



Brentwood Volunteer Fire Department Internal Controls Over Financial Operations

Report of Examination

Period Covered:

April 1, 2010 — March 31, 2012

2013M-79



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

June 2013

Dear Department 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 Board of Trustees 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 Brentwood Volunteer Fire Department, entitled Internal Controls Over Financial 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 fire department 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 Brentwood Volunteer Fire Department (Department) is located in the Town of Islip (Town) in Suffolk County. The Department is affiliated with the Brentwood Fire District (District) and provides fire protection services to District residents. The Department was first organized in 1899 and currently comprises eight fire companies. The Department has a Chief, three Assistant Chiefs, a Secretary and a Treasurer. The Department is operated in accordance with its bylaws, and is governed by an eight-member Board of Trustees (Board). The Board is responsible for the Department's overall financial management. Annually, the members elect a Treasurer. The Treasurer, under the supervision of the Board, is responsible for the Department's financial duties, which include receiving and disbursing funds, maintaining accounting records, and preparing financial reports. Members elected two different individuals as Department Treasurer for the 2010-11 and 2011-12 fiscal years. The Department's receipts totaled approximately \$52,300 for the 2011-12 fiscal year.

Objective

The objective of our audit was to evaluate the internal controls over the financial operations of the Brentwood Volunteer Fire Department. Our audit addressed the following related question:

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

Scope and Methodology

We examined the financial operations of the Brentwood Volunteer Fire Department for the period April 1, 2010, to March 31, 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 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 Department officials and their comments, which appear in Appendix A, have been considered in preparing this report. Department officials generally agreed with our recommendations and indicated they planned 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 Department Secretary's office.

Financial Operations

The Department is a tax-exempt, not-for-profit organization that provides volunteer manpower to operate the fire equipment and houses owned by the District. The Board is responsible for establishing policies and procedures that ensure cash and other resources are properly safeguarded; transactions are authorized and properly recorded; financial reports are accurate, reliable, and filed in a timely manner; and that the Department complies with its bylaws and other applicable laws, rules and regulations.

Department bylaws¹ require the Treasurer to receive all moneys collected; maintain adequate financial records to account for all moneys received; and to prepare monthly and annual financial reports. The bylaws also require the Board to engage an independent person or firm to conduct an annual audit of the Treasurer's books and records. While not required by the bylaws, it is essential that the Board review monthly bank reconciliations, bank statements and canceled checks to ensure the Treasurer has properly recorded all cash transactions, and that book balances agree with cash on hand and in the bank. In addition, the Treasurer is required to prepare and file an annual Form 990² with the Internal Revenue Service (IRS).

The Treasurer does not perform monthly bank reconciliations, or present bank statements or canceled checks to the Board. This resulted in a bank balance that was about \$34,100 higher than reported on the Department's books. In addition, there was unusual deposit activity that resulted in shortages totaling \$1,602.³ The Board allows two individuals, rather than the Treasurer, to manage the golf outing bank account and the Department Chief's bank account, without oversight, and in violation of the bylaws. Records to support disbursements totaling \$33,363⁴ and deposits totaling \$99,643⁵ for these accounts are inadequate and inaccurate. The Board has not contracted for an audit of the Treasurer's records for about 10 years and the Treasurer did not submit monthly or annual financial reports to the Board or Form 990 with IRS for 2010 or 2011. As result, there is an increased risk that Department moneys could be stolen or misused without detection, and that the Department could lose its tax-exempt status.

¹ The Department's bylaws, which dictate the manner in which departmental operations are to be conducted, set forth the duties of the Board and the Treasurer, along with various other positions.

² Organizations exempt from income tax are required by IRS regulation to file this form.

³ General \$1,412 + annual fund drive \$190 = \$1,602

⁴ (Golf \$4,274+ \$5,097) + (Chief \$16,730 + \$7,262) = \$33,363

⁵ (Golf \$37,738+ \$32,404) + (Chief \$20,126 + \$9,375) = \$99,643

Financial Records

Accurate and complete accounting records are essential to maintain accountability over financial resources. Monthly bank reconciliations help determine the accuracy of accounting records and should be prepared on a timely basis. These reconciliations should show whether the Treasurer has properly recorded all cash transactions, and whether book balances agree with cash on hand and in the bank. Therefore, the Treasurer must reconcile the bank balances with the book balances for each fund to ensure that the Department's cash assets are accounted for properly.

General Savings and Checking Accounts – The Department maintains a general checking account and general savings account. The general checking account is used for the disbursement of budgeted expenditures⁶ and the general savings account is used for ancillary expenditures. Budgets are approved by a two-thirds vote of the regular members present at the March Department meeting and become effective as of April 1. Ancillary expenditures must receive an affirmative vote of two-thirds of the Department members present at a regular or special meeting of the Department. All expenditures (budgeted and ancillary) must be reviewed and approved by the Board and have a signed voucher for the Treasurer to disburse funds.

The former Treasurer failed to record deposits, transfers, interest earned and bank adjustments in the cash journal for the general savings account for the fiscal year ending March 31, 2011. The combined omissions resulted in a difference of about \$34,100 between the Department's book balance and the bank records. The bank balance was \$98,500 while the books showed a balance of \$64,400. In addition, although the former Treasurer recorded disbursements from the general savings account in the cash journal, he never actually transferred funds from the general savings account to the general checking account to cover \$8,548 in written checks. All general savings disbursements were written from the general checking account without a matching transfer from the savings account. As a result, the general checking account was overdrawn 12 times and the Department was charged \$60 in bank fees.

Furthermore, the former Treasurer did not keep a comprehensive cash journal for the general checking account. The only financial record for the general checking account was a computerized list that contained voucher numbers and the corresponding payees, check numbers and dollar amounts. The Department did not maintain Board-approved vouchers, receipts, invoices, bank statements or canceled checks for the year. We obtained copies of bank statements from the bank

⁶ Ancillary expenditures are funded by donations, moneys remaining from previous year's budgets, and funds from fundraising events other than the annual fund drive.

and determined that 67 checks totaling \$26,529 from the fiscal year ended March 31, 2011, were written from the general checking account. However, Department officials did not maintain sufficient documentation to support that these expenditures were for actual Department purposes. We also obtained a selection of 16 canceled checks⁷ from the bank totaling \$7,631 and compared the payees, check numbers and dollar amounts to the general checking account financial record. We did not find any discrepancies.

During our review of bank statements, we found unusual deposit activity in both the general savings and general checking account. In May 2010, two deposits were made into the general checking account at the bank's ATM totaling \$4,093; however, the deposits were reversed by the bank because the total manually entered into the ATM did not match the amount actually deposited. According to the bank statements, the actual amount deposited was \$3,541; \$552 less than what was manually entered into the ATM. In June 2010, the amount of deposit entered into the ATM was \$860; however, the entire amount was reversed by the bank. The total shortage in ATM deposits for the general checking and savings accounts totaled \$1,412. Department officials did not maintain supporting documentation for bank deposits and were unable to provide a justifiable explanation for the unusual activity. Because of the lack of supporting documentation, Department officials were unable to determine what actually made up these deposits. Finally, the former Treasurer did not prepare bank reconciliations or present the Board with bank statements or canceled checks for the general savings or general checking accounts. Therefore, these shortages were not detected by the Board.

For the fiscal year ending March 31, 2012, the Treasurer maintained detailed cash journals for the general savings and general checking bank accounts. However, the Treasurer did not prepare monthly bank reconciliations, or provide bank reconciliations, bank statements or canceled checks to the Board. Due to these deficiencies, we prepared monthly bank reconciliations for a five-month period⁸ during the 2011 fiscal year for the general checking account. Except for some minor exceptions that we discussed with Department officials, we determined that all funds were accounted for and the financial records

⁷ We randomly selected checks from the check ledger using a random number generator. We compared the canceled checks to the general checking financial record and then compared this information to the bank statements.

⁸ We performed a bank reconciliation of the first five months of the fiscal year. We chose the first five months because they were the first Treasurer's reports to the Board that the Department had on file. We used the monthly Treasurer's reports and the coinciding monthly bank statements to identify the monthly cash receipts, transfers in and out, and cash disbursements. We reviewed the bank statements coinciding with the monthly reports to identify the total outstanding checks for each month.

for this account contained all relevant information. Additionally, we reviewed all of the transfers from the general savings account into the general checking account to ensure that all general savings account expenses were properly financed. We also reviewed a sample⁹ of 16 check disbursements from the general checking and savings account totaling \$7,548 made by the Department during the 2011 fiscal year. We found that the disbursements were generally supported by adequate documentation and appeared to be for Departmental purposes.

Annual Fund Drive – Department officials have an annual fund drive in which they mail out letters to residences and local businesses requesting donations. A portion of the money raised from the fund drive determines the budget for the Department for the year. The money raised from the fund drive is disbursed between the Department, the Benevolent Association, and the eight fire companies. The Department receives 40 percent of the net amount from the drive for its annual budget.

For the fiscal year ended March 31, 2011, the former Treasurer did not maintain adequate accounting records of the receipts from the 2010 fund drive or supporting documentation for bank deposits. The only record provided was a report that showed \$32,578 was received from the drive. Despite the lack of adequate accounting records, Department officials did maintain all of the original receipts for the moneys received. We reviewed all 1,168 fund drive receipts and determined that the Department actually collected \$32,768, \$190 more than what was actually reported by the Treasurer. Additionally, we reviewed the bank statements for the fund drive account to determine how much cash was actually deposited and transferred into the account during the fiscal year. The bank statements reflected a total of only \$31,287 in deposits and/or transfers into the account for 2010 fund drive, \$1,291 less than what was reported by the Treasurer. Department officials were not able to provide an explanation for the shortage of funds deposited into the fund drive bank account. For the fiscal year ended March 31, 2012, the Treasurer maintained adequate accounting records of receipts from the fund and supporting documentation for bank deposits. The Department received \$20,707.56 in cash receipts from the 2011 fund drive. We traced a sample¹⁰ of 45 fund drive

⁹ We selected every third voucher listed on the check ledger, removing the disbursements from the fund drive and the golf outing because they are not supported by a "Request for Payment" form that is to be approved by the Board. Every third voucher listed on the check ledger was tested to ensure we reviewed a minimum of 25 percent of the population. We reviewed the "Request for Payment" forms to ensure that they were approved by at least three Trustees.

¹⁰ We randomly selected three receipt bundles and compared the receipts to the fund drive report, the Board minutes and the Bank statements, to ensure all receipt packets were properly recorded in the financial records and that all funds were deposited.

receipts totaling \$1,507 to the bank statements, accounting records and duplicate receipts for bank deposits and determined that moneys were deposited timely and intact.

Golf Outing – The Department holds an annual golf outing fundraiser. The receipts collected include donations from local businesses that sponsor the outing and fees paid by individuals to play golf.

The Department's golf outing bank accounts are handled by an individual who is not the Treasurer, in violation of the Department's bylaws. The bank statements reflected a total of \$35,789 and \$33,342 in disbursements for 2010 and 2011, respectively. We reviewed payee information for all check disbursements for 2010 and 2011. There was no supporting documentation to determine whether payments were for appropriate uses of the golf outing funds for seven checks totaling \$4,274 in 2010 and nine checks totaling \$5,097 in 2011. There was no indication that any payments from this account were approved by the Board prior to disbursement because they were not supported by signed vouchers. Without supporting documentation, the risk increases that cash could be used for inappropriate purposes.

The cash receipt records for the golf outing were inadequate, inaccurate and poorly supported. Cash receipt collections from both sponsor donations and golf registration fees totaled \$37,738 and \$32,404 in 2010 and 2011, respectively. The cash receipt records for the sponsor donations listed the sponsor's names and the dollar amounts. However, records for the golf registration fees did not indicate the dollar amounts. As a result, Department officials could not reconcile these records to supporting documentation to determine if all fees were accounted for. Additionally, the cash records were not always accurate and did not always contain all of the cash received. For example, we determined that 33 sponsor donations totaling \$5,980 in 2010 and three golfer receipts totaling \$1,015 in 2011 were not recorded in the cash records. Inadequate and inaccurate cash records increase the risk that Department moneys could be stolen or misused and never detected.

Furthermore, there was only limited supporting documentation for bank deposits. Cash receipt collections totaled \$37,738 and \$32,404 in 2010 and 2011, respectively; however, only \$37,217 in 2010 and \$32,243 in 2011 was actually deposited; \$521 less in 2010 and \$161 less in 2011 than what was collected. Of the 17 deposits made in 2010, seven deposits totaling \$13,782 were not supported by deposit receipts. None of the 14 deposits made in 2011 were supported by deposit receipts. As a result, Department officials cannot ensure that deposits were made timely and intact or that all collections were actually deposited into the bank.

Department Chief's Account – The Department Chief's account (Chief's account) is funded by a portion of the moneys collected from the annual golf outing and is used to fund miscellaneous Department expenditures. Unlike the funds used for the Department's general savings account, Department members do not vote to use funds from this account. Funds expended from this account are used at the discretion of the Chief. However, in accordance with the Department bylaws, all expenditures must be reviewed and approved by the Board and have a signed voucher for funds to be disbursed.

The Chief's account is handled by an individual who is not the Treasurer, again in violation of the bylaws. We determined that the Chief's account was funded with only \$5,000 from the 2010 golf outing; however, deposits and disbursements from the Chief's account during 2010 totaled \$20,126 and \$16,730, respectively. There was no documentation to support any other deposits or most disbursements. Per the bank statements, 15 deposits were made into the bank account with no deposit slips or any other documentation maintained by Department officials. Furthermore, there was no documentation for disbursements which included 13 check disbursements totaling \$7,823, three electronic payments to a cellular phone company totaling \$6,113, and three cash withdrawals totaling \$1,938 in 2010.¹¹ Additionally, there was no indication that any payments from this account were approved by the Board prior to disbursement because they were not supported by signed vouchers. Furthermore, only nine of the 12 bank statements for 2010 were available for review; therefore, Department officials were unable to determine the total deposits and disbursements for the year.

We found similar issues for 2011. The Chief's account was funded with only \$4,000 from the 2011 golf outing; however, deposits and disbursements from the bank account totaled \$9,375 and \$7,262, respectively. There was no documentation to support any of these deposits or disbursements. Per the bank statements, four deposits were made into the bank account with no deposit slips or other documentation maintained by Department officials. Furthermore, there was no documentation for five check disbursements totaling \$1,028, one purchase made with a debit card totaling \$242 or 18 cash withdrawals totaling \$5,920 in 2011. Additionally, there was no indication that disbursements from this account were approved by the Board prior to disbursement because they were not supported by signed vouchers. Furthermore, we were only able to review nine out of the 12 bank statements because they were not maintained by the Department Chief. Without a detailed accounting identifying what

¹¹ Two disbursements totaling \$606 were supported by receipts, and there were also disbursements of \$250 and \$72 in bank fees for 2010 and 2011, respectively.

these moneys were used for or where the funds came from, the risk increases that cash could be used for inappropriate purposes.

The Treasurer's lack of bank reconciliations, combined with the Board's lack of oversight of the recordkeeping activities and disbursements made by various individuals, resulted in the inaccurate and incomplete records. Allowing individuals other than the Treasurer to maintain bank accounts increases the risk that Department moneys could be stolen or misused.

Annual Audit

Department bylaws require the Board to engage an independent person or firm to conduct an annual audit of the Treasurer's books and records. An annual audit, including the review of source documentation, serves as an important internal control over cash receipts and disbursements by providing independent verification that transactions have been recorded correctly and that cash has been accounted for properly. It also provides the Board with an added measure of assurance that the Treasurer's financial records and reports contain reliable information needed for management decisions.

The Board did not obtain an independent audit of the Treasurer's financial records and reports for the fiscal years ended March 31, 2010, 2011, and 2012. The Board reviewed the financial records for all three fiscal years; however, this review was inadequate. The Board simply reviewed the manual records developed by the Treasurer and did not compare or review source documents such as bank statements and canceled checks. According to Department officials, they have not had an independent audit in approximately 10 years because of the cost. Because there was no proper audit of the Treasurer's records and reports, the Board did not detect and correct the errors that had occurred.

Reporting

The Treasurer is responsible for preparing and submitting monthly and annual reports to the Board. These reports are important tools that provide the Board with the information necessary to monitor Department operations and other interested parties with a summary of the Department's financial activities. In addition, the Treasurer is required to annually prepare and submit to the Internal Revenue Service (IRS) Form 990¹² due to the United States Treasury Department by May 15.

The Treasurers did not submit monthly financial reports to the Board during the fiscal years ended March 31, 2011, and 2012. Additionally, both Treasurers did not submit annual reports to the Board of all the

¹² Form 990 is an annual information return required to be filed with the IRS by most organizations exempt from income tax under section 501(a) and certain political organizations and nonexempt charitable trusts.

revenues and expenditures and year-end account balances for either fiscal year. While we were provided a copy of an IRS Form 990 for 2010 (fiscal year ended March 31, 2011), the former Treasurer did not actually submit the form to the IRS. Also, as of September 2012, the Treasurer had not yet prepared Form 990 for the 2011 fiscal year or filed for an extension.

Due to these weaknesses, we attempted to verify the information that was listed on the prepared but unfiled Form 990 for the 2010 fiscal year. The former Treasurer listed gross receipts as \$82,589; however, we were only able to account for \$67,751.

Without completed monthly or annual financial reports, the Board cannot verify the Department's total revenues or expenses for the 2010 and 2011 fiscal years. Furthermore, the failure to prepare and submit IRS Form 990 puts the Department at risk of losing its tax-exempt status.¹³ Finally, the Board's lack of financial information led to errors and irregularities in the financial records occurring and remaining undetected.

Recommendations

1. The Treasurer should maintain accurate, complete, and up-to-date accounting records that document all cash receipt and disbursement transactions.
2. The Treasurer should ensure general savings account disbursements are not made without matching transfers from the savings account.
3. The Treasurer should retain supporting documentation for all deposits and disbursements such as Board-approved vouchers, receipts, invoices, bank statements and canceled checks.
4. The Treasurer should prepare monthly bank reconciliations, and present them with bank statements and canceled checks to the Board for review for all accounts, including the golf outing and Chief's account.
5. The Treasurer should handle the banking for the golf outing and the Department Chief's account, and supervise any accounting activities for those accounts handled by others.

¹³ The Pension Protection Act of 2006 requires the IRS to revoke the exempt status of any nonprofit that is required to file an annual return (Form 990, 990-N, 990-EZ, or 990-PF) but has failed to do so for three consecutive years. Revocations are mandatory and automatic under the law.

6. The Board should ensure that all disbursements are supported by vouchers that are signed and approved by the Board prior to disbursement by the Treasurer.
7. The Treasurer should ensure all deposits are supported by deposit receipts.
8. The Treasurer should ensure that the records for golf registration fees include the dollar amounts received.
9. The Treasurer should prepare and submit monthly and annual financial reports to the Board for review.
10. The Board should ensure that an annual independent audit is conducted in accordance with the Department bylaws.
11. The Board should ensure that the Treasurer properly completes and files IRS form 990 for 2010 and 2011.

APPENDIX A
RESPONSE FROM LOCAL OFFICIALS

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

Brentwood Fire Department



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May 31, 2013

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To The Office of the State Comptroller:

The Brentwood Fire Department received the preliminary draft of the Report of Examination of the department's Internal Controls Over Financial Operations. The period covered for this examination was from April 1, 2010 through March 31, 2012.

We are sending this letter to inform you that we have reviewed and agree with your findings. The Brentwood Fire Department will be addressing the recommendations which were brought up to our attention with Departmental policy and procedure changes.

On behalf of Brentwood Fire Department, we would like to thank you again for your assistance during this recent audit.

Sincerely yours, 

Javier Valentin
Chief of Department

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess the adequacy of the internal controls put in place by Department officials to safeguard Department moneys. To accomplish this, we performed an initial assessment of the internal controls so that we could design our audit to focus on the area most at risk. During the initial assessment, we interviewed appropriate Department officials and reviewed available records.

After reviewing the information gathered during our initial assessment, we determined where weaknesses existed and evaluated those weaknesses for the risk of potential fraud, theft and/or professional misconduct. We then decided upon the reported objective and scope by selecting for audit the area most at risk. We selected financial operations for further audit testing. Our audit included various procedures to gather relevant evidence concerning our stated objective, including:

- We interviewed Fire Department officials and reviewed Department bylaws to gain an understanding of the policies and procedures used to control, record, and monitor cash assets and transactions.
- We reviewed minutes obtained from the Department Secretary.
- We obtained financial information, including bank statements and any available supporting documentation from individuals who handle Department funds to determine if they were properly authorized, supported, and for valid Department purposes.
- We traced cash receipts from source documentation to credits on bank statements to determine if all funds were actually deposited.

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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