



# Town of Inlet

## Capital Project Accounting and Internal Controls Over Cottage Rental Receipts

### Report of Examination

Period Covered:

January 1, 2013 – August 31, 2014

2015M-16



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**

June 2015

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 Inlet, entitled Capital Project Accounting and Internal Controls Over Cottage Rental Receipts. 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 New York State 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 Inlet (Town) is located in Hamilton County and had a population of 333 as of the 2010 census. The Town is governed by a Town Board (Board) comprised of the Town Supervisor (Supervisor) and four Town Council Members. The Town's 2015 budgeted appropriations for the general and highway funds total \$2.16 million.

The Town Clerk (Clerk) is a separately elected official who serves as the Clerk to the Board. The Clerk is responsible for the collection of various revenues including rental income for the three seasonal cottages the Town owns. These cottages generate approximately \$60,000 in revenue for the Town each year. The Supervisor is the Town's chief financial officer and is responsible for all Town funds. He is assisted in these duties by an appointed bookkeeper.

In May 2009 the Board approved the creation of Sewer District 1, which includes 49 users. In May 2009 the Board also approved the Waste Water Capital Project (project) and the issuance of \$2.4 million in serial bonds to finance the project's capital costs. The estimated cost of the improvements was increased to \$4.1 million in March 2012. This project is still ongoing and the Town had spent a total of \$3.9 million through August 2014. The Town has financed the project through funding from the New York State Environmental Facilities Corporation and the United States Department of Agriculture Rural Development.

#### **Scope and Objectives**

The objectives of our audit were to determine if the accounting for capital projects was accurate and complete and if the internal controls over cottage rental collections were adequate and operating effectively for the period January 1, 2013 through August 31, 2014. We extended our review of cottage rental collections through September 30, 2014 to ensure that all activity for the entire summer season of 2014 was included. Our audit addressed the following related questions:

- Did the Supervisor properly account for the project's financial activity?
- Did the Board establish adequate controls to ensure that all cottage rental moneys are properly recorded and reported, to safeguard Town moneys?

#### **Audit Results**

The Town has not maintained separate accounting records for a \$4.1 million capital project to construct a waste water treatment plant and sewer district to service 49 users within the Town. The Supervisor has

assigned accounting duties to the bookkeeper but has not provided sufficient oversight to ensure that she maintained complete, accurate and timely accounting records. Consequently, we found deficiencies with the Town’s accounting records for both the project and sewer fund. Specifically, the bookkeeper accounted for all the project activity in the sewer operating fund instead of in the capital projects fund. The comingling of revenues and expenditures for both the project and the sewer district’s operations prevents the Board from adequately monitoring the project activity and determining the financial status of both the project and the sewer fund. Furthermore, the proceeds from debt issued to fund the project were deposited in the same bank account used for depositing sewer rents.

We traced all 12 project “drawdown”<sup>1</sup> requests totaling \$1,841,155 to the sewer checking account and the accounting records and found that all the funds were deposited. However, three drawdowns totaling \$54,785 were not recorded in the accounting records, which resulted in the amount of project funding received by the Town being misstated in the accounting records. The remaining \$1,786,370 was recorded in the accounting records and appropriately used to pay project-related costs.

The Board did not establish an adequate receipt process to ensure that the Clerk recorded and deposited the money collected for cottage rentals in an accurate and timely manner. The Clerk does not accurately document the method of payment (cash or check) on the receipts and does not reconcile the amount of moneys collected to the amounts reported each month to the Supervisor. Further, the financial system used by the Clerk allows receipts to be altered or deleted without an audit trail documenting who made the changes. As a result, the Board cannot be assured that all cottage rental money collected by the Clerk has been properly recorded and deposited.

### **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 have initiated, or indicated they planned to initiate, corrective action.

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<sup>1</sup> A “drawdown” is a reimbursement for costs incurred by the project to date. Short-term debt is paid off at the end of the project by both grant moneys and long-term bonds.

# Introduction

## Background

The Town of Inlet (Town) is located in Hamilton County and had a population of 333 as of the 2010 census. The Town is governed by a Town Board (Board) comprised of the Town Supervisor (Supervisor) and four Town Council Members. The Town's 2015 budgeted appropriations for the general and highway funds total \$2.16 million.

The Town Clerk (Clerk) is a separately elected official who serves as the Clerk to the Board. The Clerk is responsible for the collection of various revenues, including those for marriage and dog licenses. The Clerk also collects, disburses and accounts for other miscellaneous revenues for the Town, including refuse and garbage charges, building and septic permits, sewer rents and rental income for the three seasonal cottages the Town owns. The rental cottages generate approximately \$60,000 in revenue for the Town each year. The Supervisor is the Town's chief executive officer and chief financial officer and is responsible for all Town funds. He is assisted in these duties by an appointed bookkeeper.

In May 2009 the Board approved the creation of Sewer District 1, which includes 49 users. In May 2009 the Board also approved the Waste Water Capital Project (project) and the issuance of \$2.4 million in serial bonds to finance the project's capital costs. The estimated cost of the improvements was increased to \$4.1 million in March 2012. This project is still ongoing and the Town spent a total of \$3.9 million through August 2014. The project is being financed through a \$1.7 million grant and a \$600,000 loan from the New York State Environmental Facilities Corporation and a \$1.8 million loan from the United States Department of Agriculture Rural Development.

## Objectives

The objectives of our audit were to determine if the accounting for capital projects was accurate and complete and if the internal controls over cottage rental collections were adequate and operating effectively. Our audit addressed the following related questions:

- Did the Supervisor properly account for the project's financial activity?
- Did the Board establish adequate controls to ensure that all cottage rental moneys were properly recorded and reported, to safeguard Town moneys?

## Scope and Methodology

We examined the Town's accounting for capital projects and cottage rental revenues for the period January 1, 2013 through August 31,

2014. We extended our review of cottage rental collections through September 30, 2014 to ensure that all activity for the entire summer season of 2014 was included.

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 have initiated, or 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.



## Capital Project Accounting

The purpose of a capital projects fund is to account for all of the financial activity related to the acquisition or construction of major capital assets. The Board is responsible for establishing procedures to properly authorize, finance and monitor the status of individual capital projects to ensure that moneys are properly accounted for and used only for their intended purposes. Adequate recordkeeping and monitoring of capital projects is essential to ensure that projects are completed within the adopted budget and capital project funding is not used for operating expenditures. To adequately monitor capital costs, projects should be maintained in separate ledger accounts and recorded separately from operations, especially when the project spans more than one fiscal year or when the proceeds of indebtedness or other restricted funding such as grants are used.

The Supervisor has not maintained separate accounting records for a \$4.1 million capital project to construct a waste water treatment plant and sewer district to service 49 users within the Town. He has assigned accounting duties to the bookkeeper but has not provided sufficient oversight to ensure that she maintained complete, accurate and timely accounting records. Consequently, we found deficiencies with the Town's accounting records for both the project and the sewer fund.

We found that the bookkeeper accounted for all the project activity in the sewer operating fund instead of in the capital projects fund. The comingling of revenues and expenditures for both the project and the sewer district's operations prevents the Board from adequately monitoring the project activity and determining the financial status of both the project and the sewer fund. Furthermore, the proceeds from debt issued to fund the project were deposited in the same bank account used for depositing sewer rents.

Because of the Supervisor's failure to account for the project and regular sewer operations separately, we reviewed the financial activity in the sewer fund bank account during our audit period to determine if funds received for the project were accounted for and used for the correct purposes. We traced all 12 project "drawdown"<sup>2</sup> requests totaling \$1,841,155 to the sewer checking account and the accounting records and found that all the funds were deposited. However, three drawdowns totaling \$54,785 were not recorded in the accounting

<sup>2</sup> A "drawdown" is a reimbursement for costs incurred by the project to date. Short-term debt is paid off at the end of the project by both grant moneys and long-term bonds.



records, including \$32,840 from the United States Department of Agriculture and \$21,945 from the New York State Environmental Facilities Corporation. This resulted in the amount of project funding received by the Town being misstated in the accounting records. The remaining \$1,786,370 was recorded in the accounting records and we determined the funds were appropriately used to pay project-related costs.

As a result of comingling the project and the sewer fund's operations, the Board has not received accurate financial figures and reports for either the sewer fund or the project. Further, the Supervisor has not completed the 2013 annual financial report, which includes all Town funds, account balances and results of operations, because he has not resolved the errors in the records related to comingling the project and sewer fund operations.

**Recommendation**

1. The Supervisor should ensure that the bookkeeper properly accounts for the project separately from the sewer operating fund.

## Cottage Rental Receipts

The Board has designated the Clerk as the Town official responsible for collecting rent for the Town's rental cottages. It is the Board's responsibility for establishing and maintaining a system of internal controls to ensure that cash received by the Clerk's office for rental payments is safeguarded and that the financial activity is properly recorded and reported. It is important for the Clerk to issue receipts with unique numbers which contain sufficient information including the date, payer's name and type of payment received (cash or check); make deposits intact<sup>3</sup> and on a timely basis; and provide the Supervisor a report of moneys received for cottage rentals at least once a month. The amount of monthly cottage rental receipts reported should agree with the amounts of rental collections deposited during the same month.

The Town has three rental cottages which generate approximately \$60,000 in revenue for the Town each year, representing 18 percent of all general fund non-tax revenues. The Board did not establish an adequate receipt process to ensure that the Clerk recorded and deposited money collected for cottage rentals in an accurate and timely manner. We found that the Clerk does not accurately document the type of collection (cash or check) on the receipts and does not reconcile the amount of moneys collected and deposited to the amounts reported each month to the Supervisor. We found one instance where the Clerk recorded a \$500 collection that was never deposited. As a result, the Board cannot be assured that all cottage rental money collected by the Clerk has been properly recorded and deposited.

### Accounting System

To establish accountability and safeguard receipts, a computerized accounting system used to account for collections should provide unique, system-generated receipt numbers for each collection entered into the system. Furthermore, once a collection has been entered, the system should not allow the entry to be altered other than to void the entry and leave a record of the original information entered on the system. The system should also include an audit log which records when individual records are changed, which user made the entries in the system, and the date and time the entries were made.

The computerized accounting system used to account for rental receipts does not generate unique receipt numbers. Instead, the Clerk enters these numbers herself. The system also allows the Clerk to change or delete any and all information for a collection after it is

<sup>3</sup> In the same order and form (cash or check) in which they were received

entered in the system. The system only records changes when a collection entry is voided. Further, the system does not have an audit log function, making it impossible to trace if transactions have been changed and who made those changes.

The lack of unique, system-generated receipt numbers and the lack of an audit trail preclude the Clerk and the Board from ensuring that collections are being accurately recorded and reported. This could result in a situation in which cash is collected and entered into the system and a corresponding receipt is generated and issued to the payer, but then the transaction is deleted from the system. The collection would not be accounted for and would not be detected by Town officials.

## **Collections**

It is essential for the Clerk to generate and issue duplicate receipts that indicate the date and type of payment received (e.g., cash or check) to adequately document individual collections. This information helps assure Town officials that collections are accurately documented in the accounting records and are being deposited timely and intact.

We found that the Clerk did not always indicate the correct type of payment received when recording collections in the system, making it impossible for us or Town officials to determine if rental collections were deposited intact.

We reviewed rental collections for the three months when collections are the highest,<sup>4</sup> which comprised 29 collections totaling \$26,575, to determine if they were deposited timely and intact. Overall, based on the information recorded, receipts were deposited in a timely manner. However, the information entered into the system by the Clerk as to the type of payment (cash or check) did not agree with what was recorded on the related duplicate deposit tickets for 15 collections totaling \$13,158. For example, in 13 instances totaling \$10,598, the rental collection receipts indicated cash was collected, but the corresponding deposit slips indicated that the collections were in the form of checks. In addition, there were five receipts totaling \$4,703 in which both the type of receipt (cash or check) and the amount did not correspond to a deposit on a validated duplicate deposit ticket. The Clerk told us that these differences occurred because she did not accurately document the type of collections when entering them into the system.

Because of the discrepancies between the types of collections per the system and what was listed on the deposit slips, there is an increased risk that cash could have been collected but not deposited or that

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<sup>4</sup> This sample consisted of collections made in March, June and July of 2014.

checks could be substituted for cash collections. As a result of this risk, we requested compositions of five deposits<sup>5</sup> from the bank to determine that the deposits were comprised of actual rental receipts. We found 20 checks deposited totaling \$10,813 that were recorded as cash collections in the system. The Clerk stated that she would often just enter the collections as being in the form of cash even when they were in the form of checks. She also stated that she would receive multiple checks and cash for one cottage rental from multiple parties that were sharing the cost of the cottage rental. However, she would record these collections as one cash receipt instead of entering them separately into the system.

We reviewed 32 checks totaling \$25,153 and two cash deposits totaling \$1,479 and confirmed that the payers' names on the checks agreed with the names listed on the receipts generated by the Clerk. However, we found that one cash deposit totaling \$974 did not agree with the amount of two cash collections recorded on the same day for \$2,560. The Clerk stated that she had divided the two cash collections amongst three deposits because she had used cash from one of the collections to make a refund to a customer who overpaid using a check. We were able to verify that \$1,501 from two cash collections was deposited separately and that one receipt related to a check collection was for \$85 less than what the check was made out for; this is the check for which the Clerk used cash to refund the customer's overpayment.<sup>6</sup>

The Clerk could not provide us with the deposit information for another \$500 receipt. The Clerk stated that she had written a \$500 receipt for cash to an annual cottage renter which had never been received. The Clerk's explanation was the individual came to stay at the cottage with his family and asked to make the final payment using a credit card. The Town does not accept credit card payments so the Clerk issued a receipt for the rental and asked him to send a check when he returned home. The Town never received a check. We discussed this matter with the Clerk and the Supervisor who, subsequent to the end of fieldwork, followed up with the family that rented the cottage and received payment on November 25, 2014.

The Clerk's failure to adequately document the form of collections she receives prevents Town officials from being able to verify that all cottage rentals are adequately accounted for and that rents received are deposited intact.

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<sup>5</sup> Compositions consist of images of the actual checks deposited.

<sup>6</sup> The three deposits were for \$974, \$1,420 and \$81. The additional \$85 of cash was refunded for the check overpayment, which accounts for the cash collections of \$2,560.

## Monthly Reports

New York State Town Law requires the Clerk to submit a monthly report to the Supervisor of all moneys received and disbursed during the preceding month. This report is due by the 15th of the following month. Complete, accurate and timely monthly reports provide financial information to the Supervisor and the Board that is necessary to effectively manage the Town's financial operations.

Although the Clerk submits monthly reports to the Supervisor in a timely manner, these reports do not accurately reflect the amount of cottage rental receipts received during the month.

We reviewed five months of the Clerk's reports of moneys received and traced the amounts reported for cottage rental revenues to the amounts deposited into the cottage rental checking account for those months. Our sample consisted of July and August 2013 and February, July and August 2014. The amounts deposited in the cottage rental account for each of the five months did not agree with the amount of revenues reported on any of the five monthly reports. The difference for the months we reviewed totaled \$4,720 more deposited in the account than the amounts included on the monthly reports. The differences varied widely from revenues reported exceeding deposits by \$3,985 in February 2014 to deposits exceeding revenues reported by \$5,465 in August 2013. The continued variances are a result of the Clerk not recording receipts in her accounting system in a timely manner.

Inaccurate monthly Clerk reports hinder the Supervisor and Board from appropriately monitoring cottage rental revenues collected by the Clerk's office and providing adequate oversight.

## Recommendations

The Clerk should:

2. Ensure that appropriate controls are put in place with her computerized accounting system so that unique receipt numbers are system-generated and that the information on the receipts cannot be altered without the system retaining the original information.
3. Ensure that deposited items can be clearly traced to a specific receipt and that receipts accurately record the type of payment being received (i.e., cash or check).
4. Submit monthly reports to the Supervisor which accurately reflect all cottage rental revenues received during the month.

The Supervisor should:

5. Ensure that the report received from the Clerk agrees with the amount of receipts deposited.

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

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

**Supervisor**  
John Frey  
315-357-2204

**Town Clerk**  
Patty Wittmeyer  
315-357-5771

**Tax Collector**  
Linda Nelson



**PO Box 179, Inlet, New York 13360**  
**315-357-5771 fax 315-357-6264**

**Town Board**  
Herbert Schmid  
William Faro II  
Daniel Levi  
Tim Brownsell

**Superintendent of Highways**  
Shawn Hansen  
315-357-4541

## **Town of Inlet**

### **Capital Project Accounting and Internal Controls Over Cottage Rental Receipts:**

For each recommendation included in the audit report, the following is our corrective action(s) taken or proposed.

#### **Audit Recommendation:**

1. The Supervisor should ensure that the bookkeeper properly accounts for the wastewater treatment project separately from the sewer-operating fund.

The Clerk should:

2. Ensure that appropriate controls are put in place with her computerized accounting system so that unique receipt numbers are machine-generated and that the information on the receipts cannot be altered without the system retaining the original information.

3. Ensure that deposited items can be clearly traced to a specific receipt and that receipts accurately record the type of payment being received (i.e., cash or check).

4. Submit monthly reports to the Supervisor, which accurately reflect all cottage rental revenues, received during the month.

The Supervisor should:

5. Ensure that the report received from the Clerk agrees with the amount of receipts deposited

#### **Implementation Plan of Action(s):**

1. The Supervisor has ensured that the bookkeeper is properly accounting for the wastewater treatment project separately from the sewer-operating fund. Working with comptroller's staff proper separation of funds into the correct funds has been completed.

The Clerk should:

2. A new computerized accounting system with unique receipt numbers has been installed and is in use.

3. Deposited items are clearly traced to specific receipts and are accurately recording the type of payment being received (i.e., cash or check).

4. Monthly reports are being submitted to the Supervisor, which accurately reflect all cottage rental revenues, received during the month.

5. The Supervisor is ensuring that the reports from the Clerk agree with the amounts deposited. The Clerks report has been added to the Town Boards monthly bill review that takes place 1 hour before our monthly meeting held the second Tuesday of each month.

**Implementation Date:** As of the submission of this response all items in the plan have been implemented and new procedures are in place.

#### **Person Responsible for Implementation:**

The Town Supervisor, Town Clerk, Town Bookkeeper, and the Town Board.

**John B. Frey Town Supervisor**

Date 5/27/2015



## APPENDIX B

### AUDIT METHODOLOGY AND STANDARDS

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

During the initial assessment, we interviewed appropriate Town officials, performed limited tests of transactions and reviewed pertinent documents, such as Town policies and procedures manuals, Board minutes and financial records and reports. We reviewed the District's internal controls and procedures over the computerized financial databases to help ensure that the information produced by such systems was reliable.

After reviewing the information gathered during our initial assessment, we determined where weaknesses existed and evaluated those weaknesses for the risk of potential fraud, theft and professional misconduct. We then decided on the reported objectives and scope by selecting for audit those areas most at risk. We selected capital project accounting and internal controls over cottage rental receipts for further audit testing.

To accomplish the objectives of this audit, we performed the following audit procedures:

- We determined the reliability of computerized financial information and reports by comparing information recorded on source documents to the amounts recorded in the computerized financial systems.
- We interviewed appropriate Town officials to gain an understanding of the Town's financial management policies and procedures. This included inquiries about the Town's financial accounting system and the separate accounting system used by the Clerk.
- We reviewed the minutes of the Board's proceedings for approval for the development of the sewer district and approval of the project, as well as the approvals of bond resolutions and amendments associated with the project.
- We reviewed accounting records of the capital projects fund and cottage rental revenues to determine if receipts and expenditures were being properly recorded and reported.

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

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