



Middle Island Fire District Budgeting Practices

Report of Examination

Period Covered:

January 1, 2011 — November 30, 2012

2013M-93



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

July 2013

Dear District 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 Fire Commissioners 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 Middle Island Fire District, entitled Budgeting Practices. 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 Middle Island Fire District (District) is located in the Town of Brookhaven in Suffolk County. The District is a district corporation of the State, distinct and separate from the Town, covers approximately nine square miles and serves approximately 10,400 residents. The District has 94 active volunteer members who responded to 1,637 alarms in 2011 and 1,733 alarms in 2012.

The District is governed by an elected five-member Board of Fire Commissioners (Board). The Board is responsible for the District's overall financial management, including establishing appropriate internal controls and safeguarding cash. Additionally, the Board is responsible for approving an annual budget to ensure the District's resources are being used efficiently. The District Treasurer (Treasurer) is the District's chief fiscal officer and is responsible for receiving, maintaining custody, and disbursing District funds, maintaining financial records, and preparing monthly and annual reports. The District's budgeted expenditures for 2012 were \$3,417,000.

Objective

The objective of our audit was to examine the District's budgeting practices. Our audit addressed the following related question:

- Do District officials use proper budgeting practices when preparing, adopting, and monitoring the District's annual budget?

Scope and Methodology

We interviewed District officials about their budgeting practices and examined records and reports related to the budget for the period January 1, 2011, to November 30, 2012. We extended our scope period to include fiscal years 2009 through 2012 for the review of the budget and statutory spending limit calculations for fiscal years 2009 through 2013.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit are included in Appendix C of this report.

Comments of Local Officials and Corrective Action

The results of our audit and recommendations have been discussed with District officials and their comments, which appear in Appendix A, have been considered in preparing this report. District officials generally agreed with our recommendations and indicated that they have taken, or plan to initiate corrective action. Appendix B includes our comments to issues raised in the District's response letter.

The Board has the responsibility to initiate corrective action. Pursuant to Section 181-b of the Town Law, a written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and forwarded to our office within 90 days. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. 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. The Board should make the CAP available for public review in the District Clerk's office.

Budgeting Practices

The Board is responsible for overseeing the District's fiscal activities and safeguarding its resources. As part of this duty, the Board is responsible for developing and adopting a budget in accordance with Town Law and the Office of the State Comptroller's (OSC) prescribed format. The budget should contain detailed estimates of revenues and a breakdown of appropriations for expenditures to be made during the fiscal year. An integral step in developing the budget is the calculation of the District's spending limit, which is established by Town Law. Town Law requires the District to file its annual spending limitation worksheet and budget with the Town's budget officer. It is also important to monitor the budget throughout the year to ensure that revenues and expenditures are being received and disbursed as planned.

During the four-year period 2009 through 2012, the Board did not prepare District budgets in the format prescribed by OSC or prepare budgets based on reasonable estimates. Due to the continual overestimating of expenditures, the District generated operating surpluses totaling \$2,520,795 from 2009 through 2012. In addition, the District did not calculate its statutory spending limits correctly for 2009 through 2013, resulting in budgeted appropriations that exceeded the statutory limit by as much as \$21,500 in 2010, 2012, and 2013. Finally, the Board did not receive complete and accurate financial information from the Treasurer. Therefore, the Board did not always have the necessary information to effectively monitor the District's budget.

Budget Format

In accordance with Town Law, the budget must be in the form prescribed by the Office of the State Comptroller (OSC). The budget must show the proposed appropriations and estimated revenues, estimated fund balances including amounts appropriated for the ensuing year's budget, amounts reserved for stated purposes pursuant to law, such as legally-established reserve funds, and the remaining estimated unexpended surplus funds.¹ The budget document should

¹ The Governmental Standards Board (GASB) issued Statement 54, which replaces the fund balance classifications of reserved and unreserved with new classifications: non-spendable, restricted, and unrestricted (comprising committed, assigned, and unassigned funds). The requirements of Statement 54 are effective for fiscal years ending June 30, 2011 and beyond. To ease comparability between fiscal years ending before and after the implementation of Statement 54, we will use the term 'unexpended surplus funds' to refer to that portion of fund balance that was classified as unreserved, unappropriated (prior to Statement 54), and is now classified as unrestricted, minus appropriated fund balance, amounts reserved for insurance recovery and tax reduction, and encumbrances included in committed and assigned fund balance (post-Statement 54).

be comprised of four columns: column one showing the financial activity from the most recently completed fiscal year, column two showing the current year's budget including all amendments to date, column three showing the ensuing year's preliminary budget, and column four showing the ensuing year's adopted budget.

The District's budgets for the years 2009 through 2013 were not presented in the prescribed format. Each budget listed only the estimated appropriations and did not include estimated revenues. In addition, the budgets did not include the required columns comparing the previous year's completed financial activity with the current year's modified budget and the ensuing year's preliminary budget. The Board used this format for several years and was not aware of the prescribed format. By not preparing the preliminary budget using the prescribed format, the Board failed to provide taxpayers with complete and consistent budget information.

Budget Estimates

The District's budget is a tool used to guide the District's financial transactions. The budget also serves as a way to communicate to taxpayers the manner in which officials plan to spend their tax dollars. The Board must ensure that budgets are prepared and adopted based on reasonable and accurate assessments of expenditures, and the resources used to fund them.

The District's budget summary does not contain any information on estimated revenues except for the amount to be levied for real property tax, in an amount equal to the estimated appropriations. In addition, the estimated appropriations are not based on reasonable estimates of expenditures. Instead of looking at actual expenditures, the District develops its budget each year based on the prior year budget, which had over-estimated the appropriations from year-to-year. As a result, from 2009 through 2012, the District overestimated its appropriations by a total of \$2,520,795.² For example:

- District officials appropriated \$219,000 in 2012 and \$320,000 in 2011 for capital improvements even though actual expenditures were only \$3,229 and \$59,212, respectively. In fact, District officials appropriated capital improvements expenditure line items by over \$1 million more than they expended from 2009 to 2012.
- District officials appropriated \$50,000 in 2012 and \$80,000 in 2011 for insurance despite actual expenditures of \$19,700 and \$24,048, respectively, over-appropriating this account a total of \$186,408 from 2009 to 2012.

² The overestimated appropriations were primarily in the categories of capital improvements, insurance, workers' compensation, disability insurance, and service awards.

Because the Board did not develop a properly detailed annual budget based on reasonable estimates, the budget was not useful for monitoring operations and did not provide transparency to taxpayers with regards to the District's expenditures and revenues.

Spending Limit

The District's spending limit is established by Town Law and is the maximum amount that the District may expend without having to obtain voter approval.

The Treasurer has not properly calculated the District's annual spending limitation since at least the 2009 budget year. The Treasurer relied on the calculation methods of the previous Treasurer, which were incorrect. The Treasurer did not question the accuracy of the previous Treasurer's calculations.

We calculated the District's spending limitations for the 2009 to the 2013 budget years and determined that the District's total budget appropriations for the 2010, 2012, and 2013 budget years exceeded the spending limit for each of those years by as much as \$21,500. Due to the District's miscalculations, officials were not aware they were exceeding the spending limit and, therefore, needed to hold a referendum in December 2009, 2011, or 2012 to permit the District to exceed its spending limit. Due to the miscalculation of the spending limitation the District levied more property taxes than allowed by law; \$8,935 for 2010, \$21,358 for 2012, and \$21,504 for 2013.

Monitoring

To fulfill its oversight duties, it is essential that the Board establish a system of internal controls that includes policies and procedures that ensure transactions are authorized and properly recorded, and that financial reports are accurate, reliable, and filed in a timely manner.

The Treasurer must maintain complete, accurate and timely records to account for all of the District's financial activities. It is also important for the Treasurer to prepare and submit monthly reports to the Board, including a reconciliation of bank balances to book balances,³ and showing revenues and expenditures received and disbursed and budget-to-actual results. A report of budget-to-actual results generally includes an indication of funds that have been encumbered⁴ for known obligations, and the remaining appropriations available, thereby guarding against creating liabilities in excess of approved appropriations allowing District officials to maintain budgetary control.

³ A third-party vendor performs the District's bank reconciliations; however, these reconciliations are not included in the Treasurer's monthly reports.

⁴ The formal use of encumbrance accounting as a continuous and integral part of the accounting system is encouraged as a means of enhancing budgetary control. Encumbrances are commitments for payments related to unperformed contracts for goods or services.

The Treasurer prepares and submits monthly financial reports to the Board; however, the information presented is not complete or accurate. Although the Treasurer maintains accurate and timely financial records, the report that the Treasurer provides to the Board shows only the bank account balances per the bank statement, and not the reconciled balances. For example, the Treasurer's monthly financial report for September 2012 reported an operating cash account balance of \$34,738; however, the District's actual available cash balance was \$16,603, which was \$18,135 less than the balance shown. The Treasurer reported the balance shown in the bank statement without taking into account debits and credits that have not yet appeared on the bank statement, thereby presenting an inaccurate representation of current operations. Attached to the Treasurer's report is only a list of transactions that had already cleared the bank. Without complete and accurate financial reports, the Board's ability to properly manage the District's financial resources is diminished, and there is an increased risk of overspending the budget.

The Treasurer also does not encumber funds when purchase requests are approved and does not include encumbrances in the report presented to the Board. Instead, the Treasurer waits until the invoice is received to create the purchase order and encumber the necessary funds. To determine when funds were encumbered after items were approved for purchase, we reviewed payments presented in the Treasurer's Reports for the last three months of the audit period, the Board minutes of the months preceding Treasurer's Reports under review, and the purchase orders for the approved purchase requests shown in the Board minutes. We compared the dates items were approved for purchase by the Board to the date the purchase order was created to determine how long it took for the funds to be encumbered after the purchase was approved. We found that 31 requests totaling \$40,474 and seven requests with an unspecified dollar amount were approved for purchase by the Board from August to October 2012. The approved requests were encumbered at an average of 51 days after the Board's purchase approval with the number of days ranging from five to 116 days. For example:

- On September 6, 2012, the Board approved a request to purchase uniform commendation bars totaling \$18,039. The funds were not encumbered until December 31, 2012, 116 days later, when the purchase order was created.
- On August 15, 2012, the Board approved a request to purchase gas detector/calibration kits totaling \$4,383 and radio supplies totaling \$2,034. Funds for these purchases were not encumbered until October 17, 2012 and October 29, 2012, respectively, or 63 and 75 days later, when the purchase orders were created.

Without properly using and recording encumbrances, the Board does not have an accurate estimate of uncommitted funds and there is an increased risk of the District incurring liabilities without having appropriations available to cover them, or other necessary expenditures.

Recommendations

1. The Board should use the budget format prescribed by the Office of the State Comptroller when preparing the District's budget document.
2. The Board should develop budget estimates on reasonable assumptions using historical trends and/or actual expenditures. If the Board intends to accumulate funds for future purposes, it should use properly established reserve funds.
3. District officials should review guidance regarding the statutory spending limitation and make the appropriate corrections to their calculation to ensure that the District does not exceed the maximum amount which may be expended without voter approval.
4. The Board should require the Treasurer to prepare and present comprehensive monthly financial reports, including a reconciliation of bank balances to book balances and a budget-to-actual report that includes the revenues and the appropriations remaining unencumbered.
5. District officials should encumber all known obligations when purchases are authorized and record those encumbrances in the accounting records and include encumbrance information in the reports to the Board.

APPENDIX A
RESPONSE FROM LOCAL OFFICIALS

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



Middle Island Fire District

Board of Fire Commissioners

Box 203, Middle Island, New York 11953
Tel: (631) 924-3362 • Fax: (631) 924-0535

June 19, 2013

Unit Name: Middle Island Fire District

Audit Report Title: Budgeting Practices

Audit Report Number: 2013M-93

The Middle Island Fire District would like to thank the New York State Comptroller's Office for their thorough and complete audit. We found the staff of the Comptroller's Office to be professional and courteous. The Middle Island Board of Fire Commissioners (BOFC) would also like to thank its staff for their cooperation during this audit. This audit response is also serving as our Corrective Action Plan (CAP). The BOFC approved this combined response at its June 19, 2013 meeting.

Respectfully,

Middle Island Fire District
Board of Fire Commissioners

Craig Tunjian, Chairman of the Board

Walter A. Olszewski, Commissioner

Nicholas E. Paglia, Jr., Commissioner

Kenneth Brewster, Commissioner

Anthony Rempel, Commissioner



Middle Island Fire District

Board of Fire Commissioners

Box 203, Middle Island, New York 11953

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Audit Recommendation:

1. *The Board should use the budget format prescribed by the Office of the State Comptroller when preparing the District's budget document.*

District Response: The Fire District agrees with the recommendation. As stated in the report, the BOFC was not aware of the prescribed format and used its own format for many years. The recommended format will be created immediately and include all the recommended columns and information from page 6 and 7 of the audit report.

Timetable and Action Plan: Implementation Start Date: August 1, 2013

The Fire District will implement using the recommended format this upcoming budget cycle. The District starts to prepare the following year's budget in August. The 2014 Budget will be prepared and adopted using this format. The 2014 budget should be adopted this October.

Who Will Be Responsible to Implement Changes: The BOFC will be responsible to implement the changes. The BOFC will task the District Treasurer and District Manager with this implementation.

Audit Recommendation:

2. *The Board should develop budget estimates on reasonable assumptions using historical data trends and/or actual expenditures. If the Board intends to accumulate funds for future purposes, it should use properly established reserve funds.*

District Response: The Fire District agrees with the recommendations. By implementing audit recommendation #1 above, this will help the district tighten its budget estimates. From 2009 to present, the Fire District dropped down its reserves and increased the capital improvements line. This change was not reflected in the audit report; the Fire District believes this to be an important point. Any unused appropriations would then be allocated into reserves. The Fire District didn't base the budget estimate on current estimates; it based the budgeted number on potential need. The Fire District did this due to the current aged and outdated Headquarters facility in use. The current Headquarters building is well beyond its useful life and in need of a complete overhaul/renovation & expansion; or a new facility needs to be constructed. The District felt it needed to access funding quickly if the current building fails in any way. The Fire District will return to funding its reserves how it historically did so. The other category mentioned in the audit report was the insurance appropriation line. This appropriation is used as a catch all for overages due to the cost unpredictability of health insurance,

See
Note 1
Page 16



Middle Island Fire District

Board of Fire Commissioners

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worker's compensation, unemployment, VFBL, LOSAP and general liability insurance. The Fire District's insurance company changed its policy and invoices or refunds the District each time a vehicle is put into or out of service. The Fire District used to receive one invoice annually and would like to point out it has reduced this budgeted line by 50%. As our membership increases, so have our insurances. The Fire District would like to point out it has lowered its budget the last three years by approximately \$423,000, while seeing call volume and membership increase. The Fire District would also point out it has stayed well within the 2% budget cap, and has only taken its full assessed valuation in 2012 and 2013 due to the overall decline in assessed valuations.

See
Note 2
Page 16

Timetable and Action Plan: Implementation Start Date: August 1, 2013

The Fire District will implement using the recommended format this upcoming budget cycle. The District starts to prepare the following year's budget in August. The 2014 Budget will be prepared and adopted using this format. The 2014 budget should be adopted this October. More specifically to assist this plan the Fire District will:

1. Create a detailed capital plan
2. Reduce funding projects from reserves if operating can cover
3. Increase the amount of funding into reserves for the Headquarters Building
4. Decrease the capital improvement line and tighten all other appropriating lines

The above plan, along with the new budget document, will help lower the budget estimations.

Who Will Be Responsible to Implement Changes: The BOFC will be responsible to implement the changes. The BOFC will task itself, District Treasurer and District Manager with this implementation.

Audit Recommendation:

3. *District officials should review guidance regarding the statutory spending limitation and make the appropriate corrections to their calculation to ensure that the District does not exceed the maximum amount which may be expended without voter approval.*

District Response: The District agrees that there was a miscalculation of the statutory spending limitation during the years 2009-2013. The miscalculation resulted in the allowable spending limitation being over by \$1000 in those years. The District, however, did not budget the full allowable amount in 2009, 2010 or 2011, so the spending limit was not exceeded. In 2012, the District exceeded the spending limit by \$358. In 2013, the District exceeded the spending limit by \$504.



Middle Island Fire District

Board of Fire Commissioners

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The audit reports a miscalculation of “up to \$21,500”, but this number includes the annual carryover of \$20,000, which is used solely for payroll. Since payroll funds are outside of the statutory spending limit, the District does not agree that the spending limit was exceeded in the years 2010 by \$8,935, in 2012 by \$21,358 or in 2013 by \$21,504.

See
Note 3
Page 16

Timetable and Action Plan: Implementation Start Date: August 1, 2013

The District will remove the \$20,000 budgeted as annual carryover for the upcoming budget cycle.

The Treasurer has made the appropriate correction to the calculation of statutory spending limit to ensure that the District does not exceed the maximum amount allowable by the Town of Brookhaven.

Who Will Be Responsible to Implement Changes: The BOFC will be responsible to implement the changes. The BOFC will task the District Treasurer with this implementation. The BOFC will also conduct a calculation to verify the spending limit as part of best practice.

Audit Recommendation:

- 4. The Board should require the Treasurer to prepare and present comprehensive monthly financial reports, including a reconciliation of bank balances to book balances and a budget- to- actual report that includes the revenues and the appropriations remaining unencumbered.*

District Response: The District agrees with the recommendation. The reconciliation of bank balances has always been included in the monthly bills that are approved at the Board meeting.

Timetable and Action Plan: These changes have been implemented as of the date of this report.

The Treasurer has made changes to the monthly financial report to the Board. The account balances now reflect debits and credits that may not have appeared on the most recent bank statements. The Treasurer will include the reconciliation of bank balances to book balances in the monthly financial report to the Board.

Who Will Be Responsible to Implement Changes: The BOFC will be responsible to implement the changes. The BOFC has tasked the District Treasurer with this implementation.



Middle Island Fire District

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Audit Recommendation:

5. *District officials should encumber all known obligations when purchases are authorized and record those encumbrances in the accounting records and include encumbrance information in the reports to the Board.*

District Response: The District agrees with the recommendation.

Timetable and Action Plan: Implementation Start Date: August 1, 2013

The District will enter all approved requests immediately into the accounting system. Requests will be given an estimated dollar amount and purchase orders will be created. Funds will be encumbered when purchases are approved and these obligations will be reflected as encumbrances in all financial reports to the Board. All purchase orders will be verified for accuracy before submitted to the BOFC for payment approval. The Board will have a more precise estimate of uncommitted funds at the time purchases are approved and at the time of preparing the budget for the following year. The BOFC is also working with our vendor to create a more comprehensive financial report, which will include funds encumbered at the time of request approval rather than payment approval.

Who Will Be Responsible to Implement Changes: The BOFC will be responsible to implement the changes. The BOFC will task itself, the District Secretary and the District Manager with this implementation.

APPENDIX B

OSC COMMENTS ON THE DISTRICT'S RESPONSE

Note 1

Workers' Compensation, VFBL, and LOSAP have their own appropriation lines in the budget and were also over-funded. Therefore, those budgeted costs should not be included in the insurance appropriation line.

Note 2

The District's 2012 budget was \$196,000 less than the 2009 budget. We did not evaluate 2013 budget estimates as a part of our audit.

Note 3

The District Treasurer told us that the \$20,000 was to cover payroll for the first pay period of the year in case the District had not yet received property tax money from the Town. We determined that this exclusion was not permitted because it was already included in the prior years' personal services exclusion. Therefore, the amount was double counted. Also, when calculating the spending limit, the District added \$1 million to the full valuation rather than deducting \$1 million to come up with the "excess over first million of full valuation," which resulted in an amount \$2,000 greater than it should have been. However, because the District rounded the amount down, the appropriations were over by an amount slightly less than \$22,000 for both 2012 and 2013.

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess the adequacy of the internal controls put in place by officials to safeguard District assets. To accomplish this, we performed an initial assessment of the internal controls so that we could design our audit to focus on those areas most at risk. Our initial assessment included evaluations of the following areas: financial oversight, cash receipts and disbursements, purchasing, payroll and personnel services, capital assets and inventories, the length of service awards program (LOSAP), and information technology.

During the initial assessment, we interviewed appropriate District officials, performed limited tests of transactions and reviewed pertinent documents, such as District policies and procedures manuals, Board minutes, and financial records and reports. In addition, we reviewed the District's internal controls over its computerized financial system to help ensure that the information produced by the system was reliable.

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 on the reported objective and scope by selecting for audit those areas most at risk. We selected the District's budgeting practices for further review. To accomplish the objective, our examination included the following steps:

- We interviewed District officials to gain an understanding of the District's budgeting practices and determine if the District is properly encumbering funds for approved purchases.
- We reviewed the District's policies and procedures, Board minutes, and supporting documentation provided by District officials as they related to our audit objective.
- We reviewed the adopted budgets for the years 2009 through 2013.
- We analyzed budget lines with significant budget-to-actual variances.
- We examined statutory spending limit calculations for the budget years 2009 through 2013.
- We reviewed the Treasurer's reports and bank reconciliations for September 2012 through November 2012 to determine if the Board was receiving complete and accurate information.

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.

APPENDIX D

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