



Town of Otselic Selected Financial Operations

Report of Examination

Period Covered:

January 1, 2011 — June 4, 2012

2012M-220



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

March 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 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 Otselic, entitled Selected 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*

Introduction

Background

The Town of Otselic (Town) is located in Chenango County with a population of 1,054 residents. The Town is governed by a Town Board (Board) comprising the elected Town Supervisor (Supervisor) and four elected Board members. The Board is the legislative body that is responsible for managing and controlling Town operations and finances. The Supervisor is the chief fiscal officer and is responsible for maintaining a record of all receipts, expenditures, and account balances, and for providing the Board with timely, accurate, and useful financial information. The elected Town Clerk (Clerk) collects fees for licenses and permits, serves as the Tax Collector, and bills, collects, deposits, and accounts for water user charges.

The Town provides various services to its residents including general administration, water service, road maintenance, community development, and a Justice Court. The Town's 2012 budgeted appropriations were approximately \$450,000, funded primarily with State aid, real property taxes, sales tax, and water user charges. The Town provides water service to 112 customer accounts and generated \$19,400 in water user revenue in the 2011 fiscal year. The Town has loaned at least \$50,000 in community development money to various entities for projects that benefited Town residences and businesses. This money, when repaid, is intended for future projects.

Objective

The objective of our audit was to review the Board's oversight of selected financial activities. Our audit addressed the following related question:

- Did the Board provide adequate oversight to ensure that financial activities were accurately recorded and reported in a timely manner?

Scope and Methodology

We interviewed appropriate Town officials and examined financial records and reports of the Town for the period January 1, 2011 through June 4, 2012.

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 Clerk's office.

Financial Operations

The Board is responsible for the financial well-being of the Town by ensuring that all money due to the Town is collected, recorded, and deposited and that all money disbursed is for proper Town purposes. It is important that the Board develop strong fiscal policies and provide thorough oversight of the financial operations pursuant to those policies. The Supervisor, as chief fiscal officer, is responsible for performing basic accounting functions such as maintaining detailed accounting records and providing monthly reports to the Board.

In order for the Board to monitor actual financial activity against the Town's adopted budget, the Supervisor should provide periodic reports comparing financial activity with the adopted budget. At a minimum, monthly reports should provide an accurate summary of the receipts and disbursements made and the cash balances available. The Supervisor is also responsible for preparing and filing an annual financial report with the Office of the State Comptroller (OSC). Additionally, the Board should audit, or cause to be audited, the Supervisor's records each year to ensure their completeness and accuracy.

Town Law requires the Clerk to remit all moneys collected on behalf of the Town to the Supervisor no later than the 15th day of each month following the receipt. In addition, a Town ordinance requires penalties to be charged on water user charges (rents) not paid within 30 days of each quarter, and the Board is responsible for ensuring that unpaid water rents are enforced in the manner prescribed by Town Law,¹ through re-levy on the tax roll. Finally, the Board should audit each claim before payment to ensure that all disbursements are properly supported. The Supervisor should only disburse payroll amounts based on supported time records.

The Board and Supervisor did not meet their fiscal oversight responsibilities. Nearly every aspect of the Town's financial operations – including maintaining accounting records and reports, collecting on community development loans, water billing and collection, cash receipt and disbursement, and claims audit – was weak and highly susceptible to errors and irregularities occurring without detection. As a result, most of the Town's assets are at significant risk of loss.

¹ Town Law Section 198(3)(d)

Records and Reports

The Supervisor and Clerk are required by Town Law to maintain a complete and accurate account of the receipt and disbursement of all moneys. Accordingly, general ledgers, cash receipt and disbursement journals, and subsidiary revenue and appropriation ledgers must be maintained in a complete, accurate, and timely manner. It also is important that the Supervisor perform monthly reconciliations of bank statement balances and the cash balances per the Town records. Any differences must be promptly documented and resolved.

The Board did not require the Supervisor and the Clerk to maintain accounting records that accurately reflect financial activity or to perform monthly bank reconciliations. As a result, the various account balances, including the recorded cash balances, are inaccurate.

Supervisor's Records and Reports – The Supervisor did not maintain complete or timely accounting records. For example the Supervisor does not document the date or form of collections received. As a result, the Board cannot be sure that all moneys collected by Town officials are recorded and deposited intact and in a timely manner. Further, the Board did not ensure that the Supervisor's disbursements were properly supported and approved.

During our audit period, 15 checks totaling \$57,608 cleared the bank for amounts different than recorded in the accounting system,² and the wrong check number was recorded for seven checks totaling \$15,000. The Supervisor also recorded transactions that he did not actually execute until several months later, and did not record certain transactions accurately or in a timely manner, if at all. These included payments to the IRS for payroll withholdings (discrepancy of \$4,800), direct deposits to employees (discrepancy of \$135), and a payment to a vendor (discrepancy of \$78).³ Moreover, two hourly payroll employees were paid with no record of the hours they actually worked.

Our comparison of the 2011 annual financial report filed with OSC to the accounting records found numerous errors. For example, cash was over-reported by \$44,000, revenues were over-reported by \$3,000, and expenses were under-reported by \$1,900. As a result, the accuracy of any reports produced from the Town's accounting records would be questionable.

Further, the Supervisor did not provide the Board with reports summarizing actual receipts and disbursements as compared to

² The records showed that these checks totaled only \$12,889, a discrepancy of \$44,719.

³ Prior to our review, Town officials had identified \$363,200 in revenues that had been recorded incorrectly and re-recorded them.

the Town's adopted budget. Instead, he provided them only with a monthly cash ledger of deposits and disbursements. During 2012, this ledger did not include a beginning cash balance through June, making the running cash balance inaccurate.

Additionally, at the end of December 2011, the Board formally restricted \$336,000 of general fund balance,⁴ which left no more than \$3,000⁵ in unassigned fund balance for unexpected expenses. Even though we project an unrestricted, unappropriated fund balance of \$124,000 at the end of 2012 among the three operating funds, based on the poor condition of the accounting records and the possibility that the water reserve⁶ may not have been properly established, we could not determine the amount of the individual fund balances for the general, water, and highway funds.

Clerk's Records – We found deficiencies in water billings and deposits, and the remittance of water rents and tax receipts to the Supervisor. The Board and Supervisor cannot be sure that all water used is billed and collected, recorded, and deposited. We reviewed billing for 12 accounts during two billing periods to determine if the accounts were billed properly. We found the water bills prepared by the Clerk are not calculated properly. The water billing software used the wrong calculation rate for conversion of cubic feet to gallons, resulting in an under-billing of 15,332 gallons for the 12 accounts. Also, two customers, including the meter reader, did not receive bills. Town officials did not provide us with explanations for why these accounts were not billed. Furthermore, the Clerk is not charging a penalty on delinquent water bills, and not all delinquent customer accounts were accurately re-levied on real property taxes.⁷ While these errors resulted in only minimal under-billings, they illustrate that errors occurred and are not being detected. Further, the Town cannot account for over 80 percent of the water produced. For one billing period we tested, the unaccounted-for water wasted \$2,642⁸ of Town money. As a result, the Town may be incurring unnecessary water production charges.

⁴ Increasing the total restricted general fund balance to \$342,000.

⁵ We could not determine how the \$3,000 was distributed among the three operating funds (general, highway, and water).

⁶ Town officials could not provide documentation supporting the establishment of the \$42,000 water reserve.

⁷ The Clerk also made unrelated adjustments to three real property tax accounts that were not approved nor supported, totaling \$520.

⁸ We allowed for an acceptable rate of 10 percent (<http://www.epa.gov/watersense/pubs/community.html>), which accounts for such things as hydrant flushing, municipal usage, and other non-metered customers. Because the water produced each quarter during the audit period has been increasing, we did not annualize the cost of unaccounted-for water.

Further, we could not verify that all the moneys⁹ received by the Clerk were deposited in a timely manner and intact, because she did not document the date moneys were received or the form of payment. The Supervisor did not ensure that the Clerk remitted moneys that she received to the Supervisor in a timely manner. For example, she paid Clerk fees and water rents to the Supervisor late for eight of the nine remittances made during the audit period, some six months late. In addition, the Clerk paid eight of the 19 real property tax amounts over to Supervisor and County Treasurer up to two weeks late. Also, currently \$1,800 in real property tax penalties collected has not yet been turned over to the Supervisor. The Clerk and the Supervisor could not explain this delinquency, except that they were busy and new in their positions.

These errors were allowed to occur because the Clerk controlled the entire water billing, collecting, depositing, and recording process, and there was no oversight to ensure that water and tax collections were properly remitted to the Supervisor. For example, the Board did not review and approve the semi-annual water billings or compare the list of the delinquent water accounts prepared by the Clerk for re-levy to her computer system to ensure its accuracy. As a result, the Board could not be assured that the water billing registers were accurate and complete.

Community Development Moneys – The Board is not ensuring that all moneys due to the Town are complete, accurate, and collected in a timely manner. Based on a list prepared by the Town’s bank, there is at least \$50,000 overdue on loans, which Town officials have not attempted to collect. Furthermore, five of the addresses on the bank’s list are not valid addresses for the customers who took out the loans, so Town officials have no way of contacting them. Finally, no Town official is familiar with the details of the community development program, including how many loans are outstanding, the terms of the loans, and the criteria of the original loan program.

These deficiencies occurred and were not detected because the Supervisor and the Clerk performed their work with no oversight, and the Board did not provide for an audit of the Clerk’s office or Supervisor’s office, which could have identified basic control weaknesses. For example, the lack of controls could potentially allow the Supervisor or Clerk to collect Town money and not deposit it into a Town bank account. The Supervisor and Clerk did not reconcile

⁹ For tax, water, hunting, and fishing collections we could determine whether deposits were intact, but not timeliness.

the cash balances with the bank account,¹⁰ a critical step for ensuring accurate records. Further, the Supervisor had difficulty understanding basic accounting principles and using the Town's accounting software, and did not recognize the need for internal controls. Some Board members also told us they do not know what fund balance is or how to use it. By not tracking and enforcing payment of outstanding community development loans, the Town does not have this money available for assisting local businesses and residents with future viable projects that could help the Town's development.

Claims Audit

To properly approve claims for payment, the Board must audit all claims to ensure that they are properly itemized and contain sufficient documentation to determine the nature of the purchase; that the amounts represent actual and necessary Town expenses; and that the purchases comply with statutory requirements and Town policies. Audited and approved claims should be listed on warrants that are certified (signed) and dated by the Clerk.¹¹ The Supervisor must issue checks only after receiving the certified and dated warrants.

The Board did not ensure that the Supervisor's disbursements were properly supported and approved. Our review of three months' abstracts and 20 claims found numerous errors with the abstracts, claims, and issuance of checks as follows:

- Three checks were not listed on an abstract, sales tax was improperly paid on one claim, and two claims had minimal or no support.
- None of the abstracts was signed by the Clerk to verify that the Board had approved them, and the minutes did not detail the number and amount of claims approved by the Board.
- Claims listed on the Clerk's abstract did not have a check issued, and some listed claims were for amounts that differed from the issued check.

We also found inconsistencies between a copy of an abstract from a Board member and the abstract provided to us by the Clerk: six claims totaling \$2,517 were listed on one but not the other. These deficiencies occurred because the Board does not audit any claims prior to a disbursement being paid or ensure claims were paid only if

¹⁰ As of the end of our fieldwork, the Supervisor performed only one bank reconciliation, for December 31, 2011, in July 2012.

¹¹ Town Law provides limited exceptions for making payment prior to audit for items such as fixed salaries, debt service, public utility services, postage, and freight. These claims, however, must still be presented to the Board for audit at its next meeting. Otherwise, all claims are required to be audited and approved before payment is made.

based on an approved abstract. This oversight is even more important since the Supervisor performs all aspects of the cash disbursement process.

The failure of Town officials to properly manage and monitor financial operations, together with the lack of internal controls or policies over financial oversight, perpetuate the inefficient and unreliable management of the Town's money jeopardizes the Town's fiscal health. No one can be sure that all money due to the Town is collected, recorded, and deposited, or that all money disbursed is for proper Town purposes. Because of the poor condition of the accounting records, the Board is not equipped to make informed financial decisions and is not providing Town taxpayers with an accurate and transparent accounting for the use of their money.

Recommendations

1. The Supervisor should prepare complete and accurate financial records and reports, including reconciling the book balance to the adjusted bank balance monthly and reporting monthly budget-to-actual comparisons and cash balances.
2. The Board should establish policies and procedures to ensure that all moneys paid to the Town are recorded and deposited intact and in a timely manner, and the Board should monitor such procedures.
3. The Board should ensure that all reserves are legally established.
4. The Board should determine the cause of the unaccounted-for water and develop a plan of correction.
5. The Clerk should remit all moneys collected on behalf of the Town to the Supervisor no later than the 15th day of each month following the receipt.
6. The Board and Supervisor need to ensure their fiscal oversight responsibilities are met by providing adequate oversight, which includes adopting policies, when one person performs all aspects of the duties, including at a minimum the annual audit.
7. The Board should ensure that a complete list of all community development moneys is prepared, and procedures for outstanding loan collection are enforced.
8. The Board should ensure that all disbursements are for approved Town purposes and based on a supported and approved claim that has been properly audited by the Board.

9. Town officials should consider attending local government training on fiscal oversight and accounting.

APPENDIX A
RESPONSE FROM LOCAL OFFICIALS

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

Town of Otselic
CHENANGO COUNTY
STATE OF NEW YORK

As the Town Board of Otselic does not dispute the findings of the auditors .
In the matter of [REDACTED] not receiving a water bill the board
believes this may be because he is in the middle of demolition of this building
[REDACTED] should have gone through proper channels to shut the water off
in this building
: The poor bookkeeping skills of the supervisor
Supervisor has attended OSC three day bookkeeping school and received
Training from [REDACTED]
: Board now receives a balance sheet at least quarterly
: A resolution was adopted by the board to clarify the 42,702.00 said to be in
A repair fund and moved to place 21,351.00 in reserve fund and 21,351.00 in
A repair fund .
: the board is starting to move on finding leaks in the water system as soon as
Weather brakes to better handle water production without waste
: The supervisor is receiving all monies owed by clerk in timely manner
: Supervisor now making deposits in a timely fashion within five days of receipt

Evan Williams
Otselic Town Supervisor

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

To accomplish our objective, we interviewed appropriate Town officials, vendors and employees; reviewed Town policies, records, and reports; and examined pertinent documents for the period January 1, 2011 through June 4, 2012. Our examination included the following:

Billing:

- We selected 10 parcels from the 2012 tax roll (every 71st one), the Clerk and the current and former Supervisor. For those parcels that did not receive a water charge, we asked the Water Superintendent if they were located in the water district. For those parcels that did receive a water charge, we ascertained if the parcels received water bills by reviewing the computer system to see if they received the proper amount of bills for our audit period.
- We obtained the meter reading book and selected seven accounts (every 13th one) and the meter reader (two accounts), the Justice, a family member of the meter reader, and the current Supervisor (totaling 12 accounts). For the April 2011 and March 2012 billings we compared the amount of water consumed per the computer system with the amount recorded in the meter book. For the same customer accounts and timeframe, we recalculated how much the bill should be (using the minutes resolution and water consumed) and then compared this amount to the amount billed (per the bill stub) to determine if the bills were accurate.
- We obtained a report from the computer system that shows how much water was billed in the March 2012 billing cycle. We compared this figure to the amount of water pumped (per the Town's reports to the County) to determine how much water was unaccounted for. Then, we determined how much money the Town is spending on water that is not accounted for.

Receipts:

- We traced the Supervisor's and Clerk's cash receipts per their accounting records (or other supporting documents such as a duplicate receipt book or register tapes) to the deposit slips and bank statements for June 2011, December 2011, and May 2012 to determine if receipts were deposited completely, intact, and in a timely manner. For water user charges, we performed the same audit steps using the months of March 2012 and September 2011, and also determined if the Clerk recorded and deposited the proper penalty.
- We traced all the Supervisor's receipts listed on records provided by the County, OSC, and the Clerk to the deposit slip, bank statement, and accounting records to determine if receipts were deposited completely, intact, and in a timely manner.
- We reviewed a computer-generated report of all water adjustments for the audit period. We followed up on four adjustments by reviewing the account histories and case notes to determine why adjustments were made and if the adjustment was proper, supported, and approved by the Board or Supervisor.

- We compared the re-levy list sent to the County to the computer system to determine if everyone who should be re-levied was included and at the proper amounts. We also determined if the Board approved the re-levy list.
- For 2011 and 2012, we got a report of adjustments from the tax program and followed up on three (those over \$8) to determine if they were supported and reasonable.
- We compared the tax levy for 2011 and 2012 to the money deposited, per the bank statements, and verified that the amount equaled the amount of tax outstanding, according to the tax software and as communicated by the Clerk to the County. We also determined if the Board approved the unpaid list.
- For 13 late tax payments in 2011 (three from each month of February, March, April, and May, and the first one in June) we re-calculated the penalty due and compared it to the amount recorded and deposited to verify if the amount of penalties deposited was accurately calculated.
- For the Supervisor and Clerk, we traced all the deposits on the bank statements for June 2011, December 2011, and May 2012 to the accounting records to determine the source of the deposit.

Cash Disbursements and Claims Audit:

- We selected a total of 20 payments (10 personal use vendors and 10 selected on a non-biased judgmental basis) from the Supervisor's checking account. For each payment selected, we reviewed the claim and determined if the payment to the vendor was approved by the Board by reviewing the abstract. For these 20, we also determined if the total amount paid is supported by itemized invoices, sales tax was paid, the address for utility bills is a proper Town address, the purchase was a proper Town expense, and if someone authorized that the service/item was delivered.
- For our audit period, we compared a spreadsheet showing all the checks that cleared the bank to a spreadsheet showing all the checks that are in the computer system to determine if all the checks that cleared the bank were in the accounting system, and for the same amount.
- For November 2011, December 2011, and January 2012 we obtained the abstracts from the Clerk and compared them to the abstract on file with a Board member to determine if there were any discrepancies. Then, for these same three months, we sorted and analyzed the check numbers to see if any were inappropriately left off the abstract.
- We selected eight wire transfers (three to each vendor and one with an uncommon vendor). For each payment, we reviewed the support to ensure it was a proper Town expense.
- For 2011 and 2012, we compared the cash received per the tax program to the money turned over to the Town and to the County, by reviewing the receipts issued to the Clerk from the County (if any) if no check images were attached to the Clerk's bank statements to determine if the payment to the Town and County was complete and timely.

- For three months (May 2012, December 2011, and June 2011), we compared the amount of water user charges collected per the computer system to the money turned over to the Supervisor (per review of the check images attached to the Clerk's bank statements) to determine if the payment to the Supervisor was complete and timely.
- For three months (May 2012, December 2011, and June 2011), we compared the amount of money collected for Clerk's fees per the computer software to the money turned over to the Supervisor (per the check images attached to the Clerk's bank statements) and appropriate state agencies to determine if the money was turned over completely and in a timely manner.

Records and Reports:

- For most of the bank accounts we performed a year-end (December 2011) and current (May 2012) bank reconciliation. For the Supervisor's accounts, we reviewed the bank reconciliation that the Supervisor completed for December 2011.
- We reviewed the permanent file and the Board minutes for our audit period to determine if reserves on the accounting records are formally established reserves. We also documented any resolutions putting money into the reserves. We compared the amount to be put in the reserve to the amount of the reserve on the accounting records. We obtained the ledgers for each reserve and examined the ledger to determine if any money was spent out of the reserve.
- We reviewed the minutes and spoke to the Board to determine the types of reports the Clerk and Supervisor give the Board at their meetings. We assessed these Board reports to determine if they were complete, accurate, and timely.
- We compared the 2011 annual update document (AUD) to the accounting records for the cash, reserves, total expenses, and total revenues accounts to determine if the AUD was accurate.
- We calculated the fund balance of the general, highway, and water funds as of December 31, 2011 and May 31, 2012, and estimated the December 31, 2012 fund balance to determine the fiscal health of the Town.

Community Development Moneys:

- We obtained bank statements for our audit period from the bank, relating to community development. We reviewed the bank statements to determine how many disbursements the Town made out of this account. We obtained support for all disbursements to ensure they were proper.
- Using the bank's report of outstanding loans, we determined if customers are paying their loans by scanning bank statements for the audit period for deposits. We inquired of bank officials to identify what the deposits were for.
- We inquired of Town officials to determine what they are doing to pursue outstanding collections.

- We sent confirmation letters to all the customers on the bank's list of customers in arrears to determine if the amounts listed as outstanding were accurate.

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 objective.

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