



Village of Herkimer

Financial Management

Report of Examination

Period Covered:

June 1, 2010 — December 31, 2011

2012M-36



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

May 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 the Board of Trustee's 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 Herkimer, entitled Financial Management. 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 Village of Herkimer (Village) is located in the Town of Herkimer in Herkimer County and has a population of about 8,000. The Village is governed by a Board of Trustees (Board) which comprises four elected Trustees and an elected Mayor. The Board is responsible for the general oversight and control of the Village's financial affairs.

The Village provides various services to its residents including street maintenance, snow removal, police, fire and general government support. Most of the expenditures incurred in providing these services are accounted for in the general fund. Operating expenditures in the general fund were approximately \$6 million for the fiscal year ended May 31, 2011. These expenditures were funded primarily with revenues from real property taxes, sales tax and State aid.

The Mayor is the chief executive officer and the Village's acting Clerk-Treasurer is the chief fiscal officer. As the chief fiscal officer, the Clerk-Treasurer is responsible for maintaining a record of all expenditures and account balances, and for providing the Board with timely, accurate and useful financial information. The Mayor serves as the budget officer and the Clerk-Treasurer assists him with the development of the tentative budget. The Board is responsible for adopting the final budget.

Objective

The objective of our audit was to review the Village's financial management. Our audit addressed the following related question:

- Does the Board monitor financial operations and take appropriate actions to maintain the Village's financial stability?

Scope and Methodology

We evaluated the Village's financial management for the period June 1, 2010, through December 31, 2011. We extended the scope of our audit to review prior year financial information for the fiscal years 2008-09 through 2009-10. In some instances, we reported on transactions and activities outside these periods because they were necessary and relevant to this audit.

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 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.

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.

Financial Management

A local government's financial condition reflects its ability to provide and finance services on a continuing basis. A local government is considered to have sound financial health when it can consistently generate sufficient revenues to finance anticipated expenditures within its constitutional tax limit.¹

The Board must receive timely and accurate financial information so that it can adopt budgets that maintain the Village's sound financial condition. It is also important for the Board to audit or contract for an audit of the books and records of officers or employees who receive or disburse cash to ensure that taxpayer funds are safeguarded.

The Board adopted budgets for the last three fiscal years that appropriated unexpended surplus funds² to cover planned operating deficits. As a result, the general fund balance has declined over that period by \$355,763. While the Village still has a significant amount of fund balance remaining, eventually Village officials will have to replace it as a funding source in the Village budget. In addition, the use of a transfer of approximately \$175,000 from the capital reserve for funding the 2011-12 budget, debt service costs resulting from a recent legal settlement, estimated at \$216,000 per year, and the potential for a \$424,000 write off of an interfund transfer may ultimately compromise the Village's financial stability. The Village is also nearing its constitutional tax limit and, therefore, will be limited in its ability to increase real property taxes to finance operations. Finally, the Board has not established a multi-year financial plan to address the Village's finances. As a result, the Village's financial stability is at an increased risk.

In addition, the Village's interim financial reports are not complete, all cash accounts are not recorded in the general ledger and records of the Clerk-Treasurer are not audited. Therefore, the Board and Village officials do not have the financial information that they need to accurately assess the Village's operations and make the necessary

¹ The New York State Constitution places a legal limit on the authority of villages, as well as counties and cities, to impose property taxes.

² Statement 54 issued by the Governmental Accounting Standards Board (GASB) replaced the fund balance classifications of reserved and unreserved with five new classifications: nonspendable, restricted, committed, assigned and unassigned. 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, the term 'unexpended surplus funds' will be used to refer to that portion of fund balance which was unreserved, unappropriated (prior to Statement 54) and unrestricted unappropriated (post Statement 54).

changes to address problems. Finally, the lack of an annual audit increases the risk that errors and irregularities will go undetected and uncorrected.

Budgeting

The Board must ensure that budgets are prepared and adopted based on the resources that can be used to fund operations. This requires the Board to balance the level of services desired and expected by the Village residents with the ability and willingness of the residents to pay for such services. Therefore, it is essential that the Board adopt realistic and structurally balanced budgets and that the Village remain within its constitutional tax limit. In addition, the Board must take into consideration and plan for known future liabilities for which the Village is responsible. Operating deficits occur when total expenditures exceed total revenues. Although operating deficits may be planned as a means of prudently using unexpended surplus funds, the amount of unexpended surplus funds must be accurately estimated to avoid financial stress.

The Village's general fund balance has decreased \$355,763,³ or 33 percent, in the past three years. This is primarily a result of the Board appropriating unexpended surplus funds of \$230,000 for its 2009-10 fiscal year budget and \$300,000 for its 2010-11 fiscal year budget to support operations. The following table illustrates general fund balance trends over the last three years.

Table 1: General Fund - Fund Balance			
	2008-09	2009-10	2010-11
Beginning Fund Balance	\$1,078,678	\$1,044,264	\$909,590
Operating Surplus (Deficit)	(\$34,414)	(\$134,674)	(\$186,675)
Ending Fund Balance	\$1,044,264	\$909,590	\$722,915
Breakdown of Ending Fund Balance:			
Restricted	\$18,224	\$31,341	\$30,548
Appropriated Unexpended Surplus	\$230,000	\$300,000	\$0
Unexpended Surplus Funds	\$796,040	\$578,249	\$692,367
Total Fund Balance	\$1,044,264	\$909,590	\$722,915

Over the past three years, the Board has adopted realistic general fund budgets with no significant budget variances in total. For example, for the fiscal year ending May 31, 2011, budget-to-actual variance was 2 percent for revenues (actual revenues exceeded estimates) and there was no variance in budgeted-to-actual expenditures. However, the Board has budgeted for planned operating deficits in two of the past three years by appropriating fund balance to help finance

³ \$1,078,678 (2008-09 beginning fund balance) less \$722,915 (ending fund balance for 2010-11)

the 2009-10 and 2010-11 budgets. Therefore, even though adopted budgets have been realistic in the estimation of the cost of operations, the Board's use of fund balance as an estimated revenue source for financing operations has resulted in a decline in total fund balance in the general fund.

When preparing the 2011-12 budget, the Board did not appropriate any unexpended surplus funds in the general fund to finance the current budget. However, it inappropriately included an interfund transfer of approximately \$175,000 from a capital reserve fund as an estimated revenue source in the 2011-12 general fund budget. We also found that the Village will need to finance additional debt service costs in future budgets due to a recent legal settlement and the general fund may need to write off \$424,000 in interfund loans from the capital projects fund. These factors could have a significant impact on the Village's ability to finance operations at current levels in the future.

- Capital Reserve Fund – Moneys in a capital reserve fund are restricted by type of use in accordance with a Village Local Law (i.e., building construction and renovation, utilities, streets and road improvements and equipment purchases). The Board did not designate the approximately \$175,000 for any of the restricted uses when it established the 2011-12 budget. As of the end of our fieldwork in February 2012, the Village had not begun work on any projects related to the transfer from the capital reserve fund. In order to support this type of transfer, it is important for Village officials to identify projects in the budget that could meet the purpose of a capital reserve.

In addition, moneys expended from the capital reserve fund are subject to permissive referendum requirements,⁴ and therefore the budgeted transfer may not be available for use as a revenue source as planned in the general fund. This could lead to an unplanned operating deficit in the general fund in the current year because the Village would suffer a shortfall in available revenue to cover planned operations.

- Debt Service Costs – The Village recently lost a lawsuit and a \$2.4 million judgment was issued against the Village in October 2011. As a result, the Village issued a bond

⁴ Permissive referendum requirements generally obligate the Village to publish and post a legal notice informing taxpayers of the Board's planned action. The legal notice also informs eligible voters of their right to file a petition to require the matter to be subjected to voter approval.

anticipation note in January 2012 and plans to convert it to a bond in the fiscal year 2012-13. To assess the potential impact of upcoming principal and interest payments the Village may be facing in the future, we estimated the amortization of the \$2.4 million judgment over 15 years at 4 percent interest to arrive at an estimated annual principal and interest payment totaling about \$ 216,000.

- **Interfund Advances** – During our audit period, the general fund made interfund cash advances to the capital projects fund for multiple capital project overrun costs and/or costs waiting for reimbursement from approved grants. As of December 31, 2011, interfund advances totaling approximately \$674,000 have not been repaid to the general fund. The Clerk-Treasurer told us the Village is presently waiting for grant reimbursement for approximately \$250,000 in costs related to one of the capital projects. However, the capital projects fund may not be able to repay the remaining \$424,000 due to the general fund. These loans relate to projects that are substantially complete; however, Village officials do not expect to receive any additional revenues (e.g., grants) for these projects. Therefore, the capital project fund does not have the financial resources available to repay the general fund. If the capital projects fund cannot repay these loans, then the Village will need to write off the interfund loan of \$424,000, which will further reduce the fund balance in the general fund.

Constitutional Tax Limit – As of May 31, 2011, the Village’s unexpended surplus funds were 11 percent of the 2011-12 budgeted appropriations. This indicates that the Village’s ability to appropriate fund balance in the future to cover planned operations is decreasing. New revenue sources and/or expenditure reductions will need to be identified. The Village has currently exhausted approximately 97 percent of its constitutional tax limit, limiting the Board’s ability to rely on real property taxes as an increased revenue source in the future. If the Village exceeds its tax limit, the State Comptroller is required to withhold State aid in an amount equal to the tax limit exceeded.⁵ In addition, approximately 46 percent of the Village’s tax base is not-for-profit entities, which further limits the Village’s taxing abilities to finance operations.

⁵ The State Comptroller notifies municipalities who are in a “danger zone” and have the potential to exceed their tax limit based on the exhaustion of 90 percent or more of their limit in the previous year. The Village has exceeded 90 percent of its tax limit for at least the past five fiscal years.

Multi-Year Financial Plan – It is important for Village officials to prepare a multi-year financial plan to project operating revenue and expenditures over a three- to five-year period. The projection should take into consideration known factors like existing debt and employee and other long-term contracts. The projections provide Village officials with the information they need to properly plan for future years. This will allow more time to consider options, obtain appropriate input, make well-reasoned and supported decisions, and implement corrective action before reaching a crisis environment.

The Board currently has no multi-year financial plan in place and is wholly dependent on short-term budgeting. This puts the Village in greater jeopardy for financial crisis. The Mayor told us that prior attempts at a plan were not successful because the Board was not able to stay current with changes occurring in the Village, so it was decided a plan was not viable. Given the Village’s current financial condition and its limited ability to generate additional revenues through real property taxes, it is important for Village officials to begin taking a long-term approach to addressing the Village’s finances.

Accounting Records and Reports

Accounting records and reports are essential tools that the Board can use to monitor the Village’s financial operations. It is important for the accounting records and reports to be complete, accurate and useful.

The Village’s records and reports are inadequate. The Board does not receive information regarding the balance sheet accounts, including fund balance and cash, in its interim financial reports. In addition, the general ledger, from which financial reports are generated, does not include bank account activity for 29 of 42 bank accounts maintained by the Village.

Interim Financial Reports – Good management practices require the Clerk-Treasurer to provide periodic interim financial reports to the Board that include a comparison of year-to-date budget versus actual revenues and expenditures and balance sheet reports⁶ for all funds, which should include reconciled cash balances. Complete and accurate interim reports provide essential financial information, which the Board can use to monitor the Village’s financial condition and compliance with the adopted budget.

The Clerk-Treasurer did not provide the Board with adequate interim financial reports. Although she provided the Board with budget status reports approximately every other month, she did not provide the Board with balance sheet reports showing the assets (including cash accounts), liabilities and fund balance for each fund. Without

⁶ Shows assets, liabilities and fund balance for each fund

adequate interim financial reports, the Board is unable to make informed financial decisions on behalf of the Village.

General Ledger – All cash balances must be recorded in the general ledger and the general ledger must be periodically reconciled to the actual amount of cash in the bank. Any differences must be promptly documented and resolved to ensure that the financial activities are accounted for in a proper and timely manner, and that cash is safeguarded.

The Village currently has 42 bank accounts. The Clerk-Treasurer maintains the Village's main operating cash accounts (13 bank accounts) totaling approximately \$1.4 million at December 31, 2011 in the computerized financial system general ledger. However, she does not maintain cash accounts in this general ledger for multiple capital projects, the capital reserve fund and grant moneys (29 bank accounts) totaling approximately \$2.9 million. Records are maintained manually for these cash accounts and 20 of the 29 accounts are reconciled to the bank outside of the general ledger. The remaining nine bank accounts are not reconciled. In all instances, the 29 bank accounts are not reconciled to the general ledger. Therefore, there is an increased risk that errors or irregularities could occur and remain undetected and uncorrected. The Clerk-Treasurer does report all cash balances in the Village's annual financial report.

Two Board members told us they were not aware that the Village maintained 42 bank accounts and thought the Village only maintained a maximum of 6 to 12 accounts. If the Board received complete interim financial reports, including cash balances, Board members may have realized more bank accounts exist and it would be able to more appropriately monitor all cash accounts and activity.

Annual Audit

Village Law requires the Board to annually audit, or have a Village officer, employee, or an independent public accountant audit, the Clerk-Treasurer's financial records. This annual audit provides an independent verification that transactions have been properly recorded and that cash has been properly accounted for. It also provides Board members with assurance that the financial records and reports contain reliable information on which to base financial decisions.

The Board contracted for an audit of the financial records for the 2010-11 fiscal year. However, the audit has not been completed as of January 24, 2012. Prior to this, the Board had not audited or contracted for an audit since the fiscal year ending May 31, 2007.

The failure to audit the books and records of the Clerk-Treasurer in a timely manner diminishes the Board's management authority, and

increases the risk that the Village would fail to detect and correct errors and irregularities in a timely manner.

Recommendations

1. Before budgeting a transfer from the capital reserve as a revenue in the general fund budget, the Board should identify specific capital projects or purchases included in the budget that meet the purpose for which the reserve fund was established.
2. Village officials should evaluate whether the capital projects fund will have sufficient financial resources to repay the loan from the general fund. If the loan is determined to be uncollectible, then the Clerk-Treasurer should write it off.
3. The Board should regularly monitor the constitutional tax limit and ensure that budgeted tax levies are within those limits.
4. The Board should create and routinely update a multi-year financial plan to provide a framework for preparing future budgets and managing the Village's financial operations.
5. The Clerk-Treasurer should provide the Board with interim balance sheet reports for each fund to use in monitoring the Village's financial condition.
6. The Board should ensure that the activity of all cash accounts is maintained in the general ledger in the computerized financial system and all bank accounts are reconciled monthly.
7. The Board should audit, or cause to be audited, the financial records and reports of the Clerk-Treasurer on an annual basis, as required by Law.

APPENDIX A
RESPONSE FROM LOCAL OFFICIALS

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

Village of Herkimer
Municipal Hall
120 Green Street
Herkimer, N.Y. 13350
(315) 866-3303 • Fax (315) 717-0415
Site of Historic Fort Dayton
Settled 1725

April 18, 2012

Rebecca A. Wilcox, CPA
Office of State Comptroller
State Office Building
333 E. Washington St. room 409
Syracuse, NY 13202

RE: Village of Herkimer
Audit Report Title: Financial Management
Audit Report #2012M-36

Dear Ms. Wilcox:

For each recommendation included in the audit report, the following is our corrective actions taken or proposed. For recommendations where corrective action has not been taken or proposed, we have included the following explanations.

1.) Audit Recommendation:

Before budgeting a transfer from the capital reserve as a revenue in the general fund budget, the Board should identify specific capital projects or purchases included in the budget that meet the purpose for which the reserve fund was established.

Implementation Plan of Action:

The Village Attorney will examine and research the capital reserve accounts to determine the proper procedure for expenditures or purchases to make sure the Village is compliant in its use. No money will be allocated from these accounts until the Village Board is clear on the correct procedures for their use.

Implementation Date:

Immediately.

Person Responsible for Implementation:

Village Attorney, Village Board, and Clerk-Treasurer

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2.) Audit Recommendation:

Village Officials should evaluate whether the capital projects fund will have sufficient financial resources to repay the loan from the General Fund. If the loan is determined to be uncollectible, then the Clerk-Treasurer should write it off.

Implementation Plan of Action:

Although the hydraulic canal project is not complete, steps have been taken to reimburse the General fund. The Village Board has appropriated \$103,000.00 from miscellaneous program income accounts to the Hydraulic Project as well as receiving the final payment from the state, we will be able to transfer \$125,000.00 back to the General Fund. Once we have the final number, a resolution will be made to balance the account and zero the loan, In the future, a contingency account shall be determined for any project to cover overruns or unforeseen situations.

Implementation Date:

Immediately.

Person Responsible for Implementation:

Village Board and Clerk- Treasurer

3.) Audit Recommendation:

The Board should regularly monitor the constitutional tax limit and ensure that budgeted tax levies are within those limits.

Implementation Plan of Action:

The Village Board has always monitored and been concerned about the taxable limit and how to reduce the burden to its taxpayers. We are always looking for new ways to create revenues and reduce costs. This is the very reason, the Village Board requested the audit to seek assistance. The Board during its current budget has requested the union presidents be directly involved to work on ways to reduce costs. Department heads are being held accountable in controlling the costs. The Village Board is examining ways to consolidate police and fire departments and has reached out to the Villages of Mohawk and Ilion. The county fire advisory board is looking into the feasibility of combining fire departments from Frankfort to Herkimer, and the Village supports this effort. The Board will aggressively pursue all avenues to ensure that costs are contained.

Implementation Date:

Current meetings are being conducted and initiated.

Person Responsible for Implementation:

Village Board

4.) Audit Recommendation:

The Board should create and routinely update a multi-year financial plan to provide a framework for preparing future budgets and managing the Village's financial operations.

Implementation Plan of Action:

The Board will develop a plan for future expenditures by re-examining current inventory and having a written list of all future purchases that may be needed as well as determining funding the financial operations. Projections will be determined based on history, and avenues to streamline costs while seeking ways to increase revenue. Cost containment is a priority.

Implementation Date:

Immediately

Person Responsible for Implementation:

Village Board and Department Heads

5.) Audit Recommendation:

The Clerk-Treasurer should provide the Board with interim balance sheet reports for each fund to use in monitoring the Village's financial Condition.

Implementation Plan of Action:

The Clerk Treasurer has been directed to provide the Board with monthly cash projections and balance statements to make sure all accounts are reconciled. Year-to-date budgets shall be provided monthly to monitor the Village's financial condition. Previous unused bank accounts that have been identified will be closed out.

Implementation Date:

Immediately

Person Responsible for Implementation:

Clerk-Treasurer to provide all required statements to the Board for monthly inspection.

6.) Audit Recommendation:

The Board should ensure that the activity of all cash accounts is maintained in the general ledger in the computerized financial system and all bank accounts are reconciled monthly.

Implementation Plan of Action:

All bank accounts are reconciled and recorded in a ledger receipts are kept and all monies received are deposited daily. We are looking to purchase a new computer system and software for better audit controls.

Implementation Date:

Immediately for all transactions in Village, future date for purchase and installation of new software.

Person Responsible for Implementation:

Clerk-Treasurer and Board.

7.) Audit Recommendation:

The Board should audit, or cause to be audited, the financial records and reports of the Clerk-Treasurer on an annual basis, as required by law.

Implementation Plan of Action:

The Board will begin auditing the financial records as it currently does for the justice system and a yearly audit will be performed.

Implementation Date:

Immediately. Yearly audit to be scheduled.

Person Responsible for Implementation:

Village Board.

Respectfully,



Mark M. Ainsworth, Mayor
Village of Herkimer
April 18, 2012

MMA:kh

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

During this audit, we examined the Village's financial management for the period June 1, 2010 through December 31, 2011. We extended our review of the annual financial reports back to 2008-09 and 2009-10. To accomplish our audit objective 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 analyzed financial data from the annual financial reports for the 2008-09 through 2010-11 fiscal years to determine trends in financial activity. We also reviewed Village records for financial activity through December 31, 2011.
- We reviewed and analyzed available accounting records and/or reports to assess the reliability of data evidence.
- We reviewed financial reports to the Board and interviewed Trustees and Village officials. We also reviewed Board minutes, and financial and budgetary information.
- We reviewed general ledgers, cash balances and Village bank accounts as of December 31, 2011.

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.

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