



Town of LaGrange

Selected Financial Activities

Report of Examination

Period Covered:

January 1, 2011 — September 30, 2012

2013M-107



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

July 2013

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 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 Lagrange, entitled Selected Financial Activities. 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 Lagrange (Town) is located in Dutchess County, covers an area of about 40 square miles, and serves approximately 15,700 residents. The Town is governed by the Town Board (Board) which comprises the Town Supervisor (Supervisor) and four Board members. The Board is responsible for the general management and control of the Town's financial affairs. The Supervisor, who serves as the chief financial officer, is responsible, along with other administrative staff, for the day-to-day management of the Town under the direction of the Board.

The Town has two Justices; each Justice has a clerk to assist them. During our audit period, there were three different Justices; one left office in July 2012 and was replaced by the current Justice. The Court received \$146,479 of bail money and \$903,837 in fines and surcharges during our audit period.

The Town's 2011 and 2012 budgeted appropriations for all funds were approximately \$10 million and \$10.1 million, respectively.

Scope and Objective

The objective of our audit was to examine potential cost savings and internal controls over the Town's financial operations for the period January 1, 2011, through September 30, 2012. We extended our review back to 2008 to review certain transactions in the Justice Court. Our audit addressed the following related questions:

- Can savings be achieved in the area of payroll processing costs?
- Were internal controls over Justice Court operations appropriately designed and operating effectively to ensure the proper accounting and reporting of financial transactions?
- Did the Board ensure that the Town's information technology (IT) system was adequately secured and protected against unauthorized access and loss?

Audit Results

Although the Town uses accounting software that supports the payroll process and paycheck printing, the Town has contracted with a company to process the weekly payroll with data supplied by the Town. We found that the Town could potentially save as much as \$7,000 annually if it used assets that it already owns to process and print payroll checks in house.

The Town's two Justices did not ensure that internal controls over Court operations were appropriately designed or operating effectively. Town officials cannot identify which of the two clerks performed a transaction because their system identifications were identical. Also, we identified 36 cases that were deleted from the Court's system; the reasons for the deletions were not documented. Further, 166 cases were not reported to the State Comptroller's Justice Court Fund. As a result, public moneys are at risk of loss and/or misappropriation without detection.

The Town's IT internal controls need to be improved. The Town did not implement a comprehensive data backup procedure. In addition, we found inappropriate use of the Town's computers at the highway department. Further, Town officials did not ensure that user access rights were terminated upon separation from service, and users did not log off the system when they were not using it. As a result, the Town's computer system is at risk of loss and damage to Town data.

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 findings and indicated they have already initiated, or plan to initiate, corrective action. Appendix B includes our comment on an issue Town officials raised in their response.

Introduction

Background

The Town of Lagrange (Town) is located in Dutchess County, covers an area of about 40 square miles, and serves approximately 15,700 residents. The Town is governed by the Town Board (Board) which comprises the Town Supervisor (Supervisor) and four Board members. The Board is responsible for the general management and control of the Town's financial affairs. The Supervisor, who serves as the chief financial officer, is responsible, along with other administrative staff, for the day-to-day management of the Town under the direction of the Board. The Town Comptroller (Comptroller) is responsible for the administration and management of the Town's finances and is also the information technology (IT) administrator.

The Town has two Justices; each Justice has a clerk to assist them. During our audit period, there were three different Justices; one left office in July 2012 and was replaced by the current Justice. The Court received \$146,479 of bail money and \$903,837 in fines and surcharges during our audit period.

The Town provides various services to its residents including maintenance and improvements of Town roads, snow removal and general government support. These services are financed mainly by real property taxes, departmental income, and State aid. The Town's 2011 and 2012 budgeted appropriations for all funds were approximately \$10 million and \$10.1 million, respectively.

Objective

The objective of our audit was to examine potential cost savings and internal controls over the Town's financial operations. Our audit addressed the following related questions:

- Can savings be achieved in the area of payroll processing costs?
- Were internal controls over Justice Court operations appropriately designed and operating effectively to ensure the proper accounting and reporting of financial transactions?
- Did the Board ensure that the Town's IT system was adequately secured and protected against unauthorized access and loss?

Scope and Methodology

We examined the Town's payroll processing costs, Justice Court, and IT operations for the period January 1, 2011, to September 30, 2012. We extended our review back to 2008 to review certain transactions in the Justice Court. Our audit disclosed areas in need of improvement

concerning IT controls. Because of the sensitivity of some of this information, certain vulnerabilities are not discussed in this report but have been communicated confidentially to Town officials so they could take corrective action.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit are included in Appendix C 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 findings and indicated they have already initiated, or plan to initiate, corrective action. Appendix B includes our comment on an issue Town officials raised in their response.

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 Clerk's office.

Cost Savings

Town officials should monitor all costs incurred by the Town. Control procedures also can be used to keep operating costs as low as possible. Town officials should continually monitor operations and use available and acquired resources to control or reduce costs.

The Town's accounting system can support every aspect of the payroll processing function. However, instead of using its system to process payroll, the Town contracts with a human resources company (contractor) for payroll services. These services include direct deposit processing and remitting tax payments. The Town paid the contractor \$11,978 in 2011 for the payroll services and \$9,486 from January 1 to September 30, 2012. The payroll clerk enters employees' payroll information into the contractor's system and the company prints checks, processes the direct deposits, and mails the checks and paystubs to the Town.

We determined that the Town could achieve \$7,000 per year in cost savings if it processed its own payroll. We contacted the Town's current accounting software company to document any additional costs the Town would incur if it used the software's payroll module. We also contacted two nearby towns that had a similar number of employees and used the same software.¹ The clerks from both towns stated that it takes approximately two hours every week to process payroll and an additional eight hours annually to process employee W-2 forms.

Using the information provided by the other towns, we calculated that, if the Town were to process its own payroll, it would cost \$3,960 in salary based on the payroll clerk's current hourly rate plus \$1,000 a year for check stock, paper and ink. Therefore, if the Town was to process its own payroll, it would cost approximately \$5,000 per year instead of the approximately \$12,000 it is currently paying the contractor. The Town's potential cost savings would be approximately \$7,000 annually if it processed the payroll rather than contracting with an external vendor to perform this function.

The Comptroller told us that she entered into an agreement with the contractor in 2004 because she was the only person in the department and needed help to process the payroll at that time. There are currently

¹ The Town of LaGrange has 175 employees; we contacted the Town of Wappingers, which has approximately 165 employees, and the Town of Montgomery, which has approximately 155 employees, for comparative purposes.

three employees working in the Comptroller's office; therefore, it appears there is sufficient staff to process the payroll in house.

By not utilizing the payroll module included in the accounting software, the Town is incurring unnecessary expenses because it is contracting for services that it could perform with current staff and the resources it already owns.

Recommendation

1. Town officials should consider using the payroll module included in the accounting software to process its payroll.

Justice Court

Justices are responsible for ensuring that Court financial transactions are processed and recorded and financial reports are filed in a timely manner with the State Comptroller's Justice Court Fund (JCF); pertinent laws, rules and regulations are followed; and regular monitoring and reviewing of Court personnel work performance is done. Although the Justices are primarily responsible, the Board also shares responsibility for overseeing Court operations. Without adequate oversight, accountability over the Court's financial operations is diminished. Justices may employ a clerk to assist them in meeting their responsibilities.

The Town's Justices did not ensure that the internal controls over Court operations were appropriately designed or operating effectively. The Court's computer system does not allow the Justices to identify which of the two clerks performed transactions because their system identifications were identical. Also, we identified 36 cases that were deleted from the Court's system; the reasons for the deletions were not documented. Further, 166 cases were not reported to JCF. As a result, public moneys are at risk of loss and/or misappropriation.

Computer Access

Access controls provide reasonable assurance that computer resources are protected against unauthorized modification, disclosure, loss or impairment. An important access control is unique usernames for all persons authorized to use the computer system. Unique user names help identify which employee performed a function within the computer system and create an audit trail to identify any errors or irregularities.

The Court has two clerks, one for each Justice. Each clerk is responsible for collecting payments for the cases for the Justice who she is assigned to work for and entering the information into the computerized Court records system. The person who is logged into the computer and enters information is identified on the entry with her initials. During our audit period, the two clerks had the same initials and no changes were made to the system to differentiate the two clerks. One of the clerks no longer works for the Court; however, by not having unique user identifications, it is impossible for Court officials to determine who entered specific transactions. The current clerk stated that she was not aware of the problem and did not know that initials were associated with the entries.

When it is impossible to identify who made specific transactions, the risk is increased that errors and irregularities could occur without detection or correction.

Deletions

Charges are tickets issued to individuals for traffic violations; they are identified by ticket or case numbers. Electronic tickets are directly downloaded from the Internet into the Court system. A charge deletion occurs when a ticket that was downloaded into the Court system from the record of tickets that the police issued to offenders is subsequently deleted from the system. Such deletions should be supported by documentation showing that the deletion was appropriate and to maintain proper controls over Court operations.

The Court's software system does not produce an audit trail of activity for the Justices or clerks to review. Furthermore, it permits files to be deleted. We obtained a log of all deletions made in the system from a backup file of the computerized data and identified 36 cases² that were deleted from the system. Nine of these cases with fines and surcharges totaling \$1,875 were reentered because the initial case numbers were incorrect or the cases had already been processed; however, 27 of the cases were never reentered into the system and were not processed. In addition, because the deleted cases were not processed, these cases were never prosecuted and, therefore, no fines were issued.

The current clerk stated that she does not delete charges and does not know the reason for the deletions.² Since both clerks had the same initials, Town officials cannot determine which clerk actually deleted the cases. As a result, the Town may not be receiving revenues from all tickets issued because cases were deleted and not processed.

Unreported Cases

All cases which are handled by the Court should be reported to JCF, even if the matter is dismissed. The Town may be entitled to a fee even if the case is dismissed. If a case is adjourned in contemplation of dismissal (ACD), it is not to be reported as "dismissed" until six months or, in the case of certain family offense matters, one year has elapsed following such adjournment. All cases that are disposed (settled) must be reported to JCF by the tenth of the following month.

We identified 190 disposed cases; 166 of these cases should have been reported to JCF and were not. The 166 cases included 98 cases that were dismissed and 68 cases that were covered by another ticket. Fifty-six of the 98 dismissed cases that were not reported were ACDs that had been dismissed after six months. The clerk stated that she had not reported these cases to JCF because she did not have time. By not reporting the cases to JCF, the Town may not be receiving funds that it is entitled to.

² Because these cases had not yet received judgments, they were not issued fines.

Recommendations

2. The Justices should ensure that the clerks' records have unique identifications as to who entered information.
3. Town officials and Justices should ensure that the clerks document the reason for deletion of cases and ensure that all tickets issued are processed.
4. The Justices should ensure that the clerks follow up on ACD cases and report all cases to JCF.

Information Technology

Town officials are responsible for adopting policies and procedures and developing internal controls to safeguard computerized data and assets. Computerized data is a valuable resource; Town officials rely upon this data for making financial decisions and reporting to State and Federal agencies. If the computers on which this data is stored fail or if the data is lost or altered, the results could range from inconvenient to catastrophic. Even small disruptions in electronic data systems can require extensive employee and consultant effort to evaluate and repair. For this reason, the access to and use of computerized data and assets should be controlled and monitored.

We found weaknesses in the Town's internal controls over IT. Town officials have not implemented comprehensive backup procedures. In addition, we found inappropriate use of the Town's computer at the highway department. Finally, Town officials did not ensure that user access rights were terminated upon separation from service and users did not log off the system when they were not using it. As a result, the Town's computer system is at risk of loss and the Town's data could be damaged.

Data Backup

A strong system of internal controls includes a system to back-up (i.e., create a copy of) computer-processed data. Good business practices require Town officials to run daily backups to keep the back-up data as current as possible, and to store back-up data at an environmentally and physically secure offsite location for retrieval in case of an emergency.

Town officials have not adopted comprehensive data backup policies and procedures for the Town's computer-processed data. Although backups are set on the server to automatically run every night on an external backup drive, backups are not sent to an offsite location. Backups are stored onsite in the server room, next to the server. Storing the backups onsite subjects the back-up data to the same risks (disasters) as the original data and defeats the purpose of backup control procedures.

Inappropriate Computer Use

Many municipalities find that the Internet is a nearly indispensable resource for conducting business. However, users are susceptible to significant threats from cyber criminals who exploit the vulnerabilities of IT systems to gain unauthorized access to sensitive data. For example, computers can be infected by malicious software (malware)³

³ Malware is designed to infiltrate a computer system by circumventing network defenses, avoiding detection, and resisting efforts to disable it.

that can install a keystroke logger that captures computer user identification and password information. Internet browsing increases the likelihood that users will be exposed to some form of malware that may lead to a compromise of data confidentiality. Town officials can reduce the risks to the Town's sensitive data and IT assets by using web filters that limit websites users may visit.

The Town does not use a filter that restricts access to websites with known malicious content and blocks Internet threats (such as spyware and phishing sites). Without this filter, users could access any website without restriction and could download software from legitimate websites that may unknowingly be compromised. We tested five computers including the computer used by the Highway Superintendent. This computer was not secured or networked; any employee could access the computer because it was left on and unattended throughout the day and evenings. In fact, we found that employees at the highway department accessed inappropriate adult websites.

The Highway Superintendent told us that he does not log off his computer and permits employees to have access to his computer using his user name and password. Because the Highway Superintendent did not log off his computer and permitted other employees to use the computer when he was signed on to it, Town officials cannot identify the individual or individuals that used the computer inappropriately. We did not find any inappropriate activity on the remaining four networked computers that we tested.

Because the Town did not have filters in place, Town employees were able to access inappropriate websites. Further, malicious software also could infiltrate the computer, thereby potentially destroying, manipulating, or stealing data on the computer that contained sensitive information.

Termination of Access Rights

Good internal controls should include policies and procedures designed to limit access to data. Town employees are assigned user accounts to enable them to access the network. All changes to user accounts – including additions, deletions, and modifications – should be authorized and approved, in writing, by an appropriate official and user accounts should be deactivated as soon as employees leave Town service.

The Board has not adopted comprehensive user access policies and procedures for terminating users' access rights. As a result, the user accounts for 11 individuals who left Town service between 2003 and 2012 were not deactivated. The IT administrator told us that the IT

consultant was supposed to remove inactive employees from the active directory.

Failure to timely remove access rights for inactive employees increases the risk that unauthorized users could inappropriately gain access to the system and change, destroy, or manipulate data and computerized assets. Leaving such accounts active could allow for inappropriate access by an unauthorized individual.

Computer Log Off and Shut Off

It is important to encourage users to log off their accounts before stepping away from the computers and require users to shut off computers before they leave for the day. This control prevents others from viewing users' passwords and gaining inappropriate access to their user accounts. If a computer stays logged on and the user is not monitoring their computer, others could inappropriately use the account to access systems and data. Settings should be established that will lock a user's account after a specified period of non-use, requiring the employee to log on to be able to use the computer.

Employees do not always log off the system. For example, one active employee last logged on to the system on December 14, 2010, and had not logged off the computer since that date. If a computer stays logged on without the user present, others can inappropriately access the user's files or other data. By not logging off the computer, there is high risk that the computer can be used for unauthorized activities and to expose sensitive information and records.

Recommendations

5. Town officials should ensure that backup data is kept at an offsite location.
6. The Board should use web filters to limit Internet access.
7. The Board should develop and adopt a policy and procedure for the deactivation of user accounts as soon as employees leave Town service.
8. The Board should develop a comprehensive IT policy and procedures to properly secure the Town's computer systems, which includes providing Town staff with detailed guidelines for the proper use of IT resources and log off guidance.

APPENDIX A

RESPONSE FROM LOCAL OFFICIALS

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



TOWN OF LAGRANGE

120 STRINGHAM ROAD
LAGRANGEVILLE, NY 12540
845-452-1830 845-473-7079 FAX

July 1, 2013

State of New York
Office of the State Comptroller
Newburgh Regional Office
33 Airport Center Drive, Suite 103
New Windsor, NY 12553

To Whom it May Concern:

After reading your draft audit report dated June 5, 2013, the Town of LaGrange offers the following response:

1. **Recommendation:** Town officials should consider using the payroll module included in the accounting software to process its payroll.

Response: We are currently conducting a cost-savings analysis to determine whether or not the Town would benefit from bringing payroll back in-house.

2. **Recommendation:** The Justices should ensure that the clerks' records have unique identifications as to who entered information.

Response: Dual logins may have occurred prior to 1-1-2011. Since then there have been no dual logins. One clerk's username has been changed to ensure that there will be no recurrence.

3. **Recommendation:** Town officials and Justices should ensure that the clerks document the reason for deletion of cases and ensure that all tickets issued are processed.

Response: Most deletions occurred prior to 1-1-2011. Recently, some deletions were made due to the fact that cases are downloaded from police agencies after cases were filed and set up manually. Going forward, the clerks will note the duplications when cases are deleted.

4. **Recommendation:** The Justices should ensure that the clerks follow up on ACD cases and report all cases to JCF.

Response: All ACD cases are now being reported and the clerks are following up on all cases.

5. **Recommendation:** Town officials should ensure that backup data is kept at an offsite location.

Response: We have begun using a cloud service for storage of our backup data.

6. **Recommendation:** The Board should use web filters to limit internet access.

Response: The Town has sent out an RFP for IT Services, and will address this issue when a consultant is decided upon.

7. **Recommendation:** The Board should develop and adopt a policy and procedure for the deactivation of user accounts as soon as employees leave Town service.

Response: The Town has begun this practice and will be sure that user accounts are deactivated immediately upon an employee's separation from the Town.

8. **Recommendation:** The Board should develop a comprehensive IT policy and procedures to properly secure the Town's computer systems, which includes providing Town staff with detailed guidelines for the proper use of IT resources and log off guidance.

Response: The Town's employee handbook provides guidelines and restrictions for the use of Town computers and internet. We admit, however, that there may be some details that need to be added. This will be explored further when an IT consultant has been decided upon.

As an added note, a correction is required in the audit's introduction. The Town Board is comprised of the Town Supervisor and four Board members, not three.

See
Note 1
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It also should be said that the examiner-in-charge, [REDACTED] was a pleasure to work with. She had to endure some difficult conditions during her time spent with us at our temporary location, and we thank her for her patience and understanding during what was a very difficult time for all of us.

Sincerely,

Joseph Luna
Town Supervisor

APPENDIX B

OSC COMMENTS ON THE LOCAL OFFICIALS' RESPONSE

Note 1

From July 2012 through February 2013, which included our audit period, the Town had three Board members and an Interim Supervisor following the death of the elected Supervisor. As of February 13, 2013, a fourth Board member was appointed. Under normal circumstances, the Supervisor and four Board members serve on the Town Board. We have updated our report to include the fourth Board member.

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

Our overall goals were to determine potential cost savings for the Town and to examine internal controls over the Town's financial operations. To accomplish our audit objective and obtain valid audit evidence, we performed the following procedures:

- We reviewed Town operations for potential cost savings in payroll processing.
- We interviewed employees from two comparable towns and gained information on their respective towns' procedures and costs for processing payroll.
- We interviewed the court clerks concerning Court operations to understand the internal control system and to determine whether Court operations complied with rules and regulations.
- We compared Court cash receipts and disbursements with supporting documentation such as case files, records of bail transactions, and reports to JCF.
- We contacted the Town's software vendor for cost information.
- We performed audit software tests on five Town computers.

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

APPENDIX D

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