



Town of Wappinger

Financial Condition

Report of Examination

Period Covered:

January 1, 2010 — December 31, 2012

2013M-94



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

June 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 Wappinger, entitled Financial Condition. 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 Wappinger (Town) is located in Dutchess County, comprises approximately 28 square miles, and has a population of approximately 26,275. The 2012 Town operating budget was approximately \$17 million, which was funded primarily through real property taxes. The Town provides various services to its residents, including general governmental support, street maintenance and improvements, snow removal, and refuse disposal.

An elected five-member Town Board (Board) is the legislative body responsible for overseeing the Town's operations and finances. The Board consists of the Town Supervisor (Supervisor) and four Board members. The Board is responsible for the overall financial management of the Town, including establishing appropriate internal controls and safeguarding assets. The Supervisor is the chief executive officer and chief fiscal officer and is responsible, along with other administrative staff, for the day-to-day management of the Town under the direction of the Board.

Objective

The objective of our audit was to evaluate the Town's financial condition and budgeting practices. Our audit addressed the following related question:

- Does the Board adopt realistic budgets, routinely monitor financial operations, and take appropriate actions to maintain the Town's financial stability?

Scope and Methodology

We examined the Town's financial condition and budgeting practices for the period January 1, 2010, through December 31, 2012. We extended our scope period back to January 1, 2008, to analyze financial trends.

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. Except as specified in Appendix A, Town officials generally agreed with our recommendations and indicated they planned to take corrective action. Appendix B includes our comments on the issues raised in the Town's response letter.

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 Condition

The Board is responsible for making sound financial decisions that are in the best interest of the Town and the taxpayers who fund its operations. This responsibility requires the Board to balance the level of services desired and expected by Town residents with the ability and willingness of the residents to pay for such services. The Board must adopt structurally balanced budgets for all of the Town's operating funds that provide for sufficient recurring revenues to finance recurring expenditures. The Board also must monitor the budget throughout the year and take action when revenue estimates are not being realized or expenditures reach the amounts originally appropriated. The Board needs adequate financial reports to make informed decisions when preparing and monitoring the budget throughout the year.

The Board and Town officials did not properly manage the financial condition of the town-wide general fund. The Board did not adopt structurally balanced budgets; instead, budgeted expenditures were consistently under-budgeted and reliance was placed on non-recurring revenues such as fund balance appropriations and interfund loans to fund recurring operating expenditures. Consequently, the Town's financial position has declined over several years, but has shown some improvement in 2012.

General Town-Wide Fund Balance

Fund balance represents moneys remaining from prior fiscal years that can be appropriated to finance the next year's budget and/or to be set aside as reserves for specific purposes. Towns may carry over the remaining unexpended surplus fund balance from year-to-year to help mitigate the effect of unforeseen contingencies and to ensure the orderly operations of the Town, and for the continuity of necessary services. The prudent use of fund balance as a funding source to reduce real property taxes is a basic component of local government budgeting. However, if fund balance is continuously used to finance ongoing operations, it will eventually be depleted, and an alternate revenue source will be needed to finance operations. Therefore, it is important that fund balance be maintained at reasonable levels and that fund balance is not relied on to finance recurring expenses. It is also vital that the Board ensure that revenue and expenditure estimates are realistic.

The Town incurred a general fund operating deficit in 2008, resulting in a negative unexpended surplus fund balance.¹ Although the Board had budgeted for a planned operating deficit of \$120,000, the actual operating deficit was \$667,536. The Town continued to have an accumulated deficit until 2012. From 2008 to 2012 the Town used interfund loans to cover budget shortfalls. As of 2012, the general town-wide fund had outstanding loans due to other funds totaling approximately \$830,000, which indicates that the Town is still in a precarious financial position.

Table 1: General Town-Wide Fund*					
	2008	2009	2010	2011	2012
Appropriated Fund Balance	\$120,000	\$0	\$0	\$0	\$0
Revenues	\$3,378,814	\$4,057,825	\$3,470,322	\$3,888,663	\$4,118,757
Expenditures	\$4,046,350	\$3,978,506	\$3,621,777	\$3,624,941	\$3,540,778
Operating Surplus/(Deficit)	(\$667,536)	\$79,319	(\$151,455)	\$263,722	\$577,979
Beginning Unexpended Surplus Fund Balance	\$207,545	(\$459,991)	(\$380,672)	(\$532,127)	(\$268,405)
Ending Unexpended Surplus Fund Balance	(\$459,991)	(\$380,672)	(\$532,127)	(\$268,405)	\$309,574
* Numbers that appear within parenthesis indicate negative values.					

The decline in fund balance was caused by operating deficits, poor budgeting, inadequate budget monitoring, and a lack of policies and procedures to govern the level of unexpended surplus funds to be retained.

Budget Estimates

The Board must ensure that there is a process to prepare, adopt, and amend budgets based on reasonably accurate assessments of the resources to fund appropriations. When preparing the budget, the Board must have current and accurate information. It is important that revenues and appropriations be conservative and realistic. Overly optimistic revenue estimates or overly aggressive appropriations can result in operating deficits that require the use of fund balance to fund operations. If a local government continuously experiences operating deficits, its financial condition will deteriorate.

¹ The Governmental Accounting Standards Board (GASB) issued Statement 54, which replaces the fund balance classifications of reserved and unreserved with new classifications: nonspendable, restricted, and unrestricted (comprising committed, assigned, and unassigned funds). The requirements of Statement 54 are effective for fiscal years ending June 30, 2011, and beyond. To ease comparability between fiscal years ending before and after the implementation of Statement 54, we will use the term “unexpended surplus funds” to refer to that portion of fund balance that was classified as unreserved, unappropriated (prior to Statement 54), and is now classified as unrestricted, less any amounts appropriated for the ensuing year’s budget (after Statement 54).

We examined budgeted-versus-actual revenues realized from fiscal years 2008 to 2012. We found inconsistencies in the Board's expenditure estimates, resulting in operating deficits and unexpended fund balance depletion.

Year	Budgeted Appropriations	Actual Expenditures	Difference
2008	\$3,756,986	\$4,046,350	(\$289,364)
2009	\$3,467,442	\$3,978,506	(\$511,064)
2010	\$3,483,404	\$3,621,777	(\$138,373)
2011	\$4,082,617	\$3,624,940	\$457,677
2012	\$3,949,986	\$3,540,778	\$409,208

From 2008-2010, the Board budgeted appropriations that were less than the prior year actual expenditures, even though the prior year's appropriations were overspent. For example, in 2009, only \$3.5 million was appropriated even though the previous year's actual expenditures were about \$4 million. Actual expenditures for 2009 were \$511,064 more than was budgeted, which had an adverse affect on the Town's fund balance.

Interfund Loans

General Municipal Law (GML) allows municipalities to temporarily advance monies from one fund to another with certain restrictions. Towns generally are not authorized to make budgetary transfers between funds that have different tax bases. When town officials advance moneys between funds that have different tax bases, they must repay the loans, with comparable amounts of interest, by the end of the fiscal year in which the loans are made. In addition, financing recurring operating expenditures with non-recurring revenue sources, such as interfund loans, is indicative of poor budgeting and financial management which often leads to poor financial condition.

The 2008-2012 adopted budgets relied on non-recurring revenues totaling approximately \$5 million to finance operating expenditures. These non-recurring revenues consisted of \$120,000 of appropriated fund balance and approximately \$4.9 million in interfund loans. Table 3 lists the amount of interfund loans that were made to the general town-wide fund from 2008 to 2012.

2008	\$1,586,037
2009	\$869,054
2010	\$904,804
2011	\$705,991
2012	\$829,966

We examined Town records to determine if the loans were made from funds with the same tax base and if the loans were repaid within a year as required. Town officials did not maintain records of which funds loaned money to the general fund; instead, only a total amount accumulated was maintained. In addition, interfund loans were not repaid by year end as required by GML. If loan repayments do not include a comparable interest rate, taxpayer inequities could occur.

Budget Monitoring

It is the responsibility of Town officials to closely monitor actual revenues and expenditures throughout the year to identify any variances and take necessary actions to reduce the possibility of ending the year with an operating deficit. Monthly budget status reports should show the original budget and any authorized changes that are made to amend the budget. Budget status reports should also show actual revenues and expenditures that occurred to date and any differences between the amended budget and actual budget figures. Any significant variances between the amended budget and actual budget figures should be investigated in a timely manner and necessary corrective action should be taken. Further, by preparing estimates of actual revenues and expenditures through the rest of the year and comparing the information with historical data gathered from previous years, the Board can also get a good indication of the potential year-end fund balance.

We reviewed the general town-wide fund's budget and actual expenditures from the 2008 through 2012 fiscal year. Although the Board is provided with budget status reports, it did not identify or take necessary action when estimates were not realized. The Board and Town officials did not adequately monitor the budget and allowed appropriation lines to exceed the budget amounts in 2008 through 2010.

The former Supervisor said that budget lines were exceeded because the Board purposely underfunded some budget lines to keep taxes low. For example, the engineer, attorney, and the planner budget lines were not fully funded. We compared budget-to-actual expenditures for those three items from 2008 through 2012 to determine if there was a pattern of underfunding. Although the Board had historical data that showed a pattern of actual expenditures exceeding the appropriations for the engineer, attorney, and planner from 2008 through 2011, it continued to underfund these budget lines. The Board budgeted approximately \$900,000 for contractual expenditures during this period for the attorney, engineer, and planner budget lines while actual expenditures were approximately \$2 million, a difference of approximately \$1 million.

Long-Term Planning

An important oversight responsibility of the Board is to plan for the future by setting adequate long-term priorities and goals. To address this responsibility, it is important for Town officials to develop comprehensive, multiyear financial and capital plans to estimate the future costs of ongoing services and future capital needs. Effective multiyear plans project operating and capital needs and financing sources over a three- to five-year period. Planning on a multiyear basis allows Town officials to identify developing revenue and expenditure trends and set long-term priorities and goals. It also allows them to assess the affect and merits of alternative approaches to financial issues, such as accumulating money in reserve funds and the use of fund balance to finance operations. Any long-term financial plans should be monitored and updated on an ongoing basis to ensure that decisions are guided by the most accurate information available.

The Board did not develop a comprehensive, multiyear financial plan and did not have any other mechanism in place to adequately address the Town's long-term operational needs. Had such a plan been in place, it would have been a useful tool for the Board to use to address budgeting deficiencies and the dependence on non-recurring revenues to fund ongoing Town operations.

Consistently including unrealistic expenditure estimates in Town budgets can be misleading to taxpayers. Furthermore, the Board is unable to effectively manage financial operations when its annual spending plans are based on unrealistic and unreliable estimates. Unless these problems are addressed, there is a risk that the Town's financial condition will continue to deteriorate.

Recommendations

1. The Board should adopt proper budgeting practices and ensure that the amount of unexpended fund balance is maintained at an appropriate level.
2. The Board and the Town officials should develop realistic revenue and expenditure estimates for the annual budgets.
3. Town officials should maintain a detailed record of interfund loans.
4. Town officials should ensure that interfund loans are repaid by the end of the year and with a comparable rate of interest if applicable.
5. Actual budget results should be carefully monitored to identify potential fiscal difficulties, such as structural imbalances between revenues and expenditures, and corrections should be made in a timely manner so that budget appropriation are not exceeded.

6. Town officials should develop, and the Board should implement, a comprehensive long-term financial plan for the Town and update it annually.

APPENDIX A

RESPONSE FROM LOCAL OFFICIALS

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

TOWN OF WAPPINGER

SUPERVISOR
Barbara A. Gutzler

SECRETARY
Inez Maldonado

20 MIDDLEBUSH ROAD
WAPPINGERS FALLS, NY 12590

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June 11, 2013

Tenneh Blamah, Chief Examiner
Local Government and School of Accountability
State of New York, Office of the State Comptroller
110 State Street
Albany, New York 12236

RE: Town of Wappinger – Response to Preliminary draft findings related to the
Financial Condition of the Town of Wappinger

Dear Ms. Blamah,

We have reviewed the preliminary draft findings related to the financial condition of the
Town of Wappinger audit and offer our response as follows:

FINANCIAL CONDITION

Observation:

The Board and Town officials did not properly manage the financial condition of the town-wide general fund. The Board did not adopt structurally balanced budgets; instead, budgeted expenditures were consistently under-budgeted and reliance placed on non-recurring revenues such as fund balance appropriations and inter-fund loans to fund recurring operating expenditures. Consequently, the Town's financial position has declined.

Recommendation:

The Board should adopt proper budgeting practices and ensure that the amount of unexpended fund balance is maintained at an appropriate level.

Response:

The Town had its challenges with regards to the budgeting process and deficit fund balances between 2008 through 2010. However, beginning 2011, the Board took a series of steps to reverse the trend through conservative revenue estimates and realistic expenditure estimates during the budget process, and close monitoring of spending. Due to these actions, the general town-wide fund realized an accumulative operating surplus of approximately \$842,000 between 2011 and 2012. At the same time general town-wide net inter-fund debt declined from approximately \$905,000 in 2010 to approximately \$369,000 in 2012 through the repayment of approximately \$536,000 of the inter-fund debt during the two years. The Board believes that the financial condition of the Town has been improving since 2011. In addition, Moody's Investors Service, which provides credit ratings and research covering debt

instruments and securities, has maintained the Town's credit rating of **A1** from March 2009 through February 2013.

GENERAL TOWN-WIDE FUND

Observation:

The Town incurred a general fund operating deficit in 2008. Although the Board had a budget for a planned operating deficit of \$120,000, the actual operating deficit was \$667,538. During 2008 through 2012 the Town used inter-fund loans to cover budget shortfalls. As of 2012, the general town-wide fund had outstanding loans due to other funds totaling approximately \$830,000, which indicates that the Town is still in a precarious financial position.

Recommendation:

The Board should adopt proper budgeting practices and ensure that the amount of unexpended fund balance is maintained at an appropriate level.

Response:

Except for the financial year 2008, the Board did not appropriate fund balances to finance the budgets for the financial year 2009 through 2012. The Town continued to have an accumulated fund deficit until 2011 but improvement in the financial position began in 2011 with an operating surplus of close to \$264,000. The general town-wide net outstanding debt to other funds was approximately \$369,000 in 2012 down from approximately \$905,000 in 2010, which indicates that the Town's financial position has been improving. For the fiscal year 2012, the Town returned an operating surplus of close to \$578,000 and a closing unexpended surplus fund balance of approximately \$310,000.

See
Note 1
Page 16

BUDGET ESTIMATES

Observation:

We found inconsistencies in the Board's expenditure estimates, resulting in operating deficits and unexpended fund balance depletion.

Recommendation:

The Board and the Town officials should develop realistic revenue and expenditure estimates for the annual budgets.

Response:

We acknowledge that the Town faced challenges during the budget process for the financial years 2008 through 2010. Effective 2011 through 2012, the Board has consistently passed realistic budgets with the operating surplus results to show for it. The current Board is committed to fiscal discipline and will continue to keep future budgets realistic.

INTER-FUND LOANS

Observation:

The 2008-2012 adopted budgets relied on non-recurring revenues totaling approximately \$5 million to finance operating expenditures. These non-recurring revenues consisted of \$120,000 of appropriated fund balance, and approximately \$4.9 million in inter-fund loans.

Recommendation:

Town officials should maintain a detailed record of inter-fund loans. Town officials should ensure that inter-fund loans are repaid by the end of the year and with a comparable rate of interest if applicable.

Response:

The Town does not dispute that inter-fund loans were made to finance general fund expenses between 2008 and 2010. However, the Town wishes to state that there were no inter-fund loan transfers to the general town-wide fund in 2011 and 2012. The Town respectfully contests the figure of \$830,000 as due to other funds. The Town states that the correct figure is approximately \$369,000, being the difference between due from other funds of approximately \$461,000 and \$830,000, which represents due to other funds. The following table provides a more complete picture of the general town-wide inter-fund balances from 2008-2012:

See
Note 2
Page 16

Inter-fund balances at year end – general town-wide fund			
	Due to other funds (Account # A630)	Due from other funds (Account # A391)	Net due to other funds
2008	\$1,586,037	\$1,346,752	\$239,285
2009	\$869,054	\$0	\$869,054
2010	\$904,803	\$0	\$904,803
2011	\$705,991	\$136,953	\$569,038
2012	\$830,310	\$461,478	\$368,832

From the table above, the net due to other funds was highest in 2010 at approximately \$905,000 but declined in 2011 and 2012 due to the repayments made by the general town-wide fund.

The Town has no plans to use inter-fund loans to finance general town-wide fund operations in the near future. A detailed record of inter-fund loans will be maintained per your recommendation, in addition to the general ledger records.

BUDGET MONITORING

Observation:

Although the Board is provided with budget status reports, no actions were taken to identify and take necessary actions when estimates were not realized.

Recommendation:

Actual budget results should be carefully monitored to identify potential fiscal difficulties, such as structural imbalances between revenues and expenditures, and correction should be made in a timely manner so that budget appropriations are not exceeded.

Response:

The Board had its share of challenges in the budgeting of professional expenditures between 2008 and 2011. This has been effectively dealt with in 2012 going forward. The Town provides Board members and department heads with bi-monthly reports of expenses and revenues for review. Budget adjustments requested by departmental heads are approved by Town Board resolution.

LONG-TERM PLANNING

Observation:

The Board did not develop a comprehensive, multiyear financial plan and did not have any other mechanism in place to adequately address the Town's operational needs. Consistently including unrealistic expenditure estimates in Town budgets can be misleading to taxpayers.

Recommendation:

Town officials should develop, and the Board implement a comprehensive long-term financial plan for the Town, and update it annually.

Response:

The Board is committed to adopting structurally balanced budgets and has no intention of misleading taxpayers. In 2011 and 2012, the Town remained focused on making inter-fund loan repayments and restoration of a surplus fund balance, which has been achieved for the first time in five years. The Town remains focused on these items in 2013, but will be developing the multi-year financial operational and capital plans this year.

We welcome the opportunity to discuss further your draft findings and our response.

Yours truly,

Barbara Gutzler
Supervisor

APPENDIX B

OSC COMMENTS ON THE TOWN'S RESPONSE

Note 1

Town officials exhausted the Town's fund balance in 2008. Therefore, fund balance could not be appropriated in subsequent years, resulting in the use of interfund borrowing to finance Town-wide operations. The Board took no action from 2008 through to 2011 to repay the \$830,000 that the Town-wide fund owed to other funds.

Note 2

Our report clearly states that loans of \$830,000 were taken from other funds to subsidize general fund operations. Subsequent to the audit, we were provided with documents supporting the net amount owed.

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

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

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

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

- We interviewed the Town accountant and former and current Supervisors to get an understanding of the internal controls over the Town's financial operations.
- We interviewed appropriate Town employees responsible for inputting data and reviewed financial data and reports.
- We traced the financial data to ensure reliability.
- We obtained an understanding of the Town's internal controls related to budget development and the monitoring process.
- We analyzed revenue and expenditure trends and the changes in fund balance of the general town-wide fund for fiscal years 2008 through 2012.
- We obtained information related to the Board's financial oversight and reviewed the minutes of Board meetings.
- We compared budgeted revenues and appropriations to actual revenues and expenditures to determine if the budgets were reasonable.
- We reviewed interfund loans to determine if they were repaid at year end.

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 D

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AND SCHOOL ACCOUNTABILITY

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Nathalie N. Carey, Assistant Comptroller

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