



# Town of Coventry

## Financial Operations

### Report of Examination

Period Covered:

January 1, 2010 — August 31, 2011

2012M-33



Thomas P. DiNapoli

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# State of New York Office of the State Comptroller

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## **Division of Local Government and School Accountability**

July 2012

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 Coventry, 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 General Municipal Law.

This audit's results and recommendations are resources for local government officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller  
Division of Local Government  
and School Accountability*



## State of New York Office of the State Comptroller

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# EXECUTIVE SUMMARY

The Town of Coventry (Town) has approximately 1,655 residents and is located within Chenango County. The Town Board (Board) is the legislative body that is responsible for managing Town operations, including establishing internal controls over financial operations and maintaining a sound financial position. The Town Supervisor (Supervisor) is a member of the Board and serves as the chief executive and chief fiscal officer. The Supervisor is responsible for safeguarding Town money, maintaining accounting records, and preparing and providing financial reports to the Board. The Town Clerk (Clerk) is responsible for recording fees collected for services and for disbursing those fees to the Supervisor and other third parties. The Town Assessor (Assessor) is responsible for authorizing and keeping track of property tax exemptions. The town's adopted budget for 2011 was approximately \$637,500.

### **Scope and Objective**

The objective of our audit was to review the Town's financial operations for the period January 1, 2010 to August 31, 2011. We expanded our scope through December 31, 2011 to review the former Supervisor's disbursements through the end of his term. Our audit addressed the following related questions:

- Did the Board and Supervisor ensure that Town money was properly collected, disbursed and accounted for?
- Did the Board ensure that the Clerk recorded, deposited, disbursed and reported money received in a timely and accurate manner?
- Did the Assessor properly authorize real property tax exemptions and maintain adequate supporting documentation?

### **Audit Results**

The Board and former Supervisor did not ensure Town money was properly disbursed and accounted for. The former Supervisor made disbursements that the Board was not aware of, were not adequately supported and were not allowable. For example, the former Supervisor had two personal income tax refunds totaling \$1,200 deposited into a Town bank account and then wrote Town checks to himself for the same amount. The Town also reimbursed the former Supervisor \$595 for 100 percent of the usage for his personal cell phone, which he did not use exclusively for Town business. The Board did not oversee Town finances because it did not require that the former Supervisor provide monthly financial

reports or do monthly bank reconciliations, and did not perform the annual audit of Town financial records, as required by Town Law. As a result, taxpayers have little assurance that Town money is used for legitimate and allowable Town purposes.

Although the Clerk's financial records were up-to-date, she did not always deposit, disburse and report money received in a timely manner. For example, the Clerk did not deposit fees collected in November 2010 totaling \$1,033 until December 21, 2010, and did not disburse fees collected in May, June and July 2010 totaling \$501 until August 2010. In addition, the Clerk did not perform monthly bank reconciliations and, therefore could not determine if the \$833 bank balance as of August 31, 2011 was a liability due to the former Supervisor and/or a governmental agency. These discrepancies occurred because the Board did not ensure that the Clerk prepared monthly reports and did not perform the required annual audit of the Clerk's books and records. As a result, there is an increased risk that money could be lost, or that inappropriate transactions could occur and remain undetected and uncorrected.

The former Assessor did not maintain adequate supporting documentation for real property tax exemptions that he had authorized for four parcels totaling \$201,605. As a result, the property owners received tax reductions totaling \$1,147 per year. The failure to maintain adequate supporting documentation increases the risk that individuals could receive exemptions to which they are not entitled.

### **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 Coventry (Town) has approximately 1,655 residents and is located within Chenango County. The Town Board (Board) is the legislative body that is responsible for managing Town operations, including establishing internal controls over financial operations and maintaining a sound financial position. The Town Supervisor (Supervisor) is a member of the Board and serves as the chief executive and chief fiscal officer. The Town provides various services to its residents, including street maintenance, street lighting and general government support. Most of the expenditures are accounted for in the general and highway funds. The town's adopted budget for 2011 was approximately \$637,500 and was funded primarily with real property taxes, sales taxes and State aid.

As the chief fiscal officer, the Supervisor is responsible for safeguarding Town money, maintaining accounting records, and preparing and providing financial reports to the Board. The former Supervisor, who left office at the end of December 2011, retained the services of a bookkeeper in 2010 to record all town financial activities. In 2011, he relieved the bookkeeper of the accounting duties related to financial transactions, except for payroll.

The Town Clerk (Clerk) is responsible for recording fees she collects on behalf of the Town and for disbursing those fees to the Supervisor and other third parties. The Clerk also acts as the Town's tax collector. The Town Assessor (Assessor), appointed by the Supervisor, is responsible for estimating the value of real property within the Town's boundaries, and for authorizing and keeping track of property tax exemptions. Prior to starting our audit, the former Supervisor placed the former Assessor on administrative leave effective July 2011 and subsequently removed the former Assessor from office in December 2011. The Board appointed an acting Assessor in November 2011.

## Objective

The objective of our audit was to review the Town's financial operations. Our audit addressed the following related questions:

- Did the Board and Supervisor ensure that Town money was properly collected, disbursed and accounted for?
- Did the Board ensure that the Clerk recorded, deposited, disbursed and reported money received in a timely and accurate manner?

- Did the Assessor properly authorize real property tax exemptions and maintain adequate supporting documentation?

**Scope and  
Methodology**

We examined financial operations of the Town, the Clerk and the Assessor for the period January 1, 2010 to August 31, 2011. We expanded our scope through December 31, 2011 to review the former Supervisor's disbursements through the end of his term.

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 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, pursuant to Section 35 of the General Municipal Law. 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 Town Clerk's office.

## Financial Operations

The Board is responsible for the overall financial management of the Town's operations, while, the Supervisor is primarily responsible for managing and recording the Town's day-to-day financial activities. The Supervisor should only disburse funds to vendors by check, and then only after the Board approves those payments after a thorough audit based on fully supported claim vouchers. The Supervisor should reconcile all Town bank accounts to their respective cash accounts in the Town's accounting records and ensure that bank accounts are used only for Town business. The Supervisor should also provide the Board, on a monthly basis, with a detailed report of all Town moneys received and disbursed during the month. The Board, as part of its effort to monitor the Town's financial operations, should also require the Supervisor to submit reports comparing actual revenues and expenditures with the Town's budgets. Finally, the Board is responsible for an annual audit of the Supervisor's accounting records.

Although we did not find any material discrepancies with money collected, the Board and former Supervisor did not have controls in place to ensure that Town money was properly disbursed and accounted for. Because the Board did not have adequate controls in place, the former Supervisor was able to make disbursements that the Board was not aware of, were not adequately supported and were not allowable, including using the Town bank account to transact personal business. Our review of 217 disbursements totaling \$165,150 revealed the following.

- The former Supervisor inappropriately used the Town bank account as a personal account. He had his personal income tax refunds deposited into the town bank account and then wrote checks to himself totaling \$1,200. The Town Board was unaware that the Supervisor used the Town account for this purpose.
- The Board did not approve 16 disbursements totaling \$15,681. These disbursements included payments for construction equipment and accounting software.
- The former Supervisor initiated 19 disbursements totaling \$2,610 that he made with a debit card or were automatically withdrawn from the bank account. The Board did not audit and

approve any of these transactions until after these purchases were made.<sup>1</sup>

- The Board reimburses travel expenses based on mileage; however, we found one gasoline debit charge for the former Supervisor's personal vehicle (\$40) also among these disbursements. There was no explanation as to why the Supervisor used the Town debit card to pay for gas for his personal vehicle.
- For 23 disbursements totaling about \$4,200, claim vouchers were prepared that either lacked any supporting documentation or the supporting documentation included only the claim forms with the former Supervisor's hand written notes describing the transactions. For example, one claim, totaling \$797, for a computer<sup>2</sup> did not contain any supporting documentation. Another claim, totaling \$595, was to reimburse the former Supervisor for 100 percent of the cost of his personal cell phone. Although the former Supervisor could be reimbursed for telephone charges incurred for Town business, the contact telephone number in the former Supervisor's re-election campaign letter was the same telephone number for which he received 100 percent reimbursement. Since the phone was used in his campaign, it was clearly not used 100 percent for Town business and should not have been fully paid for with Town funds.

These discrepancies occurred because the former Supervisor performed all financial related duties with no oversight. The former Supervisor told us he could not create detailed reports of accounting transactions using the accounting software. As a result, he did not provide any monthly reports to the Board from January 1, 2011 through August 31, 2011. Instead, he provided the Board with a year-to-date profit and loss statement in September 2011 that summarized the Town's revenues and expenses from January 1, 2011 through August 31, 2011. The report was incomplete because it did not contain all financial activities such as disbursements for personal services or any budget vs. actual comparisons. Therefore, the Board did not have sufficient information to make appropriate financial decisions.

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<sup>1</sup> These purchases included a laptop computer for the Supervisor's office (\$797), a refurbished printer/copier (\$372), a vacuum cleaner/cleaning supplies (\$343), reimbursement for the former Supervisor's monthly personal cell phone charges (\$230), anti-virus software (\$167), seminar registration for the Highway Superintendent (\$125), and anti-virus software renewal (\$51).

<sup>2</sup> The computer was turned over to the new Supervisor when he took office.

In addition, the Board did not perform the annual audit of the former Supervisor's books and records, as required by Town Law. Two Board members told us they were unaware that an annual audit was required.

Finally, the Board did not require the former Supervisor to perform monthly bank reconciliations during our audit period.

As a result, the Board's ability to effectively monitor the Town's financial operations is diminished. Because of these failures, inappropriate payments could be made, and errors or irregularities could occur and remain undetected and uncorrected. Moreover, the taxpayers cannot be assured that the Town's money is being used only for legitimate and allowable Town purposes.

## **Recommendations**

1. The Board and Supervisor should ensure that all claims are presented for approval before payments are made. These claims should be fully supported with claim vouchers, original invoices and other proper supporting documentation.
2. The Board and Supervisor should ensure that debit cards or automatic withdrawals are not used to transact Town business. Payments must be made by checks payable to the persons entitled thereto.
3. The Board and Supervisor should ensure that all bank accounts are reconciled with the respective cash accounts in the Town's accounting records on a monthly basis.
4. The Board and Supervisor should ensure that monthly reports are provided to the Board that contain all financial activities including disbursements for personal services and budget vs. actual comparisons.
5. The Board and Supervisor should ensure that an audit of the Supervisor's financial books and records is performed, at least annually.
6. The Board should seek repayment to the Town for the gas and personal portion of the cell phone bills paid for by the Town.

## Town Clerk

The Board is responsible for providing adequate oversight of the financial activities of the Clerk's office, which includes reviewing monthly financial reports and performing annual audits of her records and reports. The Clerk is responsible for receiving, recording, depositing, reporting and disbursing all money she collects in an accurate and timely manner to the appropriate entities. The law requires the Clerk to deposit all money received within three business days, or as soon as the accumulated receipts exceed \$250. For each month, the Clerk submits a report to the Supervisor summarizing the cash receipts and disbursements by the 15th of the following month. The Clerk should perform monthly bank reconciliations, reconcile the cash balance to liabilities and follow up on any discrepancies.

Although the Clerk's financial records were up-to-date, she did not always deposit, disburse and report money received in a timely manner. Real property tax collections were deposited in a timely manner. However, a sample of four months' activity disclosed that Clerk fees collected in November 2010 totaling \$1,033 were not deposited until December 21, 2010.

In addition, disbursements to the Town Supervisor totaling \$1,115 were not made in a timely manner. Specifically, fees collected in May, June and July 2010 totaling \$501 were not disbursed until August 2010. In addition, of the \$497 in fees collected in September, October and November 2010, \$360 were not disbursed until December 2010. We also found that fees collected in April 2011 totaling \$119 were not disbursed until June 2011, and that fees collected in June 2011 totaling \$135 were not disbursed until August 2011.

Furthermore, although the Clerk provided reports to the former Supervisor, she did so only when money was disbursed to him, and she did not provide these reports to the other Board members. Finally, although the Clerk told us she reviewed the transactions and account balances from her monthly bank statements, she did not prepare any formal bank reconciliations or ensure that total cash balances agreed with total liabilities each month. As a result, she could not determine if the \$833 bank balance as of August 31, 2011 was a liability due to the former Supervisor and/or a governmental agency such as the New York State Department of Environmental Conservation.

These discrepancies occurred because the Board did not provide adequate oversight of the Clerk's activities, including making sure monthly reports are prepared and then reviewing those reports. In

addition, the Board did not perform the required annual audit of the Clerk's books and records. The Board members told us that they were unaware that an annual audit was required.

The Clerk's failure to record, deposit, disburse and report all money received in a timely manner could result in money being lost, or in inappropriate transactions occurring and remaining undetected and uncorrected.

## **Recommendations**

7. The Board should ensure that the Clerk deposits all money received within three business days, or as soon as the accumulated receipts exceed \$250.
8. The Board should ensure that the Clerk disburses money to the Supervisor in a timely manner.
9. The Board should ensure that the Clerk prepares monthly reports of receipts and disbursements and provides them to the Board for review by the 15th of the following month.
10. The Board should ensure that the Clerk reconciles her bank account on a monthly basis to ensure that the total cash balance agrees with the total liabilities.
11. The Board should review monthly reports prepared by the Clerk.
12. The Board should perform an annual audit of the financial books and records of the Clerk.

## Town Assessor

The Assessor estimates the value of real property within a town's boundaries, and authorizes and keeps track of real property tax exemptions<sup>3</sup> such as those for veterans or agricultural property. The Assessor must maintain documentation to support the eligibility for these exemptions.

The former Assessor did not maintain adequate supporting documentation for real property tax exemptions for four of the parcels we tested totaling \$201,605 that he had authorized. As a result, we could not verify the propriety of the tax reductions they received from these exemptions totaling \$1,147 per year.

We reviewed individual property tax files for 31 parcels in the Town. Our review included examining agricultural soil maps, agricultural assessments and veteran status documentation to verify that these properties did not receive more in exemptions than allowed by law. One taxpayer received a veteran's exemption for one parcel totaling \$18,000 in 2010; however, there was no documentation to support this exemption on file. After our audit was completed, the new Assessor was able to obtain the proper documentation to support the veteran's exemption. Additionally, one taxpayer, who is also a Board member, received agricultural exemptions for three parcels totaling \$79,501 in 2011 without appropriate documentation to support these exemptions. The former Assessor's files did not include copies of current land leases indicating that the parcels were rented (one of the requirements for agricultural exemptions); the respective files included only the exemption applications and expired leases.

The former Assessor told us that before he was placed on administrative leave – effective July 2011 – unauthorized individuals gained<sup>4</sup> access to his files and viewed personal and confidential information. As a result, he began to return certain<sup>5</sup> individuals' documents with personal and confidential information to them instead of keeping copies of the documents after redacting the personal or confidential information. However, he did not return or redact the personal and confidential information contained in other files.

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<sup>3</sup> An exemption reduces the assessed taxable value of a property and therefore reduces the amount of real property taxes levied on that property.

<sup>4</sup> The former Assessor told us he reported these incidents to the Board, the Town's attorney and the County's Real Property Director. The attorney wrote a letter to the former Supervisor requesting that the former Supervisor conduct an investigation.

<sup>5</sup> According to the former Assessor, he knew which of his files were tampered with.

These exemptions allow the property owners to avoid \$1,147 in property taxes (based on the 2011 real property tax rates). The failure to maintain adequate supporting documentation for the exemptions increases the risk that individuals could be receiving exemptions to which they are not entitled. Although the veteran's exemption was appropriate and the file now contains documentation to support the deduction, the agricultural exemption is still in question.

## **Recommendations**

13. The Assessor should maintain documentation to support eligibility for all real property tax exemptions.
14. The new Assessor should review all tax exemptions, especially for the two individuals discussed in this report, and approve any exemptions only after those individuals provide documentation to support eligibility.

**APPENDIX A**  
**RESPONSE FROM LOCAL OFFICIALS**

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



**Town Of Coventry  
1839 State Highway 235  
Greene, NY 13778**

**George Westcott  
Town Supervisor**

**Theresa A. Schultheis  
Town Clerk**

July 13, 2012



Office of the State Comptroller  
State Office Building, Rm 1702  
44 Hawley Street  
Binghamton, NY 13901-4417

Town of Coventry  
Financial Operations  
2012 M-33



The Town Board of Coventry is responding to your audit findings for calendar year January – December, 2011. The Town Board agrees with your report and once released a formal corrective action plan will be submitted within the guidelines and requirements you provided.

If you have any questions or concerns please contact me at 607-656-8602.

Best Regards,

A handwritten signature in black ink, appearing to read "G. Westcott", written over a horizontal line.

George L. Westcott  
Coventry Town Supervisor

## APPENDIX B

### AUDIT METHODOLOGY AND STANDARDS

To accomplish our objective, we interviewed appropriate Town officials and tested selected records and transactions, and examined pertinent documents for the period January 1, 2010 to August 31, 2011. We expanded our scope through December 31, 2011 to review the former Supervisor's disbursements through the end of his term. Our examination included the following:

#### Financial Operations

- We interviewed Town officials to gain an understanding of the internal controls over the Town's processes for collecting, disbursing and recording cash assets, and to assess whether those controls were working properly.
- We reviewed 217 disbursements totaling \$165,150 from an approximate total population of 908 disbursements totaling \$823,000 from the general and highway funds to determine if they were approved, supported, and recorded in the accounting system.
- We tested 29 payments received by the former Supervisor totaling \$445,527. Seventeen of these payments were received from the Chenango County Treasurer, eight from the Comptroller's Office, two from the Clerk and two from the Town Justice. We traced the receipt of the payments to the Town's bank account and accounting records to ensure that amounts were deposited and recorded timely and accurately.
- We traced four payments received by the former Supervisor from the Clerk and Town Justice to the Town's bank account and accounting records to determine if these amounts were accurately recorded. We selected these four payments in a non-biased manner from the 18 payments from Clerk's and Town Justice's records to the former Supervisor. These 18 payments comprised all the checks paid to the former Supervisor by the Clerk during our audit period and all checks paid to the former Supervisor by the Town Justice from January 1, 2011 through August 31, 2011. We also compared the check dates for the 18 checks from the Clerk's and Town Justice's bank accounts to the dates on the general fund bank account's deposit receipts tickets to verify the timeliness of the former Supervisor's deposits.
- We reviewed 20 checks totaling \$6,039 from the Town's checking accounts to determine if there were any discrepancies between the check details (such as payee name, amount, date, etc.), the details listed in the cash disbursement journal, and the amounts listed on the abstracts. We selected checks with the former Supervisor or bookkeeper as the payee from every 5th month's bank statement within our audit period, and other months within our audit period where two or more checks cleared with the former Supervisor or bookkeeper as the payee.
- We compared the check number, amount and payee names on 153 check totaling \$134,095 from the general fund and highway fund checking accounts to the cash disbursement journal and the abstracts to determine if the claims were appropriate, approved, supported

and accurately recorded in the accounting records. We selected check images from every 5th month's bank statement during our audit period.

- We selected a sample of 17 high-risk claims<sup>6</sup> totaling \$14,345 out of 908 claims totaling approximately \$823,000 paid during our audit period. We determined if the claim documentation was prepared and approved by the Board. We also reviewed the prepared claims for adequate support and appropriateness.
- We reviewed the cash disbursements journal for check sequence integrity and followed up on any check sequence gaps with the former Supervisor.
- We reviewed the bank statements for the general fund checking account to identify duplicate checks or checks that were out of sequence.
- We reviewed the general fund bank account statements for unusual transactions<sup>7</sup> and determined if they were appropriate and supported.

#### Town Clerk

- We inquired with Town officials to gain an understanding of the internal controls over the Clerk's procedures and processes used to record, deposit, disburse and report money received.
- We contacted the Chenango County Treasurer to inquire about his experience with the Town's tax collector and to obtain accountability reports (real property tax settlements) for 2010 and 2011.
- We reviewed detailed daily cash receipts journals for three days and compared those amounts to the tax collector's bank account deposits to determine if deposits were timely and intact. Our sample included the first day of the tax collection period, one day in the last month of the collection period and one day in the middle month of the collection period.
- We reviewed 12 real property tax payments paid after January 31 to determine if interest and penalties were correctly assessed and recorded in the collector's accounting system. We selected our sample from the daily transaction journals for two days of each month (March, April and May 2010 and February, April and May 2011). For those 12 days, we then selected the second transaction from the first page of each transaction journal. We recalculated the interest and penalties based on the dates that payments were received and compared those dates to the dates entered on the transaction journal.
- We reviewed lists of unpaid real property taxes for 2010 and 2011 and the total amounts of real property taxes collected for those years. We compared those amounts to the real property taxes listed on the tax warrants to determine if the amounts collected agreed with the amounts levied.

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<sup>6</sup> Claims not listed on approved monthly abstracts

<sup>7</sup> Transaction such as withdrawals, automatic clearinghouse payments, electronic fund transfers, Internet banking fund transfers, credit memos and debit memos

- We reviewed the Clerk’s accounting records for four months to determine whether transactions were accurately recorded. We reviewed the monthly bank statements to determine whether the amounts recorded in the accounting records were deposited and disbursed in a timely manner. We reviewed May and November in 2010 and March and August in 2011, which were selected in a non-biased manner.
- We reviewed the tax collector’s bank statements for our audit period to determine the timeliness of remittance to the Supervisor and County Treasurer.

#### Town Assessor

- We inquired with the former Assessor about the real property exemption process and his record keeping requirements.
- We inquired with a district technician from the Chenango County Soil and Water Conservation District about the application process for agricultural exemptions. We compared agricultural soil maps to the former Assessor’s agricultural assessment worksheet for parcels that received agricultural exemptions.
- We reviewed 31 of the former Assessor’s parcel files with combined total exemptions of \$1.3 million in 2009, and \$1.9 million in 2010, to determine if each parcel was eligible for the exemptions granted and if adequate documentation was maintained to support the exemptions. Our sample included all Board members, the former Supervisor, and other parcel owners such as those with non-local addresses who received agricultural, forestry, or veteran’s exemptions.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

## APPENDIX C

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Andrew A. SanFilippo, Executive Deputy Comptroller  
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(607) 721-8306 Fax (607) 721-8313