



# Roosevelt Fire District

## Financial Operations and Information Technology

### Report of Examination

Period Covered:

January 1, 2011 — October 31, 2012

2013M-112



Thomas P. DiNapoli

# Table of Contents

	<b>Page</b>
<b>AUTHORITY LETTER</b>	2
<b>EXECUTIVE SUMMARY</b>	3
<b>INTRODUCTION</b>	5
Background	5
Objective	5
Scope and Methodology	5
Comments of District Officials and Corrective Action	6
<b>FISCAL OVERSIGHT</b>	7
Financial Oversight	7
Travel Reimbursement	8
Code of Ethics	10
Mandatory Training	10
Recommendations	11
<b>PAYROLL</b>	12
Recommendation	12
<b>INFORMATION TECHNOLOGY</b>	13
Computer Use Policy	13
Disaster Recovery Plan	13
Audit Logs	14
Recommendations	14
<b>APPENDIX A</b> Response From District Officials	15
<b>APPENDIX B</b> Audit Methodology and Standards	17
<b>APPENDIX C</b> How to Obtain Additional Copies of the Report	18
<b>APPENDIX D</b> Local Regional Office Listing	19

# State of New York Office of the State Comptroller

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## Division of Local Government and School Accountability

August 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 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 Roosevelt Fire District, entitled Financial Operations and Information Technology. 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*



## State of New York Office of the State Comptroller

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# EXECUTIVE SUMMARY

The Roosevelt Fire District (District) is located in the Town of Hempstead in Nassau County. The District is governed by the Board of Commissioners (Board) which comprises five elected members. The Board is responsible for the general management and control of the District's financial and fire fighting operations. The District has six employees. Expenditures for the fiscal year ended December 31, 2011, were \$2,380,104, which were funded mainly with property taxes.

### Scope and Objective

The objective of our audit was to determine whether District officials used public resources economically and appropriately for the period January 1, 2011, to October 31, 2012. Our audit addressed the following related questions:

- Did the Board provide adequate oversight of District financial operations to ensure compliance with legal and statutory requirements?
- Are there procedures in place to provide reasonable assurance that employees report time worked accurately on their time cards?
- Are internal controls over information technology (IT) appropriately designed and operating effectively to adequately safeguard District assets?

### Audit Results

The Board needs to improve its oversight of the District's financial operations. The Treasurer submits monthly financial reports to the Board that contain incomplete information, and the District's financial records have not been audited by an independent public accountant since the 2010 fiscal year. The Board also does not formally approve attendance at conferences, and could have saved approximately \$2,000 on two conferences had it adopted more reasonable meal and lodging per diem rates. The Board has also not distributed its code of ethics to all members, and one of the Commissioners has not completed the fiscal training required by Town Law. As a result, there is an increased risk that errors, irregularities, or unnecessary costs could occur.

Although the District has hourly payroll expenditures that total approximately \$81,000 per year, the District does not have procedures that provide reasonable assurance that employees report time worked accurately on their time cards. Employees typically fill out their time cards by hand; however, neither the employees nor their supervisors sign the time cards to indicate that the time recorded was actually

worked and authorized. Furthermore, where the time cards include overtime, there is no indication of why the overtime was needed or whether it was approved. The absence of formal timekeeping procedures leaves a payroll system susceptible to errors and abuse that may go undetected.

Internal controls over IT are not appropriately designed and operating effectively. Although the Board has adopted a policy to address computer and Internet use and password security, it has not distributed this policy to District members. In addition, the District has no disaster recovery plan, and although the District's third-party IT services provider is supposed to restart the District's IT operations from daily backup files in the event of an emergency, this process has never been tested. Finally, District officials do not review audit logs. As a result, the District's IT system and electronic data are subject to an increased risk of loss or misuse.

### **Comments of District Officials**

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 they planned to initiate corrective action.

# Introduction

## Background

The Roosevelt Fire District (District) is located in the Town of Hempstead in Nassau County. The District is governed by the Board of Commissioners (Board) which comprises five elected members. The Board is responsible for the general management and control of the District's financial and fire fighting operations. The District has administrative staff who are responsible for the day-to-day management of the District. The Board is required to approve all claims before payment. The District Treasurer (Treasurer) is responsible for the payment of all properly approved claims and assists the Board in managing the District's finances.

District officers include an elected Treasurer, and a District Secretary appointed annually by the Board. The District employs two custodians, an office clerk and a Deputy Treasurer. Expenditures for the fiscal year ended December 31, 2011, were \$2,380,104, which were funded mainly with property taxes.

## Objective

The objective of our audit was to determine whether District officials used public resources economically and appropriately. Our audit addressed the following related questions:

- Did the Board provide adequate oversight of District financial operations to ensure compliance with legal and statutory requirements?
- Are there procedures in place to provide reasonable assurance that employees report time worked accurately on their time cards?
- Are internal controls over information technology (IT) appropriately designed and operating effectively to adequately safeguard District assets?

## Scope and Methodology

We examined internal controls over fiscal oversight, payroll, and IT for the period January 1, 2011, to October 31, 2012. Our audit disclosed additional areas in need of improvement concerning some IT controls. Because of the sensitivity of some of this information, certain vulnerabilities are not discussed in this report, but have been communicated confidentially to District officials so they could take corrective action.

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.

**Comments of  
District 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 they planned to initiate corrective action.

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 Secretary's office.

## Fiscal Oversight

The Board is responsible for managing and overseeing the District's fiscal activities and safeguarding its resources. To fulfill this duty, it is essential that the Board establish a system of internal controls, which consists of policies and procedures which ensure that transactions are authorized and properly recorded; that financial reports are accurate, reliable, and filed in a timely manner; and that the District complies with applicable laws, rules, and regulations, including General Municipal Law (GML) and Town Law requirements for annual financial audits, travel, a code of ethics, and training.

The Board needs to improve its oversight of the District's financial operations. The Treasurer submits monthly financial reports to the Board that contain incomplete information, and the District's financial records have not been audited by an independent public accountant since the 2010 fiscal year. The Board also does not formally approve attendance at conferences, and could have saved approximately \$2,000 on two conferences had it adopted more reasonable meal and lodging per diem rates. Finally, the Board has not distributed its code of ethics to all members, and one of the Commissioners has not completed the fiscal training required by Town Law. As a result, there is an increased risk that errors, irregularities, or unnecessary costs could occur.

### Financial Oversight

The Treasurer must maintain complete, accurate, and timely records to properly 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 that include a reconciliation of bank balances to book balances and budget vs. actual results. Furthermore, Town Law requires fire districts with annual revenues of \$200,000 or more to obtain an annual independent financial audit. The independent public accountant (IPA) performing an audit must also disclose in the notes to financial statements the results of the evaluation of the district's length of service award program (LOSAP) based on the financial reports received from the LOSAP administrator. A copy of the audit report must be given to the fire commissioners, the town board(s) served by the fire district, and the Office of State Comptroller (OSC) within 180 days of the end of the fiscal year audited.

The Board does not receive necessary financial reports and therefore cannot effectively monitor financial operations. While the Treasurer prepares and submits monthly financial reports to the Board, the information presented is incomplete. The Treasurer's reports only show bank balances, without reconciling them to book balances. As

of November 2012, the last bank reconciliation performed by the Treasurer was for January 2012. The Treasurer's monthly report is only a list of transactions that have cleared the bank. There is no report of budget vs. actual results to show which appropriations are remaining.

Furthermore, the Board has not obtained an independent audit of the District's records or an evaluation of its LOSAP, as required by Town Law, for the 2011 or 2012 fiscal years. During our audit, the District Secretary informed us that District engaged an IPA in January 2013 to conduct an audit of the District's 2011 financial records. These deficiencies diminish the Board's ability to monitor and control financial activities, and expose the District to increased risk that errors and/or irregularities could occur and not be detected and corrected in a timely manner.

Due to lack of Board oversight, we reviewed bank statements for our audit period for unusual activity, comparing them against the District's accounting records. We also randomly selected and reviewed 21 disbursements, totaling \$9,312, including related supporting documentation, such as bills, invoices, and vendor statements. We found that financial activity was properly recorded in the Treasurer's records and that disbursements appeared to be for proper District purposes. We found only minor deficiencies that we discussed with District officials during fieldwork.

## **Travel Reimbursement**

GML allows a fire district to pay for actual and necessary expenditures<sup>1</sup> for travel, meals, lodging, and registration fees incurred in attending a conference or convention by authorized officials or employees. It is important that the Board adopt and enforce formal policies that give clear and specific guidelines with respect to attendance, associated costs, and documentation requirements for conventions to minimize the risk of excessive expenditures. If the Board elects to adopt a per diem meal allowance as part of those policies, GML states that this allowance must not exceed, under any circumstances, the daily meal and incidental expense rate adopted by the United States General Services Administration (GSA).<sup>2</sup>

The Board may, by a majority vote prior to conference attendance, authorize any of its members, District officials, or chiefs to attend conferences for official business, using the most cost effective and

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<sup>1</sup> Actual and necessary expenditures are incurred for an authorized purpose and in an amount no greater than necessary.

<sup>2</sup> The GSA is a Federal agency that establishes per diem rates for meal and lodging expenditures relating to governmental travel. These rates are used by the Federal government and other government entities nationwide, including New York State, to reimburse employees for travel expenses.

reasonable method of travel. If volunteer firefighters wish to attend training that takes place outside of New York State, GML requires the Board to authorize attendance with a resolution that also states the school or course is necessary and in the public interest, and is not available within a reasonable distance and time period within the State.

The District did not adopt a travel policy or procedures to convey clear, specific guidelines as to who may travel for conferences, the process for authorizing travel, what costs may or may not be reimbursed, and the documentation that must be submitted with reimbursement requests. Furthermore, the Board adopts a resolution each year at its organizational meeting to authorize a lodging allowance of up to \$350, and meal and incidental per diems of \$125 for Chiefs, \$75 for District members/staff, and \$50 for Commissioners. However, the meal per diems for Chiefs and District members/staff exceed the GSA rates.

The District spent approximately \$83,000 on travel and conference expenses in 2011. The Board did not adopt a resolution to authorize attendance by anyone at any conferences. We reviewed the expenses, totaling \$6,313, incurred for a conference in Orlando, Florida, in April 2011, attended by four commissioners and the expenses totaling \$4,749 incurred for a conference in Lake Placid, New York, in September 2012, attended by two Commissioners, a Chief, the District Secretary, and one other District member.<sup>3</sup> The majority of the transactions for registration, transportation, meals, and lodging were made using District credit cards; however, these purchases were generally not supported with original, itemized receipts, which diminished the Board's ability to audit these charges and be certain they were for proper District purposes. For example, meal expenses incurred at restaurants were usually supported with only a credit card slip showing the total and not an itemized receipt detailing what was ordered. Furthermore, as shown in the table below, if the District had used the GSA rate<sup>4</sup> for meals and lodging, it could have saved \$2,018 in lodging expenses for just these two conferences. In addition to the meal and lodging expenses for these two conferences, the District incurred costs of \$3,302 for conference fees and transportation.

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<sup>3</sup> We selected the two conferences with the largest credit card expenditures.

<sup>4</sup> The GSA rates vary by location and are adjusted for different timeframes throughout the year.

<b>Table 1: Meal and Lodging Expenses</b>							
<b>Location</b>	<b>Actual Meal Expenses</b>	<b>Meal Expenses with GSA Rate</b>	<b>Potential Meal Savings</b>	<b>Actual Lodging Expenses</b>	<b>Lodging Expenses with GSA Rate</b>	<b>Potential Lodging Savings</b>	<b>Total Potential Savings</b>
Orlando	\$1,054	\$1,120	\$0	\$2,268	\$1,940	\$328	\$328
Lake Placid	\$768	\$1,220	\$0	\$3,670	\$1,980	\$1,690	\$1,690
<b>Total</b>	<b>\$1,822</b>	<b>\$2,340</b>	<b>\$0</b>	<b>\$5,938</b>	<b>\$3,920</b>	<b>\$2,018</b>	<b>\$2,018</b>

The failure to adopt a travel policy and require the submission of original receipts for expenses incurred, and the lack of adherence to GSA rates has resulted in at least \$2,000 in expenditures that should not have been borne by the taxpayers.

### **Code of Ethics**

The board of fire commissioners of every fire district is required to adopt a code of ethics establishing guidance and standards of conduct reasonably expected of officers, employees, and the volunteer members. A code of ethics should provide standards of conduct with respect to disclosure of interests in legislation before the board, should prohibit the use of one's public position for personal gain, and should provide standards for avoiding the appearance of impropriety. A copy of the code of ethics must be distributed to every officer, member, and employee of the district and posted in each district building.

The Board adopted a code of ethics in June 2007, establishing ethical guidance and standards. However, the Board has not distributed the code of ethics to all District officials, employees, and members. In addition, the code of ethics has not been posted in all District buildings.

### **Mandatory Training**

Town Law requires fire district commissioners elected or appointed on or after January 22, 2007, to complete an OSC-approved training course within 270 days of their first day of office. The training covers legal, fiduciary, financial, procurement, and ethical responsibilities. This training course is offered on multiple occasions and in various locations across the State to facilitate the commissioners' attendance. Commissioners must complete the required training each time they are elected, re-elected, appointed, or re-appointed to office.

We found that one Commissioner did not complete the fiscal training, as required by Town Law, since taking office on January 1, 2012. The Commissioner stated that he enrolled in the course and intended to complete it in March 2012; however, he was not able to take the required training due to military reserve responsibilities. Since just one of the three OSC-approved providers offers the training on more than a dozen dates throughout the year, not just in March, in various

locations, including Long Island, there were a number of opportunities to complete the required training through this provider or one of the other providers. When leaders of an organization fail to comply with the law, it sets an inappropriate example for the organization and sends a message that compliance with the law is not necessary.

## **Recommendations**

1. The Treasurer should reconcile the District's bank accounts to the accounting records on a monthly basis.
2. The Board should require the Treasurer to prepare and present comprehensive monthly financial reports that include a reconciliation of bank balances to book balances and a comparison of budgeted appropriations to actual spending.
3. The Board should obtain an annual audit of the District's records by an IPA, as required by law.
4. The Board should adopt a travel policy and procedures that provide clear and specific guidelines with respect to attendance, associated costs, and documentation requirements for conventions.
5. The Board should consider revising the daily maximum amounts that it authorizes for lodging per diems to not exceed GSA rates. Meal per diems must be adjusted to comply with GSA rates.
6. The Board should adopt resolutions, prior to attendance, to authorize District officials and/or members to attend conferences or conventions, especially where such resolutions are required by GML for volunteer firefighters who wish to attend training outside of New York State.
7. The Board should distribute the code of ethics to all District officials, employees, and members, and should post the code of ethics in all District buildings.
8. Each Commissioner should complete the required training within 270 days of taking office. Where the statutory period has already expired, the training should be completed as soon as possible.

## Payroll

Employee pay is a significant District cost. The Board is responsible for establishing appropriate controls over the payroll process to ensure that the District pays its employees only those moneys to which they are entitled. A good system of internal controls includes procedures that require employees to maintain detailed time records that document their starting and ending time and the reason for any overtime. To ensure the accuracy of timesheets, it is essential that employees and their supervisors sign the timesheets to certify that the recorded time is correct, authorized, and reflects the actual time worked on the job.

Although the District has hourly payroll expenditures that total approximately \$81,000 per year, it does not have an effective system for hourly employees to record, sign, and submit timesheets for regular hours worked to their supervisors for approval. Also, the District has no procedures for authorizing employees to work overtime. District employees are supposed to use a punch card clock to record their time in and out. However, we observed, and District employees confirmed, that the punch clock is not used because it is defective and susceptible to frequent breakdowns. As a result, employees typically fill out their time cards by hand; however, neither the employees nor their supervisors sign the time cards to indicate that the time recorded was actually worked and authorized. Furthermore, where the time cards include overtime, there is no indication of why the overtime was needed or whether it was approved. For example, we reviewed the time records for two cleaners (the employees with the most hours worked and the least supervision) and found they were collectively paid \$6,719 for 278.5 overtime hours during our audit period, with no indication on their submitted time cards that the overtime was approved, what the overtime was for, or that the hours claimed were actually worked.

The absence of formal timekeeping procedures leaves a payroll system susceptible to errors and abuse that may go undetected.

### Recommendation

9. District officials should develop and implement timekeeping procedures that require all payroll activity, including overtime, to be properly documented and approved.

## Information Technology

Computerized data is a valuable resource that District officials rely on to make financial decisions and report to State agencies. If the computers on which this data is stored fail, or the data is lost or altered, either intentionally or unintentionally, the results could range from inconvenient to catastrophic. Even small disruptions can require extensive time and effort to evaluate and repair. For this reason, it is important that District officials adopt a computer use policy and a disaster recovery plan. District officials should also review audit logs to detect any unauthorized activities that could occur.

Although the Board has adopted a comprehensive computer use policy, it has not distributed this policy. In addition, the District has no disaster recovery plan, and although the District's third-party IT services provider is supposed to restart the District's IT operations from daily back-up files in the event of an emergency, this process has never been tested. Finally, District officials do not review audit logs. As a result, the District's IT system and electronic data are subject to an increased risk of loss or misuse.

### **Computer Use Policy**

Computer policies and procedures address key security areas such as acceptable computer and Internet use, and password security. Policies must be implemented, enforceable, concise, and easy to understand, and should balance IT protection with employees' productivity. District management is responsible for establishing procedures that outline how to carry out policy requirements and define mechanisms to enforce compliance.

Although the Board has adopted a comprehensive computer use policy to address acceptable computer and Internet use, password security, and penalties for noncompliance with the policy, it has not distributed this policy to District members. Although comprehensive, well thought-out computer use policies do not guarantee the safety of the District's electronic information, the failure to effectively implement such policies significantly increases the risk that hardware and software systems and the data they contain may be lost or damaged by inappropriate use.

### **Disaster Recovery Plan**

A disaster recovery plan, sometimes called a business continuity plan, specifies how an organization should deal with a disaster such as a power outage, hardware failure, fire, flood, or damaging storm. Contingency planning is used to avert or minimize the damage that disasters could cause to operations. Such planning involves more than preparing for a move offsite after a disaster. It also addresses

how to keep critical functions operating in the event of disruptions, both large and small. A disaster recovery plan consists of precautions to be taken, such as the offsite storage of backup data and the periodic restoration of that data to ensure the process works and data will be accessible.

The Board has not adopted a disaster recovery plan. The District's agreement with its third-party IT services provider states that, in the case of an emergency, the provider will restart the District's IT operations from daily back-up files. However, neither District officials nor the IT services provider have ever restored back-up files to ensure that the process works.

The District has no formal plan to prevent or minimize the loss of equipment and data, or to recover data that has been lost or damaged. As a result, information stored on backup files may, for example, become inaccessible which could lead to the loss of financial or operational data and a serious interruption of District operations.

## **Audit Logs**

An audit log provides information such as the identity of each person who has accessed the system, the time and date of the access, the activity that occurred, and the time and date of log off. Ideally, a manager should review these logs on a routine basis to monitor the activity of users who access the District's applications and data. Reviewing audit logs can help accomplish several security related objectives, including individual accountability, reconstructing events, intrusion detection, and problem monitoring.

Although the District's financial software allows audit logs to be generated, District officials have failed to implement procedures to periodically produce and review these audit logs. As a result, their ability to detect and address unauthorized activities is limited.

## **Recommendations**

10. District officials should distribute and enforce the adopted IT policy provisions, including acceptable computer and Internet use, password security, and penalties for noncompliance with the policy.
11. District officials should develop and adopt a disaster recovery plan that formalizes the procedures to store data offsite and maintain back-up files, and establishes a procedure to periodically restore back-up files to ensure the data is accessible.
12. District officials should implement procedures to periodically produce and review audit logs.

## **APPENDIX A**

### **RESPONSE FROM DISTRICT OFFICIALS**

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



Roosevelt Fire District  
PO Box 501  
Roosevelt, New York 11575  
(516) 771-3370

E-Mail: Commissioners @rooseveltd.org Fax: (516) 378-4408

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Lance D. Clarke, Esq.

July 24, 2013

Ira McCracken Chief Examiner  
Division of Local Government and School Accountability  
NYS Office Building Room 3A10  
Veterans Memorial Highway  
Hauppauge, NY 11788-5533

Re: Response to OSC Audit Report of Examination January 1, 2011 through October 31, 2012

Dear Mr. McCracken:

We are in receipt of the Draft Report of Examination of the Roosevelt Fire District as noted above. We are pleased to note that the Audit Results are primarily procedural issues that are easily remedied. We understand that these internal controls will help to provide reasonable assurance that the District will continue to be in compliance with all legal and statutory requirements.

The Board of Fire Commissioners is currently drafting a written Corrective Action Plan (CAP) that addresses the findings and recommendations in the report and will submit the CAP well within the next 90 days.

Sincerely,  
Roosevelt Board of Fire Commissioners

Wayne Nelson, Chairman

## APPENDIX B

### AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to evaluate the District's internal controls. To accomplish this, we performed an initial assessment of 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 condition and oversight, control environment, payroll and personal services, cash receipts and disbursements, purchasing, capital assets and inventories, and information technology.

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 fiscal oversight, payroll, and IT. To accomplish the objective, our examination included the following steps:

- We interviewed District officials and staff involved in the business operations of the District.
- We reviewed the District's policies and procedures, Board minutes, and supporting documentation as they related to our audit objective.
- We inquired as to the outside employment and business interests of Board members and District officials to determine their compliance with conflict of interest laws.
- We reviewed Length of Service Award Program activities to determine if the internal controls over the process for recording points were adequate.
- We reviewed the District's practices for travel reimbursement and the expenses for conferences attended by District officers and employees.
- We examined time sheets to verify employees were present for hours claimed to be worked.
- We reviewed the contract with the IT service provider who provided professional services to the District.

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 C

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Andrew A. SanFilippo, Executive Deputy Comptroller  
Nathalie N. Carey, Assistant Comptroller

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(607) 721-8306 Fax (607) 721-8313