



# Village of Bridgewater

## Monitoring Financial Operations and Payroll Taxes

### Report of Examination

Period Covered:

June 1, 2010 — August 31, 2011

2011M-266



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**

March 2012

Dear Village 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 Village 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 Village of Bridgewater, entitled Monitoring Financial Operations and Payroll Taxes. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the General Municipal Law.

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

Respectfully submitted,

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



## State of New York Office of the State Comptroller

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# EXECUTIVE SUMMARY

The Village of Bridgewater (Village) is located in the Town of Bridgewater in Oneida County and has a population of 470. The Village's 2011-12 operating budget totaled about \$108,000 for the General Fund and \$68,000 for the Water Fund. These expenditures were funded primarily with revenues from real property tax, sales tax, water rents, and State aid.

The Village is governed by an elected Board of Trustees (Board) which is composed of a Mayor and two Trustees, all of whom are elected for two-year terms. The Board is responsible for the general oversight of the Village's operations. The Mayor is the chief executive officer and appoints the Clerk-Treasurer, who is the chief fiscal officer.

### **Scope and Objectives**

The objectives of our audit were to review Board monitoring of selected financial operations and the Clerk-Treasurer's withholding and remittance of payroll taxes for the period June 1, 2010 to August 31, 2011. We extended the scope of our audit back to August 1, 2009 to review annual financial report filing requirements and to April 2000 to review payroll taxes. Our audit addressed the following related questions:

- Did the Board properly monitor Village financial operations by conducting an annual audit and ensuring the Clerk-Treasurer completed and provided the necessary financial reports timely?
- Did the Clerk Treasurer withhold and remit payroll taxes to the appropriate Federal and State authorities?

### **Audit Results**

The Board did not properly monitor the Village's financial operations when it failed to audit or cause to be audited the records and reports of the Clerk-Treasurer, as required by Village Law and the Village's financial accountability procedures. The Board also failed to ensure the Clerk-Treasurer completed and provided necessary financial reports timely.

The former Clerk-Treasurer withheld social security and Medicare (FICA) deductions from employees' paychecks, but did not remit these withholdings to the IRS in a timely manner. Furthermore, the Clerk-Treasurer did not withhold Federal income taxes. We reviewed payments to the IRS for payroll taxes remitted during our audit period and found the former Clerk-Treasurer filed and remitted

employee and employer shares of FICA payroll taxes totaling \$19,469 in July 2011,<sup>1</sup> representing more than eleven years of taxes due from April 2000 to June 2011.

**Comments of Local Officials**

The results of our audit and recommendations have been discussed with Village officials and their comments, which appear in Appendix A, have been considered in preparing this report. Village officials generally agreed with our recommendations and indicated they planned to take corrective action.

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<sup>1</sup> Although the former Clerk-Treasurer left Village employment in March 2011, she continued to assist the current Clerk-Treasurer with certain functions after she left, including filing past due tax returns with the IRS.

# Introduction

## Background

The Village of Bridgewater (Village) is located in the Town of Bridgewater in Oneida County and has a population of 470. The Village's 2011-12 operating budget totaled about \$108,000 for the General Fund and \$68,000 for the Water Fund. These expenditures were funded primarily with revenues from real property tax, sales tax, water rents, and State aid.

The Village is governed by an elected Board of Trustees (Board) which is composed of a Mayor and two Trustees, all of whom are elected for two-year terms. The Board is responsible for the general oversight of the Village's financial operations. The Mayor is the chief executive officer and appoints the Clerk-Treasurer, who is the chief fiscal officer (CFO). As CFO, the Clerk-Treasurer is responsible for the custody of Village moneys, maintaining appropriate accounting records, withholding and remitting payroll taxes, and preparing monthly and annual financial reports. The former Clerk-Treasurer was appointed in 1995. The Mayor appointed the current Clerk-Treasurer in April 2011.

## Objectives

The objectives of our audit were to review Board monitoring of selected financial operations and the Clerk-Treasurer's withholding and remittance of payroll taxes. Our audit addressed the following related questions:

- Did the Board properly monitor Village financial operations by conducting an annual audit and ensuring the Clerk-Treasurer completed and provided the necessary financial reports timely?
- Did the Clerk-Treasurer withhold and remit payroll taxes to the appropriate Federal and State authorities?

## Scope and Methodology

We examined Board monitoring of selected financial operations and the Village's withholding and remittance of payroll taxes for the period June 1, 2010 to August 31, 2011. We extended the scope of our audit back to August 1, 2009 to review annual financial report filing requirements and to April 2000 to review payroll taxes.

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 Local officials and their comments, which appear in Appendix A, have been considered in preparing this report. Village officials generally agreed with our recommendations and indicated they planned to take 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-Treasurer's office.

## Monitoring Financial Operations

The Board must monitor the Village's financial operations so it can ensure Village assets are properly accounted for. Timely monitoring should provide reasonable assurance that errors and/or irregularities are detected and corrected.

The Board did not properly monitor the Village's financial operations because it did not audit or cause to be audited the Clerk-Treasurer's records and reports and it did not ensure the Clerk-Treasurer completed and provided annual and monthly reports timely, as required by Law and the Board's Fiscal Accountability Policy (Policy).<sup>2</sup>

### Annual Audit

Village Law requires that the Board annually audit, or have a Village officer, employee, or an independent public accountant audit, the records and reports maintained by the Clerk-Treasurer on the Village's behalf. This annual audit helps the Board fulfill its fiscal oversight responsibilities and provides an added measure of assurance by providing Village officials with an opportunity to monitor the Clerk-Treasurer's performance, who has been entrusted with significant financial responsibilities.

The Board did not audit, or cause to be audited, the records maintained by the Clerk-Treasurer during our audit period. In addition to the annual audit requirement in Village Law, the Board's Policy requires that an audit of the year's finances will take place before the following monthly meeting, but as of the end of our fieldwork in September 2011, no audit was conducted for the fiscal year ending May 31, 2011.

The Mayor told us he thought the annual financial report needed to be completed before the Board could perform the annual audit. The Board's failure to perform an annual audit diminishes its ability to effectively monitor the Village's financial operations and could result in errors or irregularities occurring and remaining undetected and uncorrected.

### Annual Financial Report

Local governments are required by Law to annually complete and file with the Office of the State Comptroller (OSC), a detailed report of all financial activity for the preceding year. This report provides the Board, OSC and Village residents with a tool for monitoring financial operations. The Village is required to complete and submit its annual financial report no later than 60 days after the close of the fiscal year.

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<sup>2</sup> Adopted April 4, 2011

While it is the Clerk-Treasurer's responsibility to complete and file this annual report, the Board should have procedures in place to review this report for accuracy and ensure that the Clerk-Treasurer completes and submits it to OSC by the deadline.

The Clerk-Treasurer has not filed an annual report with OSC for the fiscal years ended in May 2009, 2010, or 2011. In addition to the Law, the Board's Policy requires the Clerk-Treasurer to present a copy of the annual report to the Board for review at the regularly scheduled meeting following the due date for the annual report. As of the end of our fieldwork in September 2011, no annual report was prepared or presented to the Board for the fiscal year ending May 31, 2011 (or the prior two years). Although the Board established procedures, it did not ensure they were complied with.

The former Clerk-Treasurer told us she did not file the annual financial reports because she was overwhelmed with her responsibilities. The current Clerk-Treasurer was unaware of the requirements to prepare and file an annual financial report until we brought it to her attention. Annual financial reports are essential for the Board to provide adequate oversight of the Village's financial operations. The failure to file timely annual financial reports with the Board and OSC denies the Board and the public a primary fiscal tool to monitor the Village's financial affairs.

## **Monthly Financial Reports**

Good management practices include the preparation of monthly financial reports for the Board and public to review. At a minimum, the monthly reports should include cash balances, comparisons of actual revenues and expenditures to amounts estimated in annual budgets, and bank reconciliations along with bank statements. Timely monthly reports provide essential financial information, which the Board can use to monitor the Village's financial condition and compliance with the adopted budget.

We found the Clerk-Treasurer did not provide the Board with sufficient monthly reports that would enable it to monitor the Village's financial activity. No budget-to-actual reports were provided to the Board and cash balances were only provided for four months<sup>3</sup> in the period audited. In addition, bank reconciliations were only provided for two months and bank statements for one month.

Although the Board adopted a Policy in April 2011 that requires the Clerk-Treasurer to prepare and provide monthly financial reports, the Policy only requires her to provide cash balances and budget-to-actual comparisons of expenditures. Additionally, the Board has

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<sup>3</sup> November 2010, January 2011, March 2011, and August 2011

not enforced its Policy by requiring the Clerk-Treasurer to file the required financial reports each month. Without timely and sufficient monthly reports, the Board is limited in its ability to effectively monitor and make informed decisions concerning the Village's financial activities.

## **Recommendations**

1. The Board should audit or cause to be audited the Clerk-Treasurer's records and reports on an annual basis.
2. The Board should ensure that the Clerk-Treasurer prepares and files the Village's annual financial reports with OSC and the Board in a timely manner.
3. The Board should ensure that the Clerk-Treasurer provides it with timely monthly reports that include budget-to-actual comparisons for revenues and expenditures, cash balances, bank reconciliations and the corresponding bank statements.

## Payroll Taxes

The Clerk-Treasurer is responsible for ensuring that payroll taxes are properly withheld and reported and remitted on time to appropriate Federal and State agencies. This ensures that the Village is not charged penalties and interest for failure to comply with applicable Federal and State regulations.

The former Clerk-Treasurer withheld social security and Medicare (FICA) deductions from employee's paychecks, but did not remit these withholdings or the employer's share of payroll taxes to the IRS in a timely manner.

We reviewed payments to the Internal Revenue Service (IRS) for FICA payroll taxes during our audit period and found the former Clerk-Treasurer filed and remitted employee and employer shares of FICA payroll taxes totaling \$19,469 in July 2011,<sup>4</sup> representing more than 11 years of taxes due from April 2000 to June 2011. According to the former Clerk-Treasurer, she routinely wrote checks to transfer the payroll withholdings from the general and water funds to the Trust and Agency (TA) fund bank account, but she held the checks and did not deposit them into the TA bank account. Neither the former or current Clerk-Treasurer maintained TA fund accounting records to track payroll liabilities, so there was no record of the amount due to the IRS. The former Clerk-Treasurer filed the overdue tax forms and remitted the funds to the IRS in July 2011, after we brought the delinquency to the attention of Village officials. The Mayor told us he was aware the taxes were being withheld from employee paychecks, but he was not aware the former Clerk-Treasurer did not remit the moneys to the IRS timely.

Based on our review of employees' salaries and wages for 2010, we determined the Village was not required to withhold State income taxes from employees' pay. However, the Village should have withheld and remitted Federal income taxes for one employee whose wages exceeded the minimum wage level requiring withholdings. Although the amount of Federal income tax withholdings required for this employee was small (about \$2.60 for the four-week payroll period we reviewed), it is important that the Clerk-Treasurer understand and comply with Federal withholding requirements.

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<sup>4</sup> Although the former Clerk-Treasurer left Village employment in March 2011, she continued to assist the current Clerk-Treasurer with certain functions after she left, including filing past due tax returns with the IRS.

Failing to comply with applicable Federal regulations for payroll tax filing and remittance could result in the Village being charged substantial interest and penalties by the IRS. Although the Village had sufficient cash available to pay the \$19,459 liability for FICA taxes, additional interest and penalty charges have not been included in the budget and could have a negative impact on the Village's overall financial condition. If the Board had ensured performance of any of the monitoring functions previously discussed in our report (see our finding entitled Monitoring Financial Operations), the former Clerk-Treasurer's failure to remit payroll taxes timely may have been identified and the Board could have prevented the potential negative impact to the Village's financial condition. As of January 2012, the Village has paid \$11,213 in late fees, penalties and interest for delinquent FICA taxes.<sup>5</sup> The Mayor told us the Village has been reimbursed \$2,462 from the former Clerk-Treasurer and the Village has requested reduced interest and abatement of penalties paid from the IRS.

## **Recommendations**

4. The Clerk-Treasurer should file and remit all required payroll tax reports to the IRS timely.
5. The Clerk-Treasurer should withhold Federal income taxes from employees when required.
6. The Clerk-Treasurer should maintain appropriate TA fund records to track payroll liabilities.

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<sup>5</sup> As of January 2012, interest and penalties for 11 of 44 delinquent payroll tax quarters have not been charged by the IRS.

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

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

# Village of Bridgewater

Box 396

Bridgewater, NY 13313

Phone/fax 315-822-6769

February 17, 2012

Rebecca A. Wilcox, CPA  
Chief Examiner, Office of the State Comptroller  
333 East Washington Street  
Room 409  
Syracuse, NY 13202

Dear Ms. Wilcox:

The Village of Bridgewater requests that this letter serve as both the response to the preliminary draft findings of your office's examination of the Village of Bridgewater, and as the Corrective Action Plan, based on the recommendations included in the Draft Report.

## RESPONSE

After reading the Draft Report and attending the exit discussion with [REDACTED] the response of the Village Board to the findings and recommendations included in the Draft Report, is that all findings and recommendations are a fair and accurate assessment of the Village of Bridgewater. We agree with all observations presented in the Draft Report.

## CORRECTIVE ACTION PLAN

Six recommendations were included in the Draft Report. The following includes the six recommendations, and the corrective actions that have been taken in order to follow those recommendations.

**The Board should audit or cause to be audited the Clerk-Treasurer's records and reports on an annual basis.**

The Village Board completed an audit of the Clerk-Treasurer's records and reports in January 2012. To ensure that this is done in a timely manner on an annual basis, the following items have been included in the agenda of our regularly scheduled monthly meetings.:

### Financial Report

- Budget to Actual Report
- Account Reconciliations
- Audit of Claims
- AUD (August )
- **Audit of finances (August)**
- IRS Quarterly Report (February, May, August, November)

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**The board should ensure that the Clerk-Treasurer prepares and files the Villages annual financial reports with OSC and the Board in a timely manner.**

Two of the the three annual reports that were not submitted at the time of our audit have now been submitted. In speaking with the former Clerk-Treasurer Denise Jordan today, (February 17, 2012) she assured me that the report for the fiscal year ending May 31, 2011, will be submitted by February 20, 2012. In addition, she will be available to assist the New Clerk-Treasurer with the annual financial report for the 2011-2012 fiscal year.

To ensure timely submission of future annual reports, submission of a copy of the annual report to the Village Board will be required no later than the regularly scheduled August Village Board meeting, as shown in the agenda. The Clerk-Treasurer will be reminded of this due date at each of the two preceding meetings, each of which fall after the end of the fiscal year on which the annual report is based.

#### Financial Report

- Budget to Actual Report
- Account Reconciliations
- Audit of Claims
- AUD (August)
- Audit of finances (August)
- IRS Quarterly Report (February, May, August, November)

**The Board should ensure that the Clerk-Treasurer provides it with timely monthly reports that include budget-to-actual comparisons for revenues and expenditures, cash balances, bank reconciliations and the corresponding bank statements.**

The Village Clerk-Treasurer position has been in transition, with the new Clerk-Treasurer taking office in 2011. Both the former Clerk-Treasurer and the present one have put all finances into a computer program [REDACTED] that is now providing the required reports to the Village Board as per this recommendation. Each of the report recommendations is expected of the Monthly financial Report as listed in the agenda.

#### Financial Report

- **Budget to Actual Report**
- **Account Reconciliations**
- Audit of Claims
- AUD (August)
- Audit of finances (August)
- IRS Quarterly Report (February, May, August, November)

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Bridgewater, NY 13313

Phone/fax 315-822-6769

In addition to the monthly financial reporting required of the Clerk-Treasurer, the following measures were begun in February 2011:

## Village of Bridgewater Fiscal Accountability Procedures

1. The mayor is the only person to possess the post office box key. The mayor is the only one to pick up the mail from the post office.
2. The mayor will open and review all mail.
3. The mayor will distribute the mail to all personnel.
4. All monthly bank statements will be reviewed by the mayor, and then passed on to the clerk/treasurer.
5. The clerk/treasurer will reconcile all accounts on a monthly basis.
6. The mayor will review the reconciled accounts on a monthly basis.
7. The mayor will keep a log of all bills and revenues.
8. Revenues will be passed on to the clerk/treasurer within 24 hours.
9. Bills that may be paid in advance per resolution authorizing advance payment will be immediately passed on to the clerk/treasurer for payment.
10. All other bills will be passed on to the clerk/treasurer the Thursday before the regularly scheduled monthly meeting.
11. The village board will review all claims for approval at the monthly meeting. All claims authorized for advance payment will also be reviewed at this time.
12. The clerk/treasurer will produce and distribute to each board member at each monthly meeting, a reporting of the current balances of all accounts, taking into account those checks that have not yet cleared by the time of the monthly meeting.
13. The clerk/treasurer will produce and distribute to each board member at each monthly meeting, a report showing the year-to-date expenditures for each of the budget items.
14. At the regularly scheduled meeting following due date for the annual report, the clerk/treasurer will present a copy of the report to the board for review.
15. An audit of the year's finances will take place before the following monthly meeting.

# Village of Bridgewater

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**The clerk-Treasurer should file and remit all required payroll tax reports to the IRS timely.**

It is now required that the Clerk-Treasurer submit a copy of the payroll tax report to the Village Board at the monthly meeting following the deadline for its submission

#### Financial Report

- Budget to Actual Report
- Account Reconciliations
- Audit of Claims
- AUD (August )
- Audit of finances (August)
- IRS Quarterly Report (February, May, August, November)

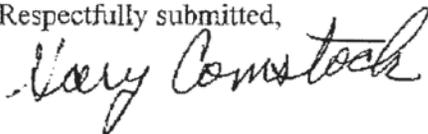
**The Clerk-Treasurer should withhold Federal income taxes from employees when required.**

The Village Board, during the monthly financial report, will monitor the Federal income tax withholding.

**The Clerk-Treasurer should maintain appropriate TA fund records to track payroll liabilities.**

The Clerk-Treasurer has started a new ledger solely dedicated to the Trust and Agency account. Each claim for transfer of funds from the General Fund to the Trust and Agency Fund is accompanied by the calculations needed to provide payment to the Trust and Agency Account. Since the mayor now opens and examines all bank account statements, monitoring of timely payments to the IRS is taking place. Comparison of the quarterly IRS reports to the reconciled bank statements will ensure that proper records are kept, and that IRS reports and payments are done properly and in a timely manner.

Respectfully submitted,



Gary Comstock  
Mayor, Village of Bridgewater

## APPENDIX B

### AUDIT METHODOLOGY AND STANDARDS

During this audit, we examined the Board's monitoring of selected financial operations and the Clerk-Treasurer's withholding and remittance of payroll taxes for the period June 1, 2010 to August 31, 2011. We extended our review of the annual financial report filings back to August 1, 2009 and to April 2000 to review payroll taxes. To accomplish our audit objectives and obtain relevant audit evidence, our procedures included the following:

- We interviewed Village officials to gain an understanding of the policies and procedures used to account for the Village's financial operations, prepare monthly and annual financial reports and conduct annual audits.
- We reviewed all monthly reports prepared by the Clerk-Treasurer and provided to the Board for the period audited.
- We interviewed the former and current Clerk-Treasurer to gain an understanding of the payroll tax withholding and remittance procedures.
- We reviewed employee payroll payments recorded from October 2010 to December 2010 to determine if payroll taxes were withheld. To assess the reliability of the records and if the payroll payments clearing the bank agree with the records, we compared the payments to canceled checks. We also verified that no Federal or State income taxes were withheld from employees' paychecks during this quarter and that no income tax withholdings were reported on the Village's 2010 W-3. Our sample quarter was selected because it represents the last quarter reported in the W-3.
- We reviewed Federal and State income tax withholding requirements, 2010 W-2's and the payroll records to determine if the Village was required to withhold income tax from employees' paychecks.
- We reviewed the employee and employer payroll taxes recorded for October 2010 to December 2010 for comparison to the quarterly 941 payroll tax report, to determine if the amounts agree and if the amounts reported on the Village 941's are reliable. Our sample quarter was selected because it represents the last quarter reported in the W-3.
- We reviewed all cancelled checks for payroll tax payments and all 941 payroll tax reports for the period April 2000 through June 2011 to determine the amount of payroll taxes filed and remitted during the audit period.

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.

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**AND SCHOOL ACCOUNTABILITY**

Steven J. Hancox, Deputy Comptroller  
Nathalie N. Carey, Assistant Comptroller

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