



Three G Volunteer Fire Company, Inc.

Internal Controls Over Financial Activities

Report of Examination

Period Covered:

January 1, 2011 — February 29, 2012

2012M-131



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

October 2012

Dear Company Officials:

The Office of the State Comptroller is authorized to oversee the fiscal affairs of fire companies statewide, as well as their compliance with relevant statutes and observance of good business practices, through the conduct of audits. These audits identify opportunities for improving fire company operations and governance. By doing so, the audits can help fire company officials manage company resources efficiently and effectively, and provide accountability for moneys used to support company operations. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard company assets.

Following is a report of our audit of the Three G Volunteer Fire Company, Inc., entitled Internal Controls Over Financial Activities. This audit was conducted pursuant to 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 fire company officials to use in effectively managing operations and in meeting the expectations of the public. 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 Three G Volunteer Fire Company, Inc. (Company) is located in the Towns of Martinsburg and Greig in Lewis County. The Company, which was established in 1954, has two fire stations¹ and 38 volunteer members who provide fire protection services for the Towns of Martinsburg, Greig, and Turin.

The Company is governed by a nine-member Board of Directors (Board), including the Board President (President). The Board is responsible for the general management and control of the Company's financial affairs. According to the Company's by-laws, it is the duty of the Treasurer to accept and deposit all moneys received, to disburse money only upon resolution, and at each meeting to render a report of all moneys held and/or on deposit, including a statement of accounts payable and receivable. The Company derives the majority of its funding from fire protection contracts with the three towns it serves. In the 2011 fiscal year, the Company's deposits totaled \$212,114, of which \$109,268 was from fire protection contracts and other support received from the three towns serviced by the Company. Disbursements made by the Treasurer during 2011 totaled \$202,332.

Objective

The objective of our audit was to examine the internal controls over the Company's financial operations. Our audit addressed the following related question:

- Are Company controls adequate to ensure that financial activity is properly recorded and reported and that Company moneys are safeguarded?

Scope and Methodology

We examined internal controls over the Company's financial operations for the period January 1, 2011 to February 29, 2012. For bar sales cash receipts, we expanded our testing to January 1, 2010 to the end of our audit fieldwork, May 2, 2012.

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 is included in Appendix B of this report.

¹ The main fire station is located in the Town of Martinsburg and the second fire station is located in the hamlet of Brantingham, in the Town of Greig.

**Comments of
Local Officials and
Corrective Action**

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

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 Secretary's office.

Financial Activity

Good internal controls help ensure that financial activity is properly recorded and reported, and appropriate Board oversight of financial operations can help safeguard Company moneys. Detailed documentation of all transactions, proper authorization of expenses, and timely deposit of cash are essential in accounting for Company moneys. The Company's by-laws should include provisions that address these goals and provide specific guidance to those responsible for these duties.

Controls over the Company's financial activities were weak. The Board failed to provide adequate guidance to those responsible for receiving and depositing cash and exercised little oversight of the Treasurer and other officials who performed these duties. Although the Company's by-laws provide for limited controls over cash disbursements, Company officials did not comply with the by-laws, and also allowed for the unmonitored use of debit cards by Company officials.

The Board's failure to provide oversight of the Company's fiscal operations creates a significant risk that Company disbursements may not be for appropriate purposes and that all moneys received may not be deposited and accurately recorded.

Board Oversight

The Board is responsible for overseeing the Company's fiscal activities and safeguarding its resources. To fulfill this duty, it is essential that the Board establish a system of internal controls over cash receipts and disbursements based on policies and procedures designed to provide for, among other things, the proper segregation of financial duties, the effective managerial oversight of financial activities, and the accountability of moneys collected during fundraising events. Control procedures that segregate the transaction approval, accounting, and asset custody functions are designed to prevent or detect errors and fraudulent activity. Policies and procedures also should require independent oversight of the work performed by those involved in financial operations. General Municipal Law requires certain fire companies² to obtain an annual audit of their financial records by an independent public accountant. The lack of appropriate oversight increases the risk that errors and/or irregularities may not be prevented or detected.

² Those with revenues of \$200,000 or more that contract to provide fire protection service to a city, town, village, or fire district

While the Company's by-laws include a list of the Treasurer's duties, the Board has not established policies and procedures to guide the Treasurer in performing those duties. In addition, the Board does not provide adequate oversight over the work performed by the Treasurer throughout the year. Oversight is essential since limited staffing does not allow for a proper segregation of duties. For example, the Board does not audit claims prior to approving the bills for payment; does not review supporting documentation for debit card purchases predominately made by the Treasurer; does not review the Treasurer's monthly bank statements, reconciliations, and canceled check images; and does not require receipts to be issued for moneys received. Lastly, the Board does not conduct an annual audit or engage an independent public accountant to audit the Treasurer's records. Instead, the Company uses the services of a local accountant who annually compiles Company records when preparing the IRS Form 990 each year at no cost to the Company. Fire Company officials stated that they consider this to be the annual audit of the Treasurer's records; however this does not constitute an audit. As a result of the lack of oversight, the Board has allowed errors and inconsistencies to occur and go undetected and uncorrected.

Cash Receipts

Adequate cash receipt procedures ensure that all cash received is properly identified by source, and recorded and deposited in a timely manner. The issuance of duplicate receipts and/or tickets is an important control for tracking money collected for fundraising and other events and for verifying the accuracy of the financial records. Board oversight of all individuals who receive and collect cash provides added assurance that Company funds are properly safeguarded.

Our audit determined that the Company's controls over cash receipts are extremely weak. Company officials have not developed any policies governing the collection and depositing of cash, nor do they provide sufficient oversight of those involved in receiving cash.

For the 2011 fiscal year, the Treasurer reported having received and deposited \$212,114 in receipts from various sources. Of this amount, \$55,857 or 26 percent was received in cash. Table 1 shows a summary of the types of revenues received.

Table 1: 2011 Revenues	
Revenue Type	Amount
Fire protection services and other support from the towns the Company serves	\$109,268
Fund-raising activities ^a	\$52,907
Bar sales	\$25,593
Annual letter drive ^b	\$14,485
Pull-tabs	\$2,459
Foreign fire insurance moneys	\$1,924
Miscellaneous moneys ^c	\$5,478
Total of Revenues Received in 2011	\$212,114
^a Includes moneys collected for the annual clam bake, annual golf tournament, auction, chicken barbeques, dinners held at the fire hall, kitchen sales, and hall rentals ^b Includes moneys received from residents the Company serves who are sent a letter requesting a contribution to the Company ^c Moneys from grants, pool fillings, pumping, bar tips, and bank interest	

Due to the weak controls over cash receipts, we reviewed select Company cash receipt activities for the 2011 fiscal year. We were able to verify that the \$109,268 received from fire contracts and other support provided by the towns serviced by the Company and \$1,924 in foreign fire insurance moneys were properly accounted for and deposited into Company bank accounts. However, due to the lack of adequate documentation to establish accountability for cash receipts, Company officials would be unable to verify if most of the other revenues received were properly recorded and deposited.

The Treasurer stated that pre-numbered tickets are often issued for various Company fund raisers such as raffles, dinners, dances and other events; however, these tickets are not inventoried and compared to cash collected and deposited. Therefore, there is no way for Company officials to determine with any degree of certainty that all moneys collected during these fund raising events have been accurately reported and deposited into Company bank accounts. The same is true for the \$5,055 in hall rental revenues reported for the 2011 year. The Company has developed a hall rental contract form which is supposed to be completed and submitted by individuals or groups wishing to use the fire hall. However, the Treasurer told us that these forms are not always submitted and he was unable to provide us with any rental forms to support rental revenues reported for the 2011 year. As a result, Company officials have no assurance that all moneys received for the rental of the fire hall have been accounted for and deposited.

We also examined the controls in place relating to revenues derived from the bar operated by the Company throughout the year for dances, dinners, banquets, and other events. The Company has not established any written policies or procedures related to the receipt and deposit of moneys derived from bar sales. The Company purchased two electronic cash registers which are used to record bar sales when the Company's bar is open for business. In addition to a printed register tape, each register keeps an electronic tally of cumulative sales which is saved to the register's memory and can be used to provide a comparison with cash deposited. Company officials stated that they were unaware of this control feature and simply relied on bar sale reports provided to them by the Treasurer.

Company officials told us that one member of the Company is appointed as bar manager and only members of the Fire Company are allowed to work behind the bar. According to the Treasurer, each bartender is provided with start up cash in the register and, at the end of his shift, each bartender closes out his drawer by turning a key to generate and print a register tape showing the total of sales recorded on the register. The register money and printed tape is then put into a bag and placed in the Treasurer's office to be counted and later deposited by the Treasurer. According to the Treasurer, not all bartenders count their cash prior to putting it into the bag and he does not issue receipts to any bartenders when receiving their cash. The Treasurer stated that he normally counts the bar sale moneys in the presence of another Company member, places the register receipts in an envelope, and later deposits the money along with other Company revenues in the bank.

We compared cash register tapes retained by the Treasurer for the 2011 year with bar sales reported by the Treasurer on deposit reports and monthly Treasurer's reports presented to the Board. We also compared the amounts shown on the register tapes to control numbers generated by the Company's electronic cash registers which reflect the cumulative total of all sales recorded on each register. Due to the discrepancies found during our testing of 2011 bar sales, we expanded our audit to include all bar sales for the period January 1, 2010 through May 2, 2012 (the end of our field work).

We found that bar sales reported and deposited by the Treasurer do not agree with the total bar receipts shown on register tapes or recorded sales on the Company's cash registers. In total, the amount of bar sale money deposited by the Treasurer was \$1,516 less than the total recorded sales shown on the Company's cash registers.³ The

³ Company officials told us that bar sales from the annual Company banquets are rung through the cash registers but no money is collected during these events. We subtracted the recorded sales (\$1,385) shown on the cash registers for the dates corresponding with the annual banquets in 2010, 2011 and 2012, when determining the amount of unaccounted for bar receipts.

Treasurer stated that this difference is likely attributed to “over rings” by bar tenders. In addition to the discrepancies noted above related to bar sales, we also found that Company officials do not keep inventory records of beer, liquor, and wine purchased, which hinders their ability to monitor and improve the operations of the Company’s bar.

As a result of the cash receipt weaknesses reported above, Company officials have no assurance that all moneys received and collected have been properly recorded and deposited.

Cash Disbursements

An adequate cash disbursement process ensures that all disbursements are properly approved before payment, adequately supported, accurately recorded in a timely manner, and periodically reported to the Board. The Company’s by-laws state:

- “It shall be the duty of the secretary to list the amount and sources of all bills presented for consideration and to record in the minutes the action taken by the Corporation on these bills”
- “All disbursement of money shall be made only upon resolution of the Corporation at a Regular Monthly Meeting or Special Meeting”
- “The Treasurer together with the President or a Chief will sign all drafts against the Corporation’s checking and/or savings accounts.”

Company officials did not comply with the Company by-laws. The Treasurer rather than Secretary lists the bills to be considered for payment in his Treasurer’s report and the majority of the bills listed have already been paid by the Treasurer prior to approval by the Board at Company meetings. In addition, Company officials told us that bills are approved for payment without actually reviewing the bill and supporting documentation. Further, both the President and Treasurer have been issued debit cards which by their nature violate Company by-laws requiring dual signatures and prior approval for all Company disbursements. The Board did not adopt a written debit card usage policy or establish adequate control procedures to address the inherent risks associated with debit cards and there was no indication the Board monitored the cards’ use or verified whether the transactions were for legitimate Company purposes.

The Company has six bank accounts; three checking accounts (one had no activity during our audit period) and three savings accounts. The Treasurer pays most bills out of one checking account.⁴ During

⁴ A separate checking account is used for transactions related to pull tabs.

our audit period, 510 checks/debits and withdrawals were made from the Company's bank accounts totaling \$345,991. We tested 231 disbursement transactions totaling \$186,197 to determine if they were made in compliance with Company by-laws, contained adequate support, and were for appropriate Company purposes. Our testing included cash disbursements made in the months of July 2011 and January 2012 as well as disbursements made during our audit period in four high-risk categories: (1) debit card activity, (2) cash withdrawals and checks written to "cash," (3) checks written to Board members or their outside business interests, and (4) payments to unusual vendors or to vendors that appear unrelated to Company operations. Our audit disclosed \$57,204 in exceptions:⁵

- Of 84 disbursements totaling \$43,212⁶ paid in July 2011 and January 2012, 80 disbursements totaling \$43,080 were made prior to approval by the Corporation as required by the Company by-laws.
- There were 112 debit card charges totaling \$13,355 during our audit period. We reviewed the 59 charges greater than \$75, totaling \$11,804, and found that six charges totaling \$1,769 had no receipt on file to indicate the nature and appropriateness of the purchases.
- We identified 24 checks made payable to cash during our audit period totaling \$9,330. The Treasurer was unable to provide any documentation for 23 of these checks totaling \$9,324. He stated that 18 of the unsupported checks totaling \$7,450 were for payments made to two bands that regularly perform at Company dances and events, three checks totaling \$774 were for reimbursement to the Treasurer and two other Company members for purchases they made for the Company, and two checks totaling \$1,100 were for start up cash for a Company-sponsored auction and the Company's pull tab payment cash box. We also identified a \$1,000 cash withdrawal from a Company savings account. The Treasurer told us he made this withdrawal to obtain start up money for a golf tournament fund raiser, and that he deposited the funds back into a Company account along with the other revenues from the tournament. However, because the Treasurer had no receipts or other documentation to support these cash payments and the re-deposit of the start up moneys, we were unable to confirm his assertions.

⁵ Some disbursements had more than one exception.

⁶ Some transactions tested during these months are also included in the following bullets.

- We identified 14 checks totaling \$2,031 that appeared to be made to Board members or their outside business interests, and payments to unusual vendors or vendors that appear unrelated to Company operations; the Treasurer was unable to provide us with support for these payments. However, he stated that seven of these checks totaling \$1,050 were to the person who cleans the fire hall, three checks totaling \$96 were to reimburse Company officials for supplies and repairs paid by them for Company purposes, two checks totaling \$600 were to individuals winning the Company's 200 Club drawing, one check for \$150 was a return of a fire hall rental security deposit to an individual, and one check for \$135 was to a beverage vendor for bar inventory purchased.

The lack of Board oversight, inadequate policies and procedures, and lack of compliance with statute and the Company's by-laws have created an environment where financial controls were virtually nonexistent. As a result, there is a serious risk that the Company's moneys could be misused without being detected.

Recommendations

1. The Board should provide oversight over the duties performed by the Treasurer throughout the year, including a review of the Company's bank statements/canceled checks, monthly bank reconciliations, and other financial records.
2. The Board should ensure that an annual audit of the Treasurer's records is performed in accordance with the law.
3. The Board should adopt written policies and procedures for handling cash receipts and processing cash disbursements.
4. Company officials should maintain documentation to establish accountability for fundraising events, including the start-up money provided and the number and dollar amount of tickets sold and the unsold tickets remaining.
5. The Board should ensure that those responsible for administering fire hall rental contracts retain a copy of such records. In addition, the Board should periodically request to see a copy of these contracts and verify the moneys due have in fact been received, deposited, and recorded in the accounting records by the Treasurer.
6. The Board should approve bills prior to payment and ensure that appropriate supporting documentation is included.

7. The Board should eliminate the use of debit cards or revise the Company by-laws to permit their use and establish controls to address the inherent risk associated with debit cards.

APPENDIX A

RESPONSE FROM LOCAL OFFICIALS

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

3G VOLUNTEER FIRE COMPANY, INC.

P.O. Box 112 Glenfield, New York 13343



Mark Austin, President
Rick McNeil, Vice President
Daniel Hirschey, Secretary
Andrew Krokowski, Treasurer

Bob Watson, Chief
Steve Skiff, 1st Assistant Chief
Dave Heller, 2nd Assistant Chief
Rick Watson, 3rd Assistant Chief
Carlton Spencer, Jr. Past Chief

September 16, 2012

To: Office of the State Comptroller
Attn: Rebecca Wilcox – Chief Examiner
State Office Building Room 409
333 East Washington Street
Syracuse, New York 13202-1428

From: Three G Volunteer Fire Company, Inc.

Subject: Audit of the Three G Volunteer Fire Company, Inc.

Report Number: 2012M-131

Please accept this letter as our response to the recent exit interview pertaining to the draft report of findings of the financial records for the Three G Volunteer Fire Company, Inc. The Council thanks you and your staff for their courtesy and professionalism during the conduct of the audit.

The Council has reviewed the report, and agrees with the reports recommendations. Appropriate changes to our policies and our by-laws will be implemented by the Council and the membership of the department.

During the audit process, the Council became more aware of the financial activities within the company. The council has already resolved some recommendations after the departure of the auditor. For each recommendation included in the audit report, the following is our corrective action plan that has either already been applied or has been proposed.

Recommendations:

1. The Board should provide oversight over the duties preformed by the Treasurer throughout the year including a review of the Company's bank statements/cancelled checks, monthly bank reconciliations, and other financial records.

Action Plan: Bank statements/cancelled checks, reconciliation reports and other financial records will be reviewed at every council meeting. After the council has reviewed these documents, a three person committee will then sign off, stating that they viewed these documents. This committee will rotate throughout the council every month.

2. The Board should ensure that an annual audit of the Treasurer's records is performed in accordance with the law.

Action Plan: The Council will be having a certified public accountant audit all financial records thoroughly, annually in accordance with the law.

3. The Board should adopt written policies and procedures for handling cash receipts and processing cash disbursements.

Action Plan: The Council is in the process of creating a written policy for handling cash receipts and processing cash disbursements.

4. Company Officials should maintain documentation to establish accountability for fundraising events, including the start-up money provided and the number and dollar amount of tickets sold and the unsold tickets remaining.

Action Plan: The Council has begun developing a procedure for written receipts to better track accountability for fundraising events, including the start-up money provided. The Council has also implemented a log to track the number and dollar amount of tickets sold and the unsold tickets remaining.

5. The Board should ensure that those responsible for administering fire hall rental contracts retain a copy of such records. In addition, the Board should periodically request to see a copy of these contracts and verify the moneys due have in fact been received, deposited, and recorded in the accounting records by the Treasurer.

Action Plan: The Council has been securing all fire hall rental contracts within our office. The contracts will periodically be brought before the council for review, to verify the moneys due have in fact been received, deposited, and recorded in the accounting records by the Treasurer.

6. The Board should approve bills prior to payment and ensure that appropriate supporting documentation is included.

Action Plan: The Council has already begun reviewing all bills and documentation prior to payment.

7. The Board should eliminate the use of debit cards or revise the Company by-laws to permit their use and establish controls to address the inherent risk associated with debit cards.

Action Plan: The Council has begun the process of revising the Company by-laws to permit the use of a debit card and establish controls to address the inherent risk associated with debit cards.

We believe the audit process and recommendations has assisted us with developing new methods of conducting business, and better controlling our financial activities. We greatly appreciate your time and your suggestions.

Sincerely,

Mark Austin
President
Three G Volunteer Fire Company, Inc.

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

We assessed the internal controls over the Company's financial operations for the period January 1, 2011 to February 29, 2012. For bar sales cash receipts, we expanded our audit period from January 1, 2010 to our last day of fieldwork, May 2, 2012.

To accomplish our audit objective and obtain relevant audit evidence, we performed the following procedures:

- We interviewed Company officials and reviewed the Company's by-laws to gain an understanding of the policies and procedures used to control, record, and monitor financial activity.
- We reviewed two months of disbursements activity (July 2011 and January 2012) on bank statements to determine whether documentation was available to support the transactions, and we traced to entries in the accounting records.
- We reviewed all 59 debit card purchases in excess of \$75 made during our audit period.
- We reviewed 88 high-risk payments totaling \$131,125 identified during our audit period (i.e., payments to officials or their outside business interests, payments to "cash," and payments to unusual vendors or vendors that appear unrelated to Company operations).
- We reviewed all cash transfers and withdrawals during our audit period to determine whether they were supported and proper.
- We tested bar sales cash receipts for the entire audit period to determine if sales reported per the cash registers agreed to cash receipts recorded in the accounting records and deposited by the Treasurer. This included tracing the deposits on the Treasurer's monthly deposit reports to deposits on the bank statement.
- We tested whether revenues from three fire protection contracts, foreign fire insurance and pull tabs were properly recorded in the accounting records and deposited in 2011.

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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