



Plattsburgh Housing Authority Tenant Rents

Report of Examination

Period Covered:

July 1, 2014 — July 31, 2015

2015M-260



Thomas P. DiNapoli

Table of Contents

	Page
AUTHORITY LETTER	1
INTRODUCTION	2
Background	2
Objective	2
Scope and Methodology	3
Comments of Authority Officials and Corrective Action	3
TENANT RENTS	4
Billing and Collection	4
Computerized Financial System	7
Recommendations	9
APPENDIX A Response From Authority Officials	10
APPENDIX B OSC Comment on the Authority's Response	14
APPENDIX C Audit Methodology and Standards	15
APPENDIX D How to Obtain Additional Copies of the Report	16
APPENDIX E Local Regional Office Listing	17

State of New York Office of the State Comptroller

Division of Local Government and School Accountability

January 2016

Dear Authority Officials:

A top priority of the Office of the State Comptroller is to help authority officials manage their authorities efficiently and effectively and, by so doing, provide accountability for dollars spent to support authority operations. The Comptroller oversees the fiscal affairs of authorities statewide, as well as authorities' 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 authority operations and Board of Commissioners governance. Audits also can identify strategies to reduce authority costs and to strengthen controls intended to safeguard authority assets.

Following is a report of our audit of the Plattsburgh Housing Authority, entitled Tenant Rents. This audit was conducted pursuant to the State Comptroller's authority as set forth in Article X, Section 5 of the State Constitution.

This audit's results and recommendations are resources for authority officials to use in effectively managing operations and in meeting the expectations of taxpayers. 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 Plattsburgh Housing Authority (Authority) is located in the City of Plattsburgh (City) in Clinton County. The Authority was established pursuant to Section 445 of New York State Public Housing Law (law) to provide low-income housing for qualified individuals in accordance with relevant provisions of the law and the rules and regulations prescribed by the U.S. Department of Housing and Urban Development (HUD).

The Board of Commissioners (Board) is composed of seven Commissioners. The City's Mayor appoints five Commissioners and the tenants elect the other two Commissioners. The Board is responsible for the general management and control of the Authority's financial affairs. The Board appoints an Executive Director who is the Authority's chief executive officer and is responsible for its day-to-day operations. The Executive Director is also responsible for overseeing the accountant who maintains the Authority's accounting records. Including the Executive Director, the Authority has eight administrative employees.

The Authority maintains and manages three senior-citizen high-rise apartment buildings and five low-income family apartment complexes, with a combined 601 public housing units. In addition, the Authority administers 191 Section 8 housing choice vouchers.¹ The Authority's operating budget appropriations for the 2015-16 fiscal year are approximately \$3.8 million, funded primarily by rental income from tenants and subsidies from HUD. The Authority recorded revenues for tenant rents² of approximately \$2.3 million during our audit period.

Objective

The objective of our audit was to review the Authority's internal controls over tenant rents. Our audit addressed the following related question:

- Are internal controls over tenant rents appropriately designed and operating effectively?

¹ Housing choice vouchers allow very low-income families, the elderly and persons with disabilities to choose and lease safe, decent and affordable privately-owned rental housing. The Authority receives federal funds from HUD to administer the voucher program.

² Tenant rents include rents and additional charges, such as pet registration fees and work order charges.

**Scope and
Methodology**

We examined the Authority’s financial transactions related to tenant rents for the period July 1, 2014 through July 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 C 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 the value and/or size of the relevant population and the sample selected for examination.

**Comments of
Authority Officials and
Corrective Action**

The results of our audit and recommendations have been discussed with Authority officials, and their comments, which appear in Appendix A, have been considered in preparing this report. Except as specified in Appendix A, Authority officials generally agreed with our recommendations and indicated they planned to take corrective action. Appendix B includes our comment on an issue raised in the Authority’s response letter.

Good management practices dictate that the Board has the responsibility to initiate corrective action. As such, the Board should prepare a plan of action that addresses the recommendation in this report and forward the plan to our office within 90 days.

Tenant Rents

The Board and Authority officials are responsible for establishing internal controls over tenant rents to properly safeguard the Authority's assets. Effective controls require the Board and Authority officials to establish, implement and communicate policies and procedures to ensure that tenants are properly billed and all moneys received are properly recorded, deposited and accounted for. Authority officials also must provide sufficient oversight of employees who receive collections and grant employees the minimum access rights needed in the computerized financial system to properly complete their job duties.

We identified significant internal control weaknesses over the Authority's billing and collection of tenant rents. There were no comprehensive written policies and procedures, billing and collection duties were not properly segregated and no one internally reviewed the rent and additional charges posted to tenants' accounts by the housing assistant supervisor and the account clerk/typist (account clerk). Further, we found collections were not always deposited intact because eight personal checks totaling \$1,980 were cashed using Authority funds. We also found that users' access rights within the tenant accounts module of the computerized financial system were not properly restricted, and Authority management did not generate and review adjustment or voided-payment reports from the system. As a result, unauthorized changes could be made to the financial data or inappropriate transactions could be initiated to conceal the misappropriation of funds.

Billing and Collection

Effective policies and procedures should include guidance for individuals involved in the billing and collection of tenant rents and provide for a proper segregation of duties so that no one individual controls all aspects of a transaction. When it is not practical to segregate duties, a detailed supervisory review of employees' activities can be a compensating control to ensure that tenants are properly billed and collections are properly accounted for, reported and protected. In addition, good business practice requires cash and checks to be deposited at least daily, or as soon as possible, to prevent the loss or misuse of cash. Finally, Authority officials should ensure that collections are deposited intact (in the same form as received) to reduce the risk of fraud and concealment. Under no circumstances should Authority funds received be exchanged for employees' personal checks.

A housing assistant specialist enters tenant information (e.g., income and number of residents) into the computerized financial system, which calculates the monthly rent tenants owe in accordance with HUD guidelines. Additional charges, such as pet registration fees, are posted to the tenants' accounts by the account clerk. Tenants may pay their rent in person at the Authority's administrative office, by mail or by placing their payment in one of five locked drop boxes.³ Alternatively, they can elect to have payments electronically withdrawn (direct debit) from their bank account.

Payments made in person are received and posted to the tenants' accounts by a typist who remits them to the account clerk for deposit. In the typist's absence, these payments are received and posted either by the housing assistant specialist or the account clerk. Payments made by mail and through the locked drop boxes are received, posted to the tenants' accounts and deposited by the account clerk. In the absence of the account clerk, these payments are received and posted by either the typist or the housing assistant specialist and deposited by the accountant. Payments made through direct debit are posted to the tenants' accounts by the account clerk and are deposited directly into the Authority's bank account.

The Authority did not have comprehensive written policies and procedures or implement sufficient compensating controls over the billing and collection of tenant rents. Consequently, the account clerk performed various incompatible duties with insufficient oversight: posting additional charges to tenants' accounts, collecting and posting payments received through the mail and placed into the Authority's lock boxes or made in person in the absence of the typist, preparing and making deposits, applying penalties to delinquent accounts and making adjustments to tenants' accounts.

In addition, there was no internal⁴ independent review throughout the year of the rents and additional charges that the housing assistant specialist and the account clerk posted to tenants' accounts. Furthermore, no one independent of the account clerk reviewed the supporting documentation of the deposits to ensure that collections were deposited in a timely manner and intact. Because of the lack of controls or management reviews, Authority officials have diminished assurance that all tenants were properly billed or payments were properly accounted for.

³ The locked drop boxes are located at the three senior citizen high-rise apartment buildings, one of the apartment complexes and the administrative office.

⁴ On an annual basis, the Authority's independent auditor reviews a sample of tenant accounts to ensure that the rent and additional charges that were posted to the accounts were accurate and supported.

We reviewed a random sample of 50 tenant billings⁵ totaling \$20,599 (\$20,055 in rent and \$544 in additional charges) and determined that the billings and corresponding payments were accurate and properly recorded in the tenants' accounts. We also reviewed a random sample of three months⁶ to determine if all of the Authority's public housing units were billed during the respective month. Except for public housing units that were vacant for the duration of the month, all units were billed. Finally, we reviewed a random sample of 40 days' recorded rent collections⁷ totaling \$468,355 to determine if the deposits were timely and intact. Except for minor discrepancies which we discussed with Authority officials, all the collections were deposited in a timely manner.

However, while the total amount of collections we reviewed were deposited, for 13 of the 40 days in our sample the collections appeared not to have been deposited intact, compared with the financial system records. For all 13 days a combined total of \$4,739 less in cash was deposited than the amount of cash recorded in the system. We obtained bank compositions (a copy of each check or money order included in a deposit and a copy of the deposit slip) for the 13 days' corresponding deposits and found that the \$4,739 occurred because of one of three reasons or a combination of the reasons. For example, for five days of collections, checks totaling \$1,456 were incorrectly recorded in the system as being made in cash. In addition, for five days of collections, tenants (or parties on their behalf) made payments in the form of one check for both rent and a security deposit. However, because the Authority deposits rents and security deposits into separate bank accounts, the account clerk divided the collections received so that the amounts deposited in the respective rent and security deposit bank accounts were accurate. Therefore, the account clerk used cash rental payments to make the deposits for the security deposits, which were \$1,303. Consequently, we were able to verify that the collections related to these discrepancies were deposited intact.

However, the deposits for seven days of collections⁸ (approximately 18 percent of the days' collections in our sample) were not made intact because they included personal checks from the account clerk totaling

⁵ We used a computerized random number generator to select 25 billings from the billing register for September 2014 and 25 billings from the billing register for April 2015.

⁶ We used a computerized random number generator to select three months during our audit period (September 2014 and January and July 2015).

⁷ We used a computerized random number generator to select 40 days in which tenant rents were recorded as being collected by the Authority during our audit period.

⁸ Collections from July 15, September 8, September 10, October 15, and November 19, 2014, and February 4 and July 6, 2015.

\$1,980.⁹ For example, a deposit on July 16, 2014 (of the collections from July 15, 2014) included two personal checks from the account clerk, for \$100 and \$300, which were issued from two different checking accounts. In addition, a deposit on September 11, 2014 (of the collections from September 8, 2014) included a \$350 personal check from the account clerk, and another deposit that was made on September 11, 2014 (of the collections from September 10, 2014) included a \$360 personal check from the account clerk. Furthermore, a deposit on February 5, 2015 (of a portion of the collections from February 4, 2015) included a \$250 personal check that was issued from the account clerk's son to the account clerk.

The account clerk stated that her personal checks were included in the deposits because she cashed them by using Authority funds and that she had been doing so since at least 2013. When personal checks are readily cashed using Authority funds, accountability over the funds is lost and Authority officials have diminished assurance that all collections that were received were deposited.

Computerized Financial System

Effective controls over user access to software applications restrict authorizations to the functions that individuals need to perform their job duties. Such authorizations should preserve a proper segregation of duties so that the same person is not involved in multiple aspects of a financial transaction. In addition, a computerized financial system should provide a way to determine who is accessing the system and what transactions are being processed. An audit log is a computer-generated record of any change or transaction made on the system, which enables management to determine when an entry was made and what it entailed and establishes individual accountability by identifying the associated user account. Management or its designee should review this audit log to monitor the user activity.

The Authority's computerized financial system has automated access controls that allow Authority officials to restrict the access levels of different users. However, Authority officials did not use these capabilities to identify excessive authorizations and limit them. Consequently, users had been granted access to functions within the tenant account module of the system they did not need to fulfill their day-to-day job responsibilities. For example, the senior stenographer had access to multiple functions within the tenant account module although her day-to-day job duties did not include tenant account functions.

⁹ The account clerk's personal checks ranged in the amount of \$100 to \$360. The account clerk was responsible for collecting and posting payments received, preparing and making deposits and making adjustments to tenants' accounts.

In addition, all eight employees¹⁰ of the administrative office, including the three who collect payments for tenant rents (the typist, a housing assistant specialist and the account clerk), had the ability to make adjustments to tenants' accounts by either voiding or modifying transactions. As a result, employees collecting payments could potentially adjust the tenants' accounts (charges due) in the amount of all or part of the payments received and misappropriate money in the same amount. This risk was further increased because, although the system can generate reports indicating the adjustments made to tenants' accounts, Authority officials did not generate and review these reports. We reviewed a random sample of 25 adjustments¹¹ to tenants' accounts totaling \$3,871 during our audit period to determine if they were for appropriate purposes. Although we did not identify any exceptions, the excessive user access granted to Authority staff increases the risk of error and misappropriation of funds.

We also found that the three employees who collect payments for tenant rents had the ability to void payments once they were posted to tenants' accounts. As a result, these employees could potentially void the original payment posted, either not post another payment or post another payment in a lesser amount, adjust the tenant's account (charges due) by the corresponding amount and misappropriate money in the same amount as the adjustment. Such transactions would not be detected because Authority officials did not generate and review voided-payment or adjustment reports that were available from the computerized system. We reviewed a random sample of 20 payments, totaling \$6,436, that were voided¹² from tenants' accounts to determine if they were voided for appropriate purposes. Eighteen of the voided payments, totaling \$5,687, were voided for appropriate purposes, such as payments being posted to the incorrect tenant account or posted in error to a tenant's account twice. However, we could not determine if two voided payments were for appropriate purposes. A \$699 payment and a \$50 payment were posted to two tenants' accounts on February 12, 2015 and then voided on February 12, 2015. Authority officials stated that the payments were voided because the housing assistant specialist had incorrectly posted the payments, which were for \$599 and \$47, respectively. However, because the tenants made both payments in cash, we could not verify the actual payment amounts. By not using system capabilities to monitor adjustments and voided

¹⁰ The eight employees are the Executive Director, senior stenographer, housing assistant supervisor, accountant, typist, account clerk and two housing assistant specialists.

¹¹ We used a computerized random number generator to select 25 adjustments from an adjustment report containing all 1,435 adjustments that were made to tenants' accounts during our audit period.

¹² We used a computerized random number generator to select 20 voided payments from a voided-payment report containing all payments that were voided from tenants' accounts during our audit period.

payments to tenant accounts, Authority officials have limited means of detecting potential fraud.

When Authority officials allow employees to have access rights that are not in accordance with their job duties and an individual independent of the billing and collection process does not review adjustment and voided-payment reports from the system, the Authority is at an increased risk of unauthorized changes to its financial data or inappropriate transactions that remain undetected.

Recommendations

The Board and Authority officials should:

1. Establish written policies and procedures to provide adequate guidance and internal controls over the billing and collection of tenant rents.

Authority officials should:

2. Segregate duties over the billing and collection of tenant rents or establish appropriate compensating controls, such as increased management review procedures.
3. Ensure that an individual who is independent of the billing process reviews the rent and additional charges that are posted to tenants' accounts.
4. Prohibit the cashing of personal checks from Authority funds.
5. Evaluate employee job descriptions and assign financial system access rights to match the respective job functions.
6. Designate an individual who is independent of the billing and collection of tenant rents to generate and review adjustment and voided-payment reports to verify that the corresponding adjustments and voided payments are for appropriate purposes.

APPENDIX A

RESPONSE FROM AUTHORITY OFFICIALS

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

The response letter refers to a page number in the draft report. Due to the reformatting of the report for final processing, page numbers have changed.



PLATTSBURGH HOUSING AUTHORITY

4817 S. Catherine Street • Plattsburgh • NY • 12901-3778 • 518-561-0720 • fax: 518-561-1769 • www.phaplattsburgh.com

January 20, 2016

Jeffrey P. Leonard, Chief Examiner
Office of the State Comptroller
One Broad Street Plaza
Glens Falls, NY 12801-4396

Re: Plattsburgh Housing Authority
Audit 2015M-260

Dear Mr. Leonard:

The Plattsburgh Housing Authority has received the NYS Comptroller's draft audit 2015M – 260 and met with designated OSC representatives on January 4, 2016 to discuss the audit report. We understand that the results and recommendations are resources for authority officials to use in effectively managing operations.

The Plattsburgh Housing Authority Board of Commissioners and the undersigned would like to express our gratitude for the New York State Comptroller's examination that was conducted in the Summer/Fall of 2015. We continually strive to ensure the organization is operating in an efficient and appropriate manner, and this examination will assist in our achieving that end.

Many of the concerns noted in the audit have been past practice of the PHA and we appreciate the examination for the opportunity to continue our improvement of PHA operations. Please accept this letter as the Plattsburgh Housing Authority's response to the audit report as well as identifying the steps the Plattsburgh Housing Authority will take (or have taken) as part of the Corrective Action Plan. It should be noted that although members of the Board and I appreciate and value the examination, we would like to add further clarification to various aspects of the audit.

Although there is no *internal* review of tenant rent and additional charges as noted in the footnote on Page 7, we do have an annual independent review that includes a comprehensive assessment of tenant files to ensure that income information is accurate and documented, rent calculations are accurate, utility allowances are accurate, and tenants have been properly notified of rent and rent changes, along with a number of mandatory forms, leases, and notices that are signed and included in the tenant file. Per HUD regulations, this is done annually and is then reported to the PHA Board of Commissioners, the PHA Executive Director, and our HUD Buffalo Field Office directly from the independent auditor.

As it relates to the concern over further segregation of duties, it should be noted that the PHA is an organization that operates in a minimalistic manner under a variety of HUD mandates. That means that we have several employees that wear multiple “hats” and many employees have been cross-trained to continue our operations when others are out of the office. For example, the PHA has one employee that collects rent at the office window. Should that employee be out sick or on vacation, we have two other employees that are trained to step in and function in that role. This means that the replacement employees are not as practiced at the process and the software used to collect payments. Thus, often times there will be an increase in voids and changes as there is an increase in errors due to a lack of familiarity with the process.

However, the small number of agency employees leads directly to your statement of duties not being properly segregated. As it relates directly to your audit, the three employees that collect rent have the ability to make adjustments on tenant accounts. The PHA is aware of this and due to the nature of our operations, it is a necessity (see example above).

We do have procedures in place to make those adjustments, and each adjustment (with some necessary exceptions) is authorized by a member of the PHA management staff. That authorization is kept for documentation purposes and your audit failed to mention that the documentation is kept and available for review. In fact, some of the documentation was reviewed during the audit. Although a further segregation of duties is not feasible, you will see in our Corrective Action Plan that we have increased oversight in replacement of further segregating duties.

See
Note 1
Page 14

The Board and the Executive Director do recognize the significance of the bank compositions not being deposited intact. We were aware that there would be discrepancies based on rent/security deposit payments, however, the PHA employee cashing personal checks is a concern to the PHA. Even though the deposits were not presented to the bank in their original composition, we are pleased the audit did verify the total amount related to those collection days were deposited and no monetary discrepancies were found. You will see in our Corrective Action Plan that we have thoroughly addressed this concern.

Below you will see the PHA's plan of action in response to the audit's recommendations:

- 1) The Board and Executive Director have already developed and adopted several *written* policies to provide increased oversight in the areas of account adjustments, rent collection and bank deposits. We will continue to develop and adopt policies based on this recommendation and will annually review the adopted policies to ensure their effectiveness.
- 2) As discussed above, a further segregation of duties is not feasible, however, the Board and Executive Director are developing within the policies that are being adopted, an increase in oversight that includes a variety of reports to be reviewed daily, weekly and monthly. These reports will be reviewed by management staff that is not responsible for the initial actions.

3) As with the above, the policies and procedures have been implemented in a manner that an individual who is independent of the billing process reviews the rent and additional charges that are posted to tenants' accounts on a daily basis.

4) The cashing of personal checks from Authority funds is completely and clearly prohibited. This has been reinforced within newly adopted policies. Also, increased oversight utilizing a variety of reports will be used for more thorough monitoring. Discipline, per the current PHA and union employee agreement, was enforced based on audit findings.

5) The Executive Director has begun the process of reviewing employee job descriptions and to assign financial system access rights to match the respective job functions. It should be noted that the current software system does not allow for a complete overhaul of system access. The Executive Director has begun to review other housing related software systems that may allow for a more detailed system access process.

6) As with recommendation 2 and 3, we have already designated an individual who is independent of the billing and collection of tenant rents to generate and review adjustments and voided-payment reports to verify that the corresponding adjustments and voided payments are for appropriate purposes. This is being done on a daily basis.

Sincerely,

Mark T. Hamilton, PHM
Executive Director

APPENDIX B

OSC COMMENT ON THE AUTHORITY'S RESPONSE

Note 1

Authority officials provided us with documentation for the 25 adjustments to tenants' accounts that we reviewed. However, because officials do not generate and review reports of all adjustments made to tenants' accounts, they do not have adequate assurance that all adjustments are authorized and for appropriate purposes.

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

The objective of our audit was to determine if Authority officials established effective internal controls over tenant rents for the period July 1, 2014 through July 31, 2015.

To accomplish our audit objective and to obtain valid audit evidence, our procedures included the following:

- We interviewed Authority officials and employees. We reviewed Authority policies, Board minutes and various financial records and reports related to tenant rents to gain an understanding of the internal controls in place over the billing and collection of tenant rents. We documented any associated effects of deficiencies found in those controls.
- We reviewed a random sample of 50 tenant billings to determine if the billings agreed with the tenants' notice-of-rent form and with the Board-established schedule for additional charges; if the billings were properly recorded in the tenants' accounts; if the payments equaled the amount billed plus penalties, if applicable; and if the payments were properly recorded in the tenants' accounts.
- We reviewed a random sample of three months during our audit period to determine if all of the Authority's public housing units were billed during the respective month.
- We reviewed a random sample of 40 days' recorded rent collections during our audit period to determine if the deposits were timely and intact. We also obtained bank compositions for deposits that were not made intact, based on the collections that were recorded in the computerized financial system, to determine the reason the collections were not deposited intact.
- We interviewed Authority officials and employees, reviewed user access reports for the computerized financial system and physically inspected employees' computer screens to determine which employees had access to the tenant account module of the system, what their access rights were and whether they had access to functions that were not required for them to fulfill their job responsibilities.
- We reviewed a random sample of 25 adjustments to tenants' accounts during our audit period to determine if the adjustments were for appropriate purposes.
- We reviewed a random sample of 20 payments that were voided from tenants' accounts during our audit period to determine if they were voided for appropriate purposes.

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 objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

APPENDIX D

HOW TO OBTAIN ADDITIONAL COPIES OF THE REPORT

To obtain copies of this report, write or visit our web page:

Office of the State Comptroller
Public Information Office
110 State Street, 15th Floor
Albany, New York 12236
(518) 474-4015
<http://www.osc.state.ny.us/localgov/>

APPENDIX E
OFFICE OF THE STATE COMPTROLLER
DIVISION OF LOCAL GOVERNMENT
AND SCHOOL ACCOUNTABILITY

Andrew A. SanFilippo, Executive Deputy Comptroller
Gabriel F. Deyo, Deputy Comptroller
Tracey Hitchen Boyd, Assistant Comptroller

LOCAL REGIONAL OFFICE LISTING

BINGHAMTON REGIONAL OFFICE

H. Todd Eames, Chief Examiner
Office of the State Comptroller
State Office Building , Suite 1702
44 Hawley Street
Binghamton, New York 13901-4417
(607) 721-8306 Fax (607) 721-8313
Email: Muni-Binghamton@osc.state.ny.us

Serving: Broome, Chenango, Cortland, Delaware,
Otsego, Schoharie, Sullivan, Tioga, Tompkins Counties

BUFFALO REGIONAL OFFICE

Jeffrey D. Mazula, Chief Examiner
Office of the State Comptroller
295 Main Street, Suite 1032
Buffalo, New York 14203-2510
(716) 847-3647 Fax (716) 847-3643
Email: Muni-Buffalo@osc.state.ny.us

Serving: Allegany, Cattaraugus, Chautauqua, Erie,
Genesee, Niagara, Orleans, Wyoming Counties

GLENS FALLS REGIONAL OFFICE

Jeffrey P. Leonard, Chief Examiner
Office of the State Comptroller
One Broad Street Plaza
Glens Falls, New York 12801-4396
(518) 793-0057 Fax (518) 793-5797
Email: Muni-GlensFalls@osc.state.ny.us

Serving: Albany, Clinton, Essex, Franklin,
Fulton, Hamilton, Montgomery, Rensselaer,
Saratoga, Schenectady, Warren, Washington Counties

HAUPPAUGE REGIONAL OFFICE

Ira McCracken, Chief Examiner
Office of the State Comptroller
NYS Office Building, Room 3A10
250 Veterans Memorial Highway
Hauppauge, New York 11788-5533
(631) 952-6534 Fax (631) 952-6530
Email: Muni-Hauppauge@osc.state.ny.us

Serving: Nassau and Suffolk Counties

NEWBURGH REGIONAL OFFICE

Tenneh Blamah, Chief Examiner
Office of the State Comptroller
33 Airport Center Drive, Suite 103
New Windsor, New York 12553-4725
(845) 567-0858 Fax (845) 567-0080
Email: Muni-Newburgh@osc.state.ny.us

Serving: Columbia, Dutchess, Greene, Orange,
Putnam, Rockland, Ulster, Westchester Counties

ROCHESTER REGIONAL OFFICE

Edward V. Grant, Jr., Chief Examiner
Office of the State Comptroller
The Powers Building
16 West Main Street, Suite 522
Rochester, New York 14614-1608
(585) 454-2460 Fax (585) 454-3545
Email: Muni-Rochester@osc.state.ny.us

Serving: Cayuga, Chemung, Livingston, Monroe,
Ontario, Schuyler, Seneca, Steuben, Wayne, Yates Counties

SYRACUSE REGIONAL OFFICE

Rebecca Wilcox, Chief Examiner
Office of the State Comptroller
State Office Building, Room 409
333 E. Washington Street
Syracuse, New York 13202-1428
(315) 428-4192 Fax (315) 426-2119
Email: Muni-Syracuse@osc.state.ny.us

Serving: Herkimer, Jefferson, Lewis, Madison,
Oneida, Onondaga, Oswego, St. Lawrence Counties

STATEWIDE AUDITS

Ann C. Singer, Chief Examiner
State Office Building, Suite 1702
44 Hawley Street
Binghamton, New York 13901-4417
(607) 721-8306 Fax (607) 721-8313