



Halfmoon Hillcrest Volunteer Fire Department Financial Operations

Report of Examination

Period Covered:

January 1, 2013 — January 31, 2015

2015M-183



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

November 2015

Dear Department Officials:

A top priority of the Office of the State Comptroller is to help fire department officials manage department resources efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support department operations. The Comptroller oversees the fiscal affairs of fire departments 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 fire department assets.

Following is a report of our audit of the Halfmoon Hillcrest Volunteer Fire Department, entitled 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 New York State 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 Halfmoon Hillcrest Volunteer Fire Department (Department) is a not-for-profit organization that was incorporated in 1966. The Department is located in the Town of Halfmoon in Saratoga County. It is affiliated with the Halfmoon Fire District No. 1 and provides fire protection for the Towns of Halfmoon and Clifton Park as well as the City of Mechanicville. The Department has 26 active members and responded to approximately 300 calls in 2014. The Department's primary sources of revenue include foreign fire insurance, donations from an annual mailing fund drive and deposits received from returnable bottle and can donations. In addition, prior to April 2014, the Department conducted bimonthly raffles. For the fiscal year ended December 31, 2014, the Department's gross receipts and disbursements totaled \$36,372 and \$56,443, respectively.

The Department is operated in accordance with its bylaws and governed by an elected five-member Board of Directors (Board).¹ The Board is responsible for the general management of the Department's financial affairs. The President is the Department's chief administrative officer. The Treasurer is the chief financial officer and is responsible for receiving and maintaining custody of Department funds, for disbursing and accounting for those funds and for preparing monthly and annual financial reports for the Board.

Objective

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

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

Scope and Methodology

We examined the internal controls over the Department's financial operations for the period January 1, 2013 through January 31, 2015.

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. Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning

¹ The Board of Directors consists of the President, Vice-President, Secretary, Treasurer and Chief.

the value and/or size of the relevant population and the sample selected for examination.

**Comments of
Department 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 have initiated, or 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. 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 Board and officers are responsible for overseeing the Department's fiscal activities, safeguarding its resources and ensuring the Department complies with its bylaws. To fulfill this duty, it is essential that a system of internal controls be established and that the controls consist of 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 Department's bylaws require the Board to conduct semiannual audits of the Treasurer's records and the Treasurer to issue cash receipts and maintain detailed financial records of the Department's funds. While not required by the bylaws, the Board should review and approve all claims prior to payment by the Treasurer. Furthermore, monthly bank account reconciliations should be prepared by the Treasurer and be presented to and reviewed by the Board. Also, the Board should ensure that monthly and annual reports are adequate and presented to the Board in a timely manner.

The Board did not perform an audit of the Treasurer's records for the 2011, 2012 and 2013 fiscal years until April 2014. Upon performing the audit in April 2014, the Board realized the accounting records were in poor condition and had to be reconstructed. The former Treasurer subsequently resigned on April 22, 2014 and the Board appointed a new acting Treasurer.² Since this time, the current Treasurer and Board have been continually developing and improving the Department's financial processes and procedures. Although oversight and documentation procedures have improved over the course of our audit period, the Board still needs to formalize its improved procedures with written policies and procedures and make additional improvements to adequately safeguard the Department's assets.

Records and Reports

The Treasurer must maintain complete, accurate and timely records to properly account for and report the results of the Department's financial operations and financial condition. When it is not feasible to segregate incompatible duties such as receiving and depositing collections, recordkeeping, making disbursements and preparing bank account reconciliations, the Board must implement compensating controls, including appropriate oversight of the work performed by the individual who is performing such duties. The Treasurer is required by the Department's bylaws to submit monthly reports to the Board and to prepare and submit an annual financial report which includes detailed receipts and expenses and all beginning and ending cash balances.

² The current Treasurer was appointed by the Board in April 2014 and elected by the membership as Treasurer for 2015.

The former Treasurer did not maintain appropriate, accurate, complete or timely financial records and reports. The accounting records maintained by the former Treasurer consisted solely of an incomplete manual check register for the general fund checking account. No check or account registers were maintained for the Department's other three bank accounts.³ Also, while the general fund check register listed deposits and check amounts, it did not include the check numbers, the dates checks were written or the name of the person or business the check was written to. The only information that was included in the check register was the amount of the check, and checks were not recorded until after they cleared the bank. Further, Department officials could not provide us with a general fund check register for the months of January through May 2014, nor could they provide any evidence that the former Treasurer completed bank reconciliations. Also, while the former Treasurer prepared monthly reports, they consisted solely of a list of the Department bank account balances. The reports did not detail monthly receipts and expenditures or reconciled bank balances. In addition, the former Treasurer did not prepare the annual report for 2013.

The current Treasurer maintains complete electronic check registers for the two Department bank accounts,⁴ prepares monthly bank reconciliations and prepares and presents monthly reports to the Board in a timely manner. However, bank reconciliations are not reviewed by the Board and the monthly reports are not complete or consistent from month-to-month. For example, the October 2014 monthly report included information on beginning cash balances, number and amount of cleared checks, total deposits and ending cash balances for the Department's bank accounts. The report also provided information on collections from the annual fund drive, although it did not provide a detailed listing of the expenditures paid during the month.

Similarly, the current Treasurer's annual report for 2014 was inadequate in that it did not detail all receipts and expenditures or include the beginning and ending reconciled cash balances. For example, although the 2014 annual report⁵ included revenues from the annual fund drive of \$9,685 and returnable bottle deposits of \$11,190, total deposits in 2014 per the bank statements totaled over \$36,000.

³ The former Treasurer maintained four bank accounts (general fund checking, equipment fund checking, memorial fund saving account and municipal interest fund). The memorial fund and municipal interest fund accounts were rarely used and were closed in February and March 2014, respectively.

⁴ The general fund checking account is used to pay regular operating expenses and an equipment fund checking account is used for the deposit of returnable deposit bottle proceeds and for the periodic purchase of equipment.

⁵ Presented to the Board in January 2015

We examined the general fund check register, bank statements, Board minutes and monthly Treasurer's reports and determined that revenues for foreign fire insurance of \$7,384, proceeds from bimonthly raffles⁶ and other miscellaneous revenue such as t-shirt sales were not included on the 2014 annual report. Further, the annual report did not provide information on Department expenditures, even though the general fund check register and canceled checks documented that the Treasurer disbursed \$56,402 during 2014. For the cash balances, the annual report included the beginning and ending bank statement balances rather than cash balances per the records.

Without reliable accounting records and reports of the Department's financial activity, the Board's ability to make sound financial decisions is hampered and the Department is at greater risk that errors or theft could occur and go undetected.

Fundraising Activities

The Board should establish procedures to ensure that all funds received from fundraising events are properly accounted for and deposited into the Department's bank accounts timely and intact. Collection records and duplicate receipts should be maintained for each fundraising activity and reconciled to the related deposits. The collection records, along with reports on all fundraising events, should also be remitted to the Board for its review.

The Department has various fundraising activities, including an annual mailing fund drive, bimonthly raffles⁷ and deposit bottle donations. We found that controls over the fundraising activities are not adequate to ensure that fundraising receipts are safeguarded, properly recorded and deposited timely and intact.

The Department conducts an annual mailing fund drive that is managed by the Treasurer. Donations are generally received by check. However, officials stated some donations may be received in cash. The donations are received, accounted for and deposited by the Treasurer with no other person verifying the accuracy of the reported donations or the respective deposits. At the December 2013 monthly meeting, the former Treasurer reported that \$9,351 was collected for the 2013 annual fund drive, which runs from September through December. However, there were no records available to document and support the amount of the annual fund drive collections or to verify all collections were deposited. Due to the lack of adequate documentation that would differentiate between deposits for the annual fund drive and raffles, Department officials could not determine the amount of the annual fund drive deposits for 2013.

⁶ Due to the lack of raffle ticket reports, we cannot determine raffle revenue.

⁷ The bimonthly raffles were held every other month at the monthly membership meetings and were discontinued in April 2014.

The current Treasurer maintains a collection record for all of the annual fund drive donations received, including the donors' names, amounts of their donations, dates collected and check numbers. However, no individual other than the Treasurer reviews these records to confirm all donations were recorded, deposited and reported. We reviewed the current Treasurer's annual fund drive collection records from September through December 2014 and found they matched the amounts deposited in the bank for a total of \$9,685 through December 2014.

The Department also received revenue from returnable deposit bottle and can donations. Department members sort and bag the donated bottles and cans, which are then picked up by a recycling company. The recycling company then deposits money from the returnable bottles and cans directly into the Department's equipment fund account. We reviewed the amounts on the recycling company's remittance reports to the Department's equipment fund account and found the amounts matched the bank amounts deposits for a total of \$11,190 in 2014.

Department officials stated that, due to declining collections, the Department discontinued the bimonthly raffles in April 2014. However, due to a lack of available raffle proceeds collection records, Department officials were unable to verify that the moneys collected and remitted to the former Treasurer from these events were deposited intact and in a timely manner during our audit period.

The Department's failure to adequately account for fundraising proceeds is a significant control weakness that substantially increases the risk that fundraising moneys could be lost or misused without being detected.

Disbursements

The Board is responsible for establishing internal controls to provide reasonable assurance that Department resources are adequately safeguarded and accounted for and that financial transactions are properly authorized. To fulfill this duty, it is important that the Board review and approve claims prior to payment to ensure that Department funds are used for legitimate expenditures. The Board should provide evidence that all claims were audited by signing an abstract and passing a motion at the monthly Board meeting. The resolution should be included in the Board minutes to specify the claims approved for payment, including claim numbers and dollar amounts.

The Board did not provide oversight of the disbursements made by the former Treasurer. The Board did not review and approve claims prior to payment or have a Board member review the check register and bank reconciliations for completeness and accuracy. As a result,

claims were not properly reviewed and approved prior to payment, disbursements were not appropriately recorded in the check register and bank reconciliations were not completed. After the appointment of the current Treasurer, improvements were made in documenting and recording disbursements. However, the Board still needs to make improvements.

The current Treasurer maintains the electronic check book and prepares, prints, co-signs⁸ and mails checks. He also prepares the bank reconciliations. However, the Board has not established controls to oversee the current Treasurer's work, such as having a Board member open the bank statements and review the canceled checks and compare them to Board-approved claims. Also, upon the current Treasurer being appointed, the Department implemented the practice of the Treasurer preparing and signing an expense form for all disbursements, including reimbursements to Department members. However, these forms and supporting documentation are not consistently reviewed and approved by either the President or Vice President, and the Board, as a whole, does not audit the expense claims.

Initially, we reviewed 60 disbursements⁹ totaling \$49,545 to verify whether the corresponding claims were approved by the Board prior to payment, supported by detailed receipts or invoices and were for valid Department purposes. Of these claims, 36 totaling \$25,768 were not approved by either the President or Vice President, and none were approved by the entire Board prior to payment. Further, 31 claims totaling \$23,465 did not have supporting receipts or invoices attached. However, all tested claims appeared to be for valid Department purposes. Of the claims lacking supporting documentation, 29 were paid by the former Treasurer totaling \$23,311 and two were paid by the current Treasurer totaling \$154.¹⁰

Due to the lack of supporting documentation for the disbursements made by the former Treasurer, we extended our review to include all 140 disbursements totaling \$63,042 made by the former Treasurer during the period January 1, 2013 through April 22, 2014.¹¹ Of these disbursements, none were approved by the Board and 107 totaling \$47,754 did not have supporting documentation. For example, we found no supporting documentation, such as raffle reports, for the

⁸ The Board required two signatures on each check starting with checks issued in April 2014.

⁹ The disbursements consisted of 58 checks and two electronic fund transfers. See Appendix B for sample selection information.

¹⁰ The two disbursements without receipts made by the current Treasurer were supported by detailed expense forms which were signed by the current Treasurer, and the Vice-President.

¹¹ Date the Treasurer resigned

\$6,050 paid to raffle winners or receipts for 20 reimbursements made to members totaling \$2,449.¹² Also, due to the lack of adequate accounting records and reports maintained by the former Treasurer, we obtained all missing bank statements and check images from the Department's bank in order to complete our review.¹³

While the lack of documentation made it difficult to verify that all purchases were for legitimate purposes, we did find that all of the payments were made to vendors that the Department generally uses for business purposes. However, we found a withdrawal from the Department's bank account that officials could not explain. The former Treasurer withdrew \$400 in cash from the municipal interest account on January 1, 2014. The President stated this may have been payment for music services at the annual banquet. However, we reviewed check images and found the music services provider was paid \$600 by check in January 2014 for his services at the banquet.

The Board did not develop adequate internal controls to mitigate the risks associated with disbursements. While the Board and current Treasurer implemented the requirement of two signatures on each check and the preparation of expense forms, these controls are not adequate to mitigate the lack of review and approval of claims by the Board. Without adequate disbursement controls, inappropriate and unauthorized disbursements can be made from Department accounts. Further, because no one independent of the Treasurer reviews bank statements, reconciliations or check images, the Department is at increased risk that unauthorized checks could be issued or cash withdrawals or inappropriate electronic fund transfers could occur without being detected.

Recommendations

The Board should:

1. Adopt financial policies to assist in safeguarding Department funds, such as policies for cash receipts and disbursements and fundraising accountability.
2. Adhere to the Department's bylaws, including conducting regular semiannual audits of the Treasurer's books and records.
3. Establish procedures for the content of financial reporting from the Treasurer and ensure it receives sufficient monthly and annual reports.

¹² During the audit period, 61 reimbursements totaling \$5,104 were made to members.

¹³ Bank statements and check images were available for the current Treasurer.

4. Ensure bank reconciliations are prepared and reviewed for accuracy.
5. Ensure all moneys are accounted for and deposited in a timely manner.
6. Determine the reason for the January 1, 2014 cash withdrawal of \$400.
7. Ensure sufficient documentation, such as receipts and invoices, is available to conduct a proper audit of claims. After auditing the claims, the Board should provide evidence that all claims were audited by signing an abstract and including a resolution in the monthly Board meeting minutes that specifies the claims approved for payment, including claim numbers and dollar amounts.

The Treasurer should:

8. Provide the Board with monthly bank reconciliations and bank statements.
9. Provide the Board with monthly reports including details on all receipts, disbursements and book balances.

APPENDIX A

RESPONSE FROM DEPARTMENT OFFICIALS

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



Hillcrest Volunteer Fire Department

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[REDACTED]
Associate Examiner
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Glens Falls, NY 12801.

We find that the audit made by the NYS Office of the State Comptroller's Office was done thoughtly. We have no issues with the audit report that we received. It paints a pretty clear picture of the Depts. Operations at that point in time.

Just a note that expenditures made by the Dept. were approved at monthly meetings by the attending membership. The recommendations contained in the audit are well received and contain many good points to incorporate into our operating proceddures as we move forward. We have come a long way in a short time and value any sugestions on ways to streamline and improve our operations and proceddures.

Presented by Ronald W. Jones
President
Hillcrest Fire Dept.

Signed _____
Date October 26,2015

Emergency: Dial 911



Hillcrest Volunteer Fire Department

145 Pruyn Hill Road
Mechanicville, NY 12118

www.HILLCRESTFD.com

Tel. (518) 664-3434
Fax: (518) 664-6643

CAP For the Hillcrest Fire Department Response to Audit 2015M-183 Covering January 1, 2013 – January 31, 2015

The following is in response to recommendations made in the examination (2015M-183) made to the Hillcrest Volunteer Fire Dept. on financial operations January 1, 2013 – January 31, 2015 . We have or are in the process of drafting administrative policies to address the issues listed here.

Item 1 Adopt financial policies to assist in safeguarding Department funds, such as policies for cash receipts and disbursements and fundraising accountability.

Policies have been adopted and in process of being recorded for the handling of disbursements of cash receipts. Two signatures are required on all vouchers , vouchers showing itemized costs, along with 2 signature requirement on all checks.

Item 2 Adhere to the Department's bylaws including conducting regular semi-annual audits of the Treasurer's books and records.

Audits have been and will continue to be done every 6 months, with the latest one being done in one day.

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Emergency: Dial 911



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Item 3 Establish procedures for the content of financial reporting from the Treasurer and ensure it receives sufficient monthly and annual reports.

Monthly and annual report content is being drafted and put forth in written policies being drafted by the board.

Item 4 Ensure bank reconciliations are prepared and reviewed for accuracy.

Bank reconciliations are to be presented to board members at each monthly meeting and reviewed by at least one board member excluding the treasurer, reviewed and signed.

Item 5 Ensure all moneys are accounted for and deposited in a timely manner.

A record of all funds received will be assigned a number (including envelope) and recorded. This record will also be reviewed by the board at all board meetings and all audits.

Item 6 Determine the reason for the January 1, 2014 cash withdrawal of \$400.

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As far as can be determined the amount in question was for incidental items dealing with the 2014 banquet. (with current policies in place, this cannot happen)

Item 7 Ensure sufficient documentation, such as receipts and invoices, is available to conduct a proper audit of claims. After auditing the claims, the Board should provide evidence that all claims were audited by signing an abstract and including a resolution in the monthly Board meeting minutes that specifies the claims approved for payment, including claim numbers and dollar amounts.

All monies spent by the Dept. is preapproved at a monthly meeting, unless an urgent need comes up where-as an email vote is taken with all email responses saved. Comencing with 11-2015 meeting all monthly meeting minutes will be in a legal format numbering each line. This will also create a new line item on each voucher requiring the recording of the date of meeting and line in minutes showing such approval for expenditure.

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Emergency: Dial 911



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Item 8 Provide the Board with monthly bank reconciliations and bank statements.

Bank reconciliations are to be presented to board members at each monthly meeting and reviewed by at least one board member excluding the treasurer, reviewed and signed.

Item 9 Provide the Board with monthly reports including details on all receipts, disbursements and book balances.

This will be done at each monthly meeting. Treasurer will have copies of reports listed in item #4 for each board member.

Presented by Ronald W. Jones
President
Hillcrest Fire Dept.

Signed _____
Date October 26, 2015

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Emergency: Dial 911

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

The objective of our audit was to evaluate the Board's oversight of the Department's financial operations for the period January 1, 2013 through January 31, 2015. To accomplish our audit objective and obtain valid and relevant audit evidence, we interviewed appropriate Department officials and tested selected records and transactions; examined pertinent documents, including Board meeting minutes; and performed the following procedures:

- We determined if the Department developed and adopted sufficient financial policies and written procedures governing fiscal activities and, if so, ensured that policies and procedures were adhered to.
- We determined if cash receipts and disbursement duties were properly segregated and, if not, whether compensating controls were in place.
- We determined if the Board designated all depositories and if all Department bank accounts were properly accounted for. We accounted for all bank accounts, bank statements, check images and deposit compositions for two completed fiscal years and to date. We reviewed bank account activity for unusual transactions; withdrawals and open and closed accounts. Where there were multiple bank accounts, we tested interbank account activity.
- We determined if the Treasurer performed monthly bank reconciliations, if the bank reconciliations were presented to the Board and if someone other than the Treasurer reviewed the bank statements. We determined the frequency and extent of any bank statement reviews by discussing this topic with select Board members.
- We determined what revenues the Department receives (annual fund drive, raffles, foreign fire insurance and returnable deposit bottle and can donations) and reviewed collection and deposit documentation for the revenues. We requested further information from Department officials, as needed.
- We determined if controls were in place to ensure that fundraising receipts were safeguarded, properly recorded and timely deposited intact.
- We determined if cash disbursements were properly documented, supported and for legitimate Department expenses.
- We reviewed all 50 claims paid during March, June and August 2013 and February, September and November 2014. We also judgmentally selected a sample of 10 claims paid from January 1, 2013 through January 31, 2015 which appeared to be either unusual amounts, vendor names or types of purchases. We tested these claims for completeness, supporting documentation, quality of documentation, unusual items or excessive purchases.

- Due to the lack of supporting documentation for disbursements made by the former Treasurer, we extended our review to include all 140 disbursements totaling \$63,042 made by the former Treasurer during the period January 1, 2013 through April 22, 2014.
- We reviewed 100 percent of the reimbursements made to members during our entire scope.
- We assessed the adequacy of the Department's accounting records and reports.
- We determined if the Treasurer submits monthly and annual financial reports to the Board.
- We verified the extent of any review of the monthly financial reports by reviewing Board minutes and discussing this topic with select Board members. We reviewed the monthly financial reports for adequacy.
- We determined if the Board conducts a semiannual audit of the Treasurer's records and reports and, if so, whether it is a semiannual audit conducted on a regular basis.
- We inquired whether Board members have reasons and explanations for why the records and reports were not adequate, accurate or completed timely.

We conducted this performance audit in accordance with 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 objectives. 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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