audit period for proceedings before a judge, court trials and/or pre-trial phone conferences for three different federal court cases. We compared the dates of attendance<sup>12</sup> to the time entered in the CTS for the Administrator and found the Administrator reported leave time for three full days, but reported working 7.25 hours for the remaining nine days. According to the City's Corporation Counsel, none of these cases involved City matters or were related to the Administrator's position with the CRB.

The Administrator told us the Chairman and Vice Chair approved her use of e-mails for her private law work and there was a verbal agreement between them which allowed her to work on her personal law work during the time she reported to the CRB office. She told us that the CRB was aware at the time of her appointment that she is a licensed attorney and she was given standing permission by the CRB to conduct her private law work. She said she always made them aware when she was working on her personal law work, including any time she left the building. She told us the Chairman and Vice Chair gave her permission to adjust her work hours when needed.

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<sup>12</sup> None of the dates for the federal court cases overlapped with the dates reported in the case results from the NYSUCS.

The Chairman and Vice Chair told us they approved a flexible work schedule for the Administrator, but did not monitor the amount of personal law work the Administrator was doing. However, contrary to the Administrator's contention, the Chairman told us he was not in contact with the Administrator on a daily basis and her personal law work rarely came up when he met with her, which was about twice a month. And while the Vice Chair told us that the Administrator notified her when she was conducting her personal law work, she had no documentation of such contacts or showing when the Administrator adjusted her City work schedule for her personal law work and when she made up the hours for the City.

The Administrator also told us that City officials established a 7.25 hour work day for her as a salaried employee, but never gave her a start or end time. She explained that she typically worked from 9:00 a.m. to 6:00 p.m., but the Chairman and Vice Chair authorized her to use flex time, so she had permission to adjust her work hours when needed. For example, the Administrator told us if she attended a landlord/tenant case at 9:30 a.m., the appearance would last a half hour and she would go to work at the CRB office at 10:00 a.m. that day. Or, if a matter related to her personal law work required her to take an hour off from work, she would adjust her work hours to make up the time. She told us that all the work hours<sup>13</sup> reflected in the CTS related to her CRB duties and not her private law practice because she did her private work during lunch, charged leave accruals for this time, or used flex time to make up the hours. However, without detailed timesheets showing beginning and ending work times (including lunch breaks), City officials have no way to conclusively determine whether the Administrator worked the required number of hours each week.<sup>14</sup> In addition, without a written agreement between the Chairman, Vice Chair and Administrator showing the approval of a flexible work schedule, City officials have no way to conclusively determine if the Administrator adhered to a flexible work schedule as she described.

The Chairman told us he approved a flexible work schedule for the Administrator to conduct personal law work and that the CRB was aware she was an attorney and had her own private practice. The Chairman said he was not aware of how much personal law work was being conducted and the Administrator's personal law work was not often discussed when they met, about twice a month. The Chairman could not recall if he gave the Administrator permission to use the City computer and/or the e-mail system to conduct personal law work.

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<sup>13</sup> 7.25 hours each day unless leave time was charged.

<sup>14</sup> The CTS shows the total work hours each day. It does not show starting and ending times or lunch breaks.

The Vice Chair told us the Board gave the Administrator permission to conduct personal law work at the CRB. She stated that the Administrator was not allowed to come and go as she pleased, but instead the Administrator would notify the Board when she needed to work on matters related to personal law work and that the Administrator made up time when she left early or needed to be out of the office. However, the Vice Chair acknowledged that she did not monitor the amount of private work the Administrator was doing. The Vice Chair told us she was not sure if the Administrator used CRB computers for personal law work.

City officials told us that CRB employees must adhere to the City's time and attendance policies and the CRB did not have authority to allow a flexible work schedule for the Administrator. Officials told us there would be no reason for a flexible work schedule for City purposes beyond normal business hours. No complaints could be received in the CRB office past 5:00 p.m. since the building closed at this time. City officials acknowledge that they did not establish a system of checks and balances or require the Administrator to report to anyone at the City. Therefore, City officials were not aware of the CRB's approval of a flexible work schedule for the Administrator.

**Private Work on  
Public Property**

Administrative controls for municipal computers include establishing and monitoring compliance with acceptable use policies, which inform users what constitutes proper use of municipal computers. These policies should strictly prohibit using computers for personal gain. Computers, e-mail and Internet access are resources provided to municipal employees and officials to help them efficiently and effectively perform their official business and authorized work. Employees and officials are responsible for the proper and economical use of computers made available to them for the purpose of conducting municipal business. Like other workplace activities, the use of these resources should be subject to oversight by supervisors and department heads, even when used during breaks, lunch time and outside of normal business hours.

The City has implemented a Computer Use Policy which provides general guidelines for appropriate behavior of City employees when using the City's computers, e-mail system, Internet and Intranet. The policy explains the network of computer hardware and software that permit the sending and viewing of electronic messages from one personal computer to another constitutes the City's e-mail system and that this system is City property. Limited personal use of the City's e-mail system is acceptable provided such use does not impede the conduct of City business or interfere with the employee's job responsibilities or productivity. Inappropriate use of the City's computers and e-mail system includes use that does not meet the primary goals or interests of the City.

The Administrator's explanation of personal law work conducted on the City's computer and the content of the Administrator's e-mails that we reviewed show the Administrator was using the City's computer for uses that did not meet the primary goals or interests of the City. When personal use is more than incidental, or interferes with an employee's job performance or productivity, it could be cause for supervisory and/or disciplinary action.

## **Recommendations**

1. The Council and responsible City officials should establish appropriate written policies and procedures to provide clear and consistent guidance on time and attendance and the maintenance of leave records. Policies should be communicated to all employees and all responsible officials, directors, department heads and/or supervisors should ensure the procedures followed by City employees are in compliance with the City's established policies. Any non-compliance should be addressed accordingly.
2. The Council should clarify the role of the City and the CRB Board as it relates to the time and attendance of City employees working in the CRB office.
3. City officials, directors, department heads and/or supervisors should establish an adequate system of internal controls to ensure that appropriate timesheets are maintained by all salaried City employees and that the timesheets contain timely supervisory approval and are retained on file to support payroll expenditures.
4. City officials should provide a system of routine checks and balances to ensure that time is properly reported by employees who have access to change or delete previously submitted work hours and leave time in the CTS. Such a system should include producing and reviewing audit logs of changes made to previously entered leave time.
5. The IT Department and City officials should ensure all employees and officials receive the Computer Use Policy, and officials, directors, department heads and/or supervisors should ensure that computer usage by City employees is in compliance with the City's established policy. Any activity that is not in compliance with the policy should be addressed.

**APPENDIX A**  
**RESPONSE FROM LOCAL OFFICIALS**

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



**OFFICE OF THE MAYOR**

**Stephanie A. Miner, Mayor**

June 4, 2012

New York State  
Office of the State Comptroller  
Division of Local Government & School Accountability  
Attention: Rebecca Wilcox, Chief Examiner  
333 East Washington Street – Room 409  
Syracuse, New York 13202-1428

RE: Report of Examination: 2012M-48  
Audit Response Letter

We have reviewed the audit report and agree with your recommendations. A Corrective Action Plan will be submitted within 90 days.

Sincerely,

William M. Ryan  
Chief of Staff

Cc: Stephanie A. Miner  
Mayor, City of Syracuse

## APPENDIX B

### AUDIT METHODOLOGY AND STANDARDS

During this audit, we examined the City's internal controls over time and attendance of the CRB office for the period July 1, 2009 through June 30, 2011. We extended our review of leave records back to January 2009 and through August 31, 2011 and our review of CRB office e-mails back to June 2009. To accomplish our audit objective and obtain relevant audit evidence, our procedures included the following:

- We interviewed City officials and employees as part of a comprehensive evaluation of the City's system of internal controls over time and attendance operations of the CRB and the application controls of the CTS.
- We reviewed and analyzed available time records and reports to assess the reliability of data evidence.
- We reviewed all payroll check payments to the Administrator and Clerk during our audit period for comparison to authorized salaries.
- We reviewed 17 manual timesheets of the CRB clerk that were available for review for the period June 2009 through March 2010 and examined the dates and timeliness of the CRB Administrator's approval and compared time reported on the timesheets to time entered in the CTS to identify any discrepancies in work or leave time entered in the CTS.
- We reviewed 39 of 42 bi-weekly payroll certifications that were located for the period July 1, 2009 to February 4, 2011, and examined the dates and timeliness of certification by the CRB Administrator.
- We interviewed the Administrator, clerk, Chairman and Vice Chair of the CRB to gain an understanding of time and attendance practices in the CRB office.
- We reviewed a document provided by the City summarizing a review of e-mails collected from the hard drives of computers in the CRB office. We examined hard copies of the related e-mails to corroborate the findings in the summary.
- We reviewed case search results from the New York State Unified Court System (NYSUCS) and U.S. District Court which show details of court appearances and telephone conferences for various landlord-tenant cases and federal trials in which the Administrator was a representing attorney. We compared these dates with leave recorded for the Administrator in the CTS.

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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Andrew A. SanFilippo, Executive Deputy Comptroller  
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