



Town of Wirt

Internal Controls Over the Highway Department and the Town Clerk's Office

Report of Examination

Period Covered:

January 1, 2007 — February 28, 2008

2008M-75



Thomas P. DiNapoli

Table of Contents

	Page
AUTHORITY LETTER	3
EXECUTIVE SUMMARY	5
INTRODUCTION	7
Background	7
Objective	7
Scope and Methodology	8
Comments of Local Officials and Corrective Action	8
HIGHWAY DEPARTMENT	9
Scrap Materials	9
Purchasing	10
Inventories	10
Recommendations	11
TOWN CLERK'S OFFICE	13
Recommendations	15
APPENDIX A Response From Local Officials	16
APPENDIX B Audit Methodology and Standards	18
APPENDIX C How to Obtain Additional Copies of the Report	19
APPENDIX D Local Regional Office Listing	20

State of New York Office of the State Comptroller

Division of Local Government and School Accountability

July 2008

Dear Town 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 Town 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 Town of Wirt, entitled Internal Controls Over the Highway Department and the Town Clerk's Office. 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

EXECUTIVE SUMMARY

The Town of Wirt (Town) is a small rural community with a population of approximately 1,200, located in Allegany County, in western New York State. The Town provides various services to its residents such as road maintenance, snow removal and other general governmental support. These services are financed primarily by real property taxes and State aid. The Town's 2007 budget included general and highway fund appropriations of \$660,787, which were supported by a real property tax levy of \$422,299.

Scope and Objective

The objective of our audit was to review selected internal controls in the Highway Department and the Town Clerk's office for the period January 1, 2007 to February 28, 2008. Our audit addressed the following related questions:

- Are Highway Department controls over the sale of scrap metals, purchasing and inventories appropriately designed and operating effectively?
- Did the Town Clerk record and deposit real property taxes and other moneys she received in a timely and accurate manner?
- Did the Town Board provide adequate oversight of the financial activities of the Town Clerk's Office?

Audit Results

We found there had been an apparent misappropriation of funds from the sale of scrap metal because Town officials did not require accountability for sale proceeds. The former Highway Superintendent allowed the Code Enforcement Officer (CEO) to dispose of the Town's scrap metal inventory and retain the proceeds he received from the sale. In 2004, the Town reported revenue of \$1,500 for the sale of scrap materials. No revenue from the sale of scrap materials has been reported since then. The CEO also admitted to us that he had received more than \$1,000 from selling the Town's scrap metal, and there was no indication that this money was deposited in a Town bank account.

Additionally, the Town Highway Superintendent and the Town Board did not ensure that purchasing controls in the Highway Department were appropriately designed and operating effectively. The Board did not adopt a procurement policy that establishes parameters for Town purchasing practices, and

the former Highway Superintendent did not publicly solicit bids or obtain competitive quotes for the purchase of goods and services. Town officials could have saved over \$1,400 by purchasing vehicle fuel from the vendor that held the State contracts and over \$2,500 had they participated in a County bid for hauling the salt/sand mixture.

There were virtually no controls in place to safeguard the Town's fuel inventories. The Town did not maintain fuel use records and did not inventory fuel on hand. All Highway Department employees had unlimited access to the fuel pumps at all times. We found that significantly more fuel was purchased than would have been required for the Town's vehicles indicating that unleaded fuel was stolen from the Town.

The Town Board and Clerk did not establish adequate internal controls over Town Clerk operations. For example, the Town Clerk does not issue press numbered duplicate receipts to customers, deposit cash timely, record transactions accurately, or prepare a monthly comparison of liabilities to available cash. Moreover, the Town Board did not effectively fulfill its requirement to audit the Town Clerk's records on an annual basis. As a result, there is an increased risk of loss or misappropriation of cash.

Comments of Local Officials

The results of our audit and recommendations have been discussed with Town officials and their comments, which appear in Appendix A, have been considered in preparing this report. Town officials generally agreed with our recommendations and indicated they planned to initiate corrective action.

Introduction

Background

The Town of Wirt (Town) is a small rural community with a population of approximately 1,200, located in Allegany County, in western New York State. The Town provides various services to its residents such as road maintenance, snow removal and other general governmental support. These services are financed primarily by real property taxes and State aid. The Town's 2007 budget included general and highway fund appropriations of \$660,787, which were supported by a real property tax levy of \$422,299.

The Town Board (Board) is the legislative body responsible for managing Town operations. The Town Clerk (Clerk) is an elected official who collects real property taxes, issues licenses and permits, maintains the minutes of Town Board proceedings, files reports with various state and local agencies, and is a pivot around which the Town operates. The Superintendent of Highways (Superintendent) is an elected official who, along with three full time Highway Department (Department) employees, is responsible for maintaining Town roads, bridges and culverts, and providing snow removal services. To accomplish these tasks, the Department purchased various types of products, such as gravel, road salt, diesel fuel and unleaded gas. In 2007, the Town purchased 9,686 gallons of diesel fuel¹ and 3,154 gallons of unleaded gasoline.² The Department owns three dump trucks, a pickup truck driven by the Superintendent, and two utility vehicles. Finally, the Highway Department also maintains and periodically disposes of an inventory of scrap materials, such as used sluice pipe.

Objective

The objective of our audit was to review selected internal controls in the Highway Department and the Town Clerk's Office. Our audit addressed the following related questions:

- Are Highway Department controls over the sale of scrap metal, purchasing and inventories appropriately designed and operating effectively?
- Did the Town Clerk record and deposit real property taxes and other moneys she received in a timely and accurate manner?
- Did the Town Board provide adequate oversight of the financial activities of the Town Clerk's Office?

¹The Town has a 2,000-gallon diesel fuel tank, located at the highway garage.

²The Town has a 500-gallon gasoline fuel tank, located at the highway garage.

**Scope and
Methodology**

We examined internal controls in the Highway Department and the Town Clerk's Office of the Town of Wirt for the period January 1, 2007 to February 28, 2008.

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

**Comments of
Local Officials and
Corrective Action**

The results of our audit and recommendations have been discussed with Town officials and their comments, which appear in Appendix A, have been considered in preparing this report. Town officials generally agreed with our recommendations and indicated they planned to initiate corrective action.

The Town Board has the responsibility to initiate corrective action. Pursuant to Section 35 of the General Municipal Law, the Town Board should prepare a plan of action that addresses the recommendations in this report and forward the plan to our office within 90 days. For guidance in preparing your plan of action, you may refer to applicable sections in the publication issued by the Office of the State Comptroller entitled *Local Government Management Guide*. We encourage the Town Board to make this plan available for public review in the Town Clerk's office.

Highway Department

Town officials should establish a system of internal controls to ensure that goods and services of desired quality are acquired at the lowest price available by all departments, including the Highway Department. Additionally, to properly safeguard Town assets, Town officials should establish appropriate controls over inventories. For example, complete inventory and usage records help Town officials account for fuel purchases and consumption. Furthermore, scrap material accumulated by the Town should be disposed of in a manner that provides the best financial benefit to the Town.

The Town did not have adequate controls over the sale of scrap metal, purchasing and inventories in the Highway Department. During our audit period, the Town had two Highway Superintendents.³ The former Highway Superintendent allowed the Code Enforcement Officer (CEO) to sell the Town's scrap material and keep the proceeds for personal profit. The former Highway Superintendent made purchases without soliciting bids or quotes, and neither Highway Superintendent maintained adequate records over fuel inventories.

Scrap Materials

Town officials need to institute both physical and financial control over scrap metal acquired during Highway Department operations because this material has value as a commodity and there is a ready market for it. Scrap metal should be accumulated, controlled and —when a sufficient quantity has been collected — sold, with the proceeds deposited and recorded as Town revenue. Physical controls, provided by Highway Department officials, should maintain inventories of scrap metal intact until the material is sold. The Board provides financial controls by monitoring the budget, including revenues obtained from the sale of scrap metal.

We found there had been an apparent misappropriation of funds from the sale of scrap metal because Town officials did not require accountability for sale proceeds. The former Highway Superintendent allowed the CEO to take the Town's scrap metal and retain the proceeds from the sale of this material. Evidence that such activity occurred includes a Highway Department employee's time sheet, which stated that he "loaded junk sluice pipe" on October 1 and 2, 2007. We also obtained a receipt from a local scrap dealer showing that the dealer paid the CEO \$192 for 1.28 tons of scrap iron on October 2, 2007. The CEO also admitted to us that he had received more than \$1,000

³ Highway Superintendents - The former Highway Superintendent's term ended on December 31, 2007. The current Highway Superintendent's term began on January 1, 2008.

as a result of selling the Town's scrap metal. There was no indication that this money was deposited in a Town bank account.

Although the Town reported revenue of \$1,500 from the sale of scrap material in 2004, no revenue from the sale of scrap metal has been reported since that year. We found no indication in the Board minutes that the Supervisor or Board members questioned the lack of revenue from scrap metal sales in the years since 2004.

The current Highway Superintendent does not allow the CEO to take the Town's scrap metal.

Purchasing

Controls over purchasing include, among other things, a procurement policy to establish parameters for purchasing practices. In addition, Town officials are required to publicly solicit bids for purchases over \$10,000 and public works contracts over \$20,000 or, instead of bidding, they may purchase through State or County contracts. Additionally, Town officials should establish guidelines requiring Town employees to obtain competitive quotes for purchases under the bid limits.

Purchasing controls in the Highway Department were not appropriately designed and operating effectively. The Board did not adopt a procurement policy that establishes parameters for Town purchasing practices, and the former Superintendent did not publicly solicit bids or obtain competitive quotes for the purchase of goods and services.

In 2007, the Highway Department purchased unleaded gasoline and diesel fuel (\$35,755), a sand/salt mixture (\$25,529) and various grades of crushed stone (\$15,704) without soliciting bids. Additionally, the Town rented equipment (\$9,925) and paid for delivery of the sand/salt mixture (\$9,833) without soliciting quotes. We compared the unit price the Town paid for these commodities to the State and County contract prices available to the Town. The crushed stone and the sand/salt mixture were purchased at County and State contract prices, respectively, while the equipment rental rate was less than State contract pricing. However, we estimate that the former Highway Superintendent could have saved over \$1,400 by purchasing fuel⁴ from the vendor that held the State contract. Similarly, he could have saved over \$2,500 by participating in a County bid for hauling the salt/sand mixture.

Inventories

Town officials must ensure that inventories of fuel are protected from loss and that the fuel is used for the purposes intended. To

⁴ The former Highway Superintendent stated that he did not consult with the County or State contract and that it was easier to have a local vendor fill the tanks as needed without his monitoring them for fuel levels.

accomplish this, Town officials must adopt policies that describe the duties, records, and procedures necessary to properly account for and safeguard the inventories within the Highway Department.

Fuel Inventories — District officials should maintain adequate records documenting the quantities of fuel delivered and dispensed, and identifying the amount of fuel on hand at any given time. They should compare these reports to routine physical inventories⁵ of fuel on hand and resolve any discrepancies immediately. Town officials can accomplish this by assigning the inventory of the storage tanks to an employee who is not involved in receiving and dispensing fuel.

There were virtually no controls in place to safeguard the Town's fuel inventories. Neither Superintendent maintained any records of fuel dispensed, nor did they require that fuel on hand be inventoried. Furthermore, all Town highway employees had unlimited access to the fuel pumps at all times.

Three Town vehicles use unleaded gasoline, including the pick-up truck driven by the Superintendent. Based on current odometer readings, these three trucks were driven a total of approximately 27,000⁶ miles in 2007. Because no perpetual fuel inventory records were maintained, we used the amount of fuel purchased (3,154 gallons) by the Town in 2007 as a proxy for fuel consumption. We also estimated that approximately 200⁷ gallons of unleaded fuel was used for other Town equipment, such as lawn mowers, weed trimmers and chainsaws. The approximate net amount of fuel used in the three vehicles (2,954 gallons) would yield a fuel economy rate of approximately 9 miles per gallon (MPG). The Federal Government's estimated fuel economy for the pick-up truck driven by the Superintendent is 12 MPG city and 16 MPG highway. The unreasonableness of this computed fuel economy rate for the Town's vehicles, coupled with the lack of adequate controls, makes it likely that fuel was stolen from the Town.

Recommendations

1. Town officials should refer the apparent misappropriation of scrap metal proceeds to the District Attorney.
2. Town officials should adopt policies and procedures to safeguard scrap metal inventories and establish a process to control the sale

⁵ Commonly referred to as sticking the tank, this involves inserting a specially calibrated measuring stick into the fuel storage tank and recording the reading.

⁶ The Superintendent's pick-up truck is driven approximately 20,000 miles per year.

⁷ If the consumption for such other equipment was in fact lower than the 200 gallons we estimated, the resulting MPG computation for the three vehicles would have been even lower.

of these materials. This process should include requesting quotes for the sale of scrap metal.

3. The Board should adopt a procurement policy that establishes parameters for Town purchasing practices.
4. Town officials should publicly solicit bids for purchases and public works contracts in excess of the competitive bidding thresholds. As an alternative, Town officials should consider utilizing State or County contracts.
5. Town officials should ensure that adequate fuel inventory records are maintained, that periodic reconciliations are made between the records and physical inventories of stored fuel and any differences promptly investigated and resolved.
6. Town officials should ensure that appropriate physical controls are established to limit access to the Town's fuel supply.

Town Clerk's Office

A well-designed system of internal controls is necessary to ensure that cash received by the Town Clerk (Clerk) is safeguarded and that the Clerk's financial activity is properly recorded and reported. The Town Board and Town Clerk should ensure that internal controls are in place and working effectively, particularly when there is limited segregation of duties. Statutory requirements provide a level of internal controls to help safeguard the Town's assets and ensure that Clerk operations are being performed efficiently and effectively. For example, real property taxes collected by the Clerk must be deposited within 24 hours of collection, and all other moneys collected by the Clerk, including fees for licenses and permits, must be deposited within three days after the total collected exceeds \$250. The Board also has certain powers and duties with respect to overseeing the financial affairs of the Clerk. Among these duties is the requirement to audit the records and reports of the Clerk at least annually.

It is essential for the Clerk to prepare duplicate receipts,⁸ which document individual collections and help ensure that she has correctly entered all transactions in the accounting records. Such documentation will enable Town officials to trace these transactions from the point-of-collection through the accounting records to bank deposits and monthly reports. On a monthly basis, the Clerk should compare her cash, both on hand and on deposit in the bank, to a detailed list of her liabilities, including amounts due to various State and local agencies. This comparison is referred to as a monthly accountability. The preparation of a monthly accountability helps ensure that all moneys are properly identified.

The Town Board and Town Clerk did not establish adequate internal controls over the operations of the Town Clerk's Office. The Clerk does not issue press numbered duplicate receipts to customers, deposit cash timely, record transactions accurately, or prepare a monthly comparison of liabilities to available cash. We determined the amount of liabilities at February 19, 2008 and compared that amount with the Clerk's cash balance. The Clerk's cash (on hand and in the bank) at February 19, 2008 exceeded known liabilities at that date by \$251. The Clerk was not able to identify this balance. As all the moneys received by the Clerk are payable to various State and local agencies including the Town, she should be able to clearly identify all moneys in her custody.

⁸ Where no other evidence of receipt is available. For example, fees for marriage licenses should be documented with a duplicate receipt at the time payment is collected.

Moreover, the Board did not effectively fulfill its requirement to annually audit the Clerk's records. Currently, the Board is only examining the Clerk's monthly reports and her cash receipts journal.⁹ The Board gave no consideration to her other activities, such as tax collections and cash disbursements. Members of the Board admitted that their annual audit of the Clerk's records is a mere formality and that no real time or attention is devoted to this task. Periodic audits of the Clerk's financial operations help to ensure that someone, other than the person who is responsible for collecting and depositing money and preparing records and reports, effectively oversees these activities.

Real Property Tax Collections — We tested a sample of real property taxes collected by the Clerk in 2007 and 2008, totaling \$255,630. The Clerk did not deposit taxes collected within 24 hours, as required. For example:

- \$73,138 was collected between December 31, 2007 and January 9, 2008. Two of the five corresponding bank deposits, totaling \$35,919, were not deposited within 24 hours after the taxes were collected. For example, \$15,150 was deposited one day late, while the second deposit, in the amount of \$20,769, was deposited four days late.
- \$87,762 was collected between January 31, 2007 and March 12, 2007. None of the seven bank deposits, for collections in this period, were made within 24 hours. For example, one deposit for \$14,402 was 22 days late, while another deposit for \$12,600 was 19 days late.

With the exception of one deposit, made on March 14, 2007, all real property tax collections tested were deposited intact. This deposit exceeded the corresponding amount recorded in the Clerk's cash receipts journal by \$845. Because of poor record keeping, the Clerk was unable to provide documentation as to which tax bill(s) the \$845 represented.

Town Clerk Fees — We compared cash receipts recorded in the cash journals to deposits for September, October and November 2007. For these three months, the Clerk deposited more money than she recorded in her cash receipts journals.¹⁰ Furthermore, the Clerk did not deposit fees collected (licenses and permits) within three days after the amount collected exceeded \$250. Instead, the Clerk routinely

⁹ The cash journal is where she lists various licenses, permits, and fees collected.

¹⁰ For September 2007 the difference was \$44, October 2007 \$73, November 2007 \$19.

waited until the next month to make her bank deposits. For example, she did not deposit \$1,264 collected in September 2007 until October 5 and 12, 2007, she did not deposit \$634 collected in October 2007 until November 13, 2007, and \$878 collected in November 2007 until December 10, 2007.

Not depositing receipts in a timely manner substantially increases the risk of loss or misappropriation, especially given the lengthy delay in making deposits.

Recommendations

7. The Town Clerk should deposit all tax collections within 24 hours and all other monies received within three days, after the total collected exceeds \$250.
8. The Town Clerk should issue duplicate press-numbered receipts for fees collected, where no other evidence of receipt is available.
9. The Town Clerk should record all real property taxes and clerk fees collected into the cash receipts journal promptly.
10. The Board should conduct an effective audit, at least annually, of the Town Clerk's records and reports.
11. The Clerk should prepare monthly accountabilities, comparing liabilities to available cash.
12. The Clerk should determine the source(s) of the \$251 overage in her account and remit the cash to the appropriate entity.

APPENDIX A
RESPONSE FROM LOCAL OFFICIALS

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

*TOWN OF WIRT
P.O. Box 243 210 Main St.
Richburg, N.Y. 14774
585-928-2130*

Re; Response to Audit,

After reviewing the Audit, provided by [REDACTED] of the New York State Comptrollers Office, we are responding. We feel that this is a fair and accurate report on this Audit. We are already instituting all necessary changes and will continue to do this as fast as we can. We sincerely Thank you for all your help.

Sincerely,

Richard E. Howard

Richard Howard
Town Supervisor

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess the adequacy of the internal controls put in place by officials to safeguard Town assets. To accomplish this, we performed an initial assessment of the internal controls so that we could design our audit to focus on those areas most at risk. Our initial assessment included evaluations of the following areas: financial oversight, cash receipts and disbursements, purchasing, and payroll and personal services.

During the initial assessment, we interviewed appropriate Town officials, performed limited tests of transactions and reviewed pertinent documents, such as Town policies and procedures manuals when available, Board minutes, and financial records and reports.

After reviewing the information gathered during our initial assessment, we determined where weaknesses existed and evaluated those weaknesses for the risk of potential fraud, theft and/or professional misconduct. We then decided upon the reported objectives and scope by selecting for audit those areas most at risk. We selected cash receipts in the Town Clerk's Office and the general operations of the Highway Department for further audit testing.

For the Town Clerk's Office, we conducted a cash count on the first day of fieldwork. We also determined the level of Board oversight of the Town Clerk's operations. For real property taxes collected during 2007 and 2008, we tested the timeliness of deposits, and compared deposits made to amounts recorded. For Clerk's fees collected in September, October and November 2007, we tested those collections for timeliness of deposits and compared the deposits made to amounts recorded.

For the audit of the Highway Department, we tested selected commodities purchased from January 2007 to January 2008 for bids and quotes and compared the cost of these commodities to State and County contracts. We documented the current Department practice for the disposal of scrap inventories. We examined time sheets for highway employees for evidence of hauling or loading scrap metal. We reviewed recent annual financial reports for revenues from the sale of scrap inventory. We scheduled unleaded gasoline and diesel fuel purchased and compared the reasonableness of those purchases by computing a fuel economy rate for Town vehicles using unleaded fuel.

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

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