



Village of Spring Valley

Financial Activities and Information Technology

Report of Examination

Period Covered:

June 1, 2011 — May 31, 2012

2012M-180



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

January 2013

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 Board of Trustees 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 Village of Spring Valley, entitled Financial Activities and Information Technology. 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

EXECUTIVE SUMMARY

The Village of Spring Valley (Village) is located in the Towns of Ramapo and Clarkstown, in Rockland County, and has a population of 31,300. The Village provides services to its residents including public safety, health, transportation, and cultural and recreational activities. The Mayor and the Board of Trustees (Board) are responsible for the overall management of the Village. The Mayor is the chief executive officer, and the Village Treasurer (Treasurer) is the chief fiscal officer. The network administrator is responsible for the day-to-day management of the Village's computer network system. The Village's general fund expenditures for the 2011-12 fiscal year were approximately \$25.7 million.

Scope and Objective

Our audit objective was to examine the Board's financial oversight activities and the established internal controls over the Village's information technology (IT) system. Our audit addressed the following related questions for the period June 1, 2011 to May 31, 2012:

- Did the Board develop and communicate effective financial policies and properly audit claims?
- Are internal controls over the IT system appropriately designed and operating effectively to adequately safeguard Village assets?

Audit Results

The Board needs to improve its oversight of Village financial operations. The Board has not established, or reviewed and updated, policies as required by law and sound business practices. In addition, the Board did not audit claims to ensure that all Village payments were supported and in compliance with the Village's procurement policy. While our testing did not identify any improper disbursements, there is an increased risk that unauthorized disbursements of Village funds may be made and not detected and payments could be made for goods and services that were not received, not needed, or cost more than necessary.

The Board also did not adopt a sufficient disaster recovery plan. As a result, the Village may not have the ability to process payments to vendors and employees or restore essential services to its constituents in a timely manner after a disaster. Further, the Board did not adopt a sufficient information breach notification policy. In the event that private information is compromised, officials and employees may not understand or be prepared to fulfill their legal obligation to notify affected individuals.

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

Introduction

Background

The Village of Spring Valley (Village) is located in the Towns of Ramapo and Clarkstown, in Rockland County, covers 2.1 square miles and has a population of 31,300. The Village is governed by an elected Board of Trustees (Board) comprising a Mayor and four Trustees. The Board is the legislative body responsible for managing Village operations. The Mayor is the chief executive officer, and the Village Treasurer (Treasurer) is the chief fiscal officer.

The Village provides services such as public safety, health, transportation, and cultural and recreational activities. For the 2012 fiscal year, the Village reported expenditures of approximately \$25.7 million in the general fund.

The Village has approximately 100 computers and two servers. The network administrator is responsible for the day-to-day management of the Village's computer network system. The Village contracts with a vendor for technical assistance with the Village's accounting system, troubleshooting, installations, and upgrades.

Objective

Our audit objective was to examine the Board's financial oversight activities and the established internal controls over the Village's information technology (IT) system. Our audit addressed the following related questions:

- Did the Board develop and communicate effective financial policies and properly audit claims?
- Are internal controls over the IT system appropriately designed and operating effectively to adequately safeguard Village assets?

Scope and Methodology

We examined internal controls relating to the Board's oversight of Village's financial activities including audit of claims and over the IT system for the period June 1, 2011 to May 31, 2012.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit are included in Appendix C 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. Except as

specified in Appendix A, Village officials generally agreed with our recommendations and indicated they have taken corrective action. Appendix B includes our comments on the issues raised in the Village'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 of Trustees to make this plan available for public review in the Village Clerk's office.

Financial Activities

The Board is responsible for overseeing the Village's financial operations and making sure that policies and procedures are in place to safeguard financial resources. The Board fulfills this responsibility in part by instituting appropriate internal controls over Village operations to ensure that financial transactions are properly authorized, recorded, and reported by auditing all claims prior to payment.

The Board needs to improve its oversight of the Village's financial operations. It has not established, or reviewed and updated, policies as required by law and sound business practices. In addition, the Board did not audit all claims to ensure that all payments were supported by adequate documentation and in compliance with the Village's procurement policy. As a result, there is an increased risk that unauthorized disbursements of Village funds may be made and not detected, and payments could be made for goods and services that were not received, not needed, or cost more than necessary.

Policies and Procedures

Written policies and procedures formally establish and communicate to staff the manner in which to conduct day-to-day operations. If properly communicated, policies and procedures can help establish a good system of internal controls. General Municipal Law (GML)¹ requires the Board to adopt written policies relating to investments and procurements not subject to competitive bidding. The Board must periodically review these policies and update them as needed to ensure that they continue to meet the Village's needs and GML requirements.

Although the Village has adopted a procurement policy, the Board did not review this policy annually as required or make necessary amendments to it. The Board minutes did not include evidence of an annual Board review of the procurement policy, which was last updated in 1991. We reviewed the Village's procurement policy which is included in the Village's purchasing procedures and found it does not incorporate recent GML changes to bidding thresholds.² In addition, the Board did not adopt a formal investment policy.³

¹ GML Section 39, GML Section 104-b

² Based on our discussions, the Board updated its purchasing procedures in June 2012, during our audit fieldwork, to reflect recent changes to GML which increased bidding thresholds to \$20,000 for purchase contracts and \$35,000 for public work contracts; however, the Board neglected to update the threshold up to these limits in its procurement policy.

³ Based on our discussions, the Board adopted a formal investment policy in May 2012, during our audit fieldwork.

The failure to periodically review and revise Board policies undermines the communication of organizational requirements and expectations, weakens internal controls, and increases the risk that the Village is not in compliance with relevant laws.

Audit of Claims

Village Law requires the Board to audit all claims against the Village prior to approving the Village Treasurer to pay them. It is essential for Board members to conduct a thorough review of each claim to determine whether it represents a proper and valid charge, the purchase was properly authorized, each claim is itemized and supported with a detailed receipt for the goods or services purchased, and claims include evidence confirming the goods or services were received. It is essential that Board members adequately document their claims audit and that the Board's formal approval of claims for payment is recorded in the Board minutes. The Board may, by resolution, authorize payment in advance of audit of claims for public utility services, postage, freight, and express charges; however, such prepaid claims must be presented at the next regular Board meeting for audit.

The Board did not audit all claims and ensure that all payments were supported by adequate documentation and in compliance with the Village's procurement policy. The Village paid claims totaling approximately \$15.3 million during our audit period. We reviewed 100 claims totaling \$109,135 and found:

- All 100 claims were not audited by the Board. While the claims included the signature of the Mayor and in her absence the Deputy Mayor, this signature served as evidence of department approval, and not of a proper audit by the Board.
- Ten claims, totaling \$3,082, were paid prior to Board approval without prior authorization to do so. These disbursements were generally for meetings, conferences, and training, and appeared to be for proper Village charges; however, they did not include items that can be legitimately paid in advance of audit. In addition, eight of these claims were approved by the Mayor and paid on the same day they were entered in the accounting system, without Board approval.

Village officials told us the Board generally did not audit individual claims prior to payment, but instead only reviewed and approved the abstracts⁴ presented by the Treasurer at bi-monthly meetings. The Treasurer stated that he provides all claims to the Mayor for review and approval, and the claims are available to the Board, prior to

⁴ A list of claims, which includes the amounts claimed, the account codes, and the fund to be charged

submitting them to the Board for payment approval. However, the members of the Board maintain that availability is limited to when the Mayor is present in her office.

The audit of claims is often the last line of defense for preventing unauthorized, improper, or fraudulent payments. When a local government has a strong claims auditing process, the control consciousness of its staff is enhanced because officers and employees are aware that a careful review of claims will occur before public funds are disbursed. Even with prior Board approval of a purchase, the claim needs to be audited before payment to verify the purchase was made as authorized. The Board's failure to audit claims increases the risk that unauthorized disbursements of Village funds may be made and not detected and payments could be made for goods and services that were not received, not needed, or cost more than necessary.

Recommendations

1. The Board should periodically review and revise Village policies as necessary.
2. The Board should adopt an investment policy.
3. The Board should conduct a thorough and deliberate audit of the claims for payment against the Village before they are paid, ensuring that each claim has sufficient supporting documentation and represents a valid Village expenditure.

Information Technology

The Village relies on its information technology (IT) system to perform a variety of tasks, including word processing, email communication, Internet access, bookkeeping, payroll, and reporting to State and Federal agencies. Additionally, large amounts of information and data related to finances, taxes, utility rents, payroll and personnel are stored on the IT system. If the IT system fails or is damaged, the resulting problems could range from inconvenient to severe. Even small disruptions can require extensive time and effort to evaluate and repair. Accordingly, the Board is responsible for establishing policies and procedures to protect the Village's computer equipment, software, and data against the risk of loss, misuse, or improper disclosure of sensitive data. This includes developing a comprehensive disaster recovery plan to provide guidance on the recovery of data in the event of a disaster and a breach notification policy to provide guidance in the event that private data is released to unauthorized individuals.

The Board did not adopt a sufficient disaster recovery plan or breach notification policy. As a result of these weaknesses, the Village's IT system and electronic data are at increased risk of loss and misuse.

Disaster Recovery Plan

According to National Institute of Standards and Technology, IT disaster recovery plans (DRP) should provide step-by-step procedures for recovering disrupted systems and networks, and help them resume normal operations. The goal of these processes is to minimize any negative impacts to a municipality's operations. The IT disaster recovery process should identify critical IT systems and networks; prioritize their recovery time objective; and delineate the steps needed to restart, reconfigure, and recover them. A comprehensive IT disaster recovery plan should also include relevant supplier contacts, sources of expertise for recovering disrupted systems, and a logical sequence of action steps to take for a smooth recovery.

The Village's DRP does not identify key individuals and their responsibilities or contain any documented procedures to follow in the event of a disruption. For example, the DRP does not include procedures for critical areas such as the recovery of data and how to respond to critical emergencies such as outages. In addition, the DRP does not identify critical data and systems needed to maintain the Village's operations. Consequently, in the event of a disaster, Village personnel have insufficient guidance to help them minimize or prevent the loss of equipment and data or guidance on how to implement data recovery procedures.

Village officials stated they lack the technical skill to design a DRP. By not having an appropriately designed DRP, the Village may not have the ability to process payments to vendors and employees or restore essential services to its constituents in a timely manner after a disaster.

Breach Notification Policy

An individual's private and/or financial information, along with confidential business information, could be severely impacted if security is breached or data is improperly disclosed. New York State Technology Law requires local governments to establish an information breach notification policy. The policy should detail how the entity would notify State residents whose private information was, or is reasonably believed to have been, acquired by a person without a valid authorization. The disclosure should be made in the most expedient time possible and without unreasonable delay, consistent with the legitimate needs of law enforcement or any measures necessary to determine the scope of the breach and restore the reasonable integrity of the data system. If an entity fails to adopt an information breach notification policy, in the event that private information is compromised, officials and employees may not understand or be prepared to fulfill their legal obligation to notify affected individuals.

We found that the Village's breach notification policy does not address the requirements of the State Technology Law. The Village's policy simply states that "any reports of alleged abuse or breach of security shall be promptly investigated." Specifically, the policy does not detail how the affected persons will be notified if private information was or is reasonably believed to have been breached.

Village officials told us they lack understanding of the requirements for an appropriately designed breach notification policy. By not having an appropriately designed breach notification policy, the Village may not be prepared to notify affected individuals of private information being compromised if a security breach occurs.

Recommendations

4. Village officials should revise the disaster recovery plan to include specific procedures for critical areas and to provide specific guidance for personnel to follow.
5. Village officials should redesign the breach notification policy to include specific steps and responsibilities for notifying affected parties in the event of an actual or suspected data security breach.

APPENDIX A

RESPONSE FROM LOCAL OFFICIALS

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

The Village's response references several attached documents. Because the relevance is evident from the Village's response, we have not included these documents here.

Village of Spring Valley

Received

DEC 26 2012

Noranie F. Jasmin
Mayor

Joseph A. Desmaret
Deputy Mayor

Office of the State Comptroller
Local Govt & School Accountability
Joseph Gross
Trustee

December 24, 2012

Anthony Leon
Trustee

Demeza Delhomme
Trustee

Christopher J. Ellis
Chief Examiner of the Local Government & School Accountability
NYS Office of the State Comptroller
110 State Street
Albany, New York 12236

Re: Response to Report on Examination

Dear Mr. Ellis,

Enclosed please find the Village of Spring Valley's response to the above draft report marked confidential. While a formal corrective action plan (CAP) will be prepared and filed with your good offices within 90 days pursuant to Section 35 of the General Municipal Law in the interim please note the following interim response from the Village:

1. Policies and Procedures and Audit of Claims – The existing Village Procurement Policy is utilized on a daily basis for the review and payment of claims whereby the Mayor's Office reviews and selects by pre-approval signature for further approval draft claims which are appended to audited itemized abstracts prepared by the Village Treasurer's office and submitted to the individual and collective Village Board members for review and approval prior to scheduled Village Board meetings for same without respect to dollar limit. Said claims are reviewed and discussed by individually and collectively by Board members both during the workshop and regular meetings (**SEE: EXHIBIT "A"**). Additionally, it should be noted that despite what was reported members of the Board have full access to Village Hall on a 24hour/7 day a week basis via their individual security access code(s). In addition, Board members have complete access to the Village records maintained in the Village Treasurer's Office during business hours. No limitations exist nor have been placed with regard to access for records including audit of claims by the Village Treasurer's Office or the Mayor's Office. Moreover, this specific issue was previously addressed by the Mayor's office directly with the assigned auditors who had verified the above via a site inspection of the premises including but not limited to the designated Board of Trustees office room, each member of the Village Board of Trustees has an access code to enter the premises on a 24/7 hour basis and a key to the Trustees room, on site mail box delivery system for receipt of claims information along with verification by the Village Treasurer's Office that despite having full access that no board members have made an effort to avail themselves for either a review of records or audit of claims.

See
Note 1
Page 15

See
Note 2
Page 15

2. More specifically, with regard to the sample audit of ten (10) claims totaling three thousand, eighty-two and 00/100 dollars (\$3,082.00), please note that of said charges that five (5) were pre-approved by the Board, one (1) charge was a utility bill, one (1) was an emergency request item, one (1) was a Medicare reimbursement payment and one (1) was a subscription charge for the legal department. All of the specific charges were subsequently then approved again by the Board as noted from the documentation provided from the Treasurer's Office and Resolution of the Board of Trustees Annotated Agenda dated June 4, 2011 Resolution # 342 and #343, Annotated Agenda July 12, 2011 Resolution #398 and #399, Annotated Agenda September 27, 2012 Resolution #524 and #525, Annotated Agenda November 22, 2011 Resolution #574 and # 575, Annotated Agenda January 10, 2012 Resolution #12 and #13, Annotated Agenda March 13, 2012 Resolution #133 and #134, Annotated Agenda March 27, 2012 Resolution #169 and #170, Annotated Agenda April 10, 2012 Resolution #194 and #195. (SEE: EXHIBIT "B").
3. Corrective Action(s) were taken by the Village Board with regard to the above by Resolution No. 347 of 2012 by amendment to Chapter 35, Procurement Policy on June 12, 2012 (See Exhibit "A") and Resolution No. 455 of 2012 adopted August 14, 2012 (See Exhibit "B") to approve the recommendation from the legal department to repeal Local Law #5 of 2012 and adopt the proposed changes to Section 35-3 of the Procurement law with regard to amounts and methods employed of obtaining quotations where competitive bidding is not required in conformance with General Municipal Law except it should be noted that the Village of Spring Valley regularly employs mandatory Village Board approval for all dollar purchases without regard to dollar limit and requiring obtaining three (3) bids going beyond the requirements of the GML section governing same (SEE: EXHIBIT "C").
4. Corrective Action(s) were taken with regard to the adoption by the Board of an Investment Policy by Resolution No. 322 of 2012 adopted May 22, 2012 (SEE: EXHIBIT "D").
5. An Information Technology Disaster Recovery Plan and Information System Contingency Plan were both adopted by the Village Board of Trustees by Resolution(s) No. 404 of 2012 dated July 10, 2012 and Resolution No. 466 dated August 14, 2012. An in house IT information officer has been assigned along with a designated breach notification officer as requested (SEE: EXHIBIT "E").

Finally, please note that all of the recommended corrective action(s) as referenced in the Report on Examination have been implemented as of the date of this response.

I remain,
Very truly yours,

NORAMIE F. JASMIN
MAYOR

Attachments

See
Note 3
Page 15

See
Note 4
Page 15

APPENDIX B

OSC COMMENTS ON THE VILLAGE'S RESPONSE

Note 1

Claim abstracts (listing of claims) prepared by the Treasurer and reviewed by the Mayor does not replace the need for claims to be audited by the Board. No evidence was provided to us to show that the Board had audited claims. Board members indicated that claims were not audited because they did not have access to the vouchers prior to the Board meetings.

Note 2

While the Board has access to the Village Hall, they do not have access to the Mayor's conference room where the vouchers are placed on Friday afternoon prior to the Board's meeting. The Board only has access to the vouchers when the Mayor is present.

Note 3

Our testing did not include the items listed in the Mayor's response, specifically the utility bill, the emergency request, and the Medicare reimbursement. There was not a valid reason for the legal subscription to be prepaid prior to audit of the claims.

Note 4

Village officials did not inform us as to the adoption of the Investment Policy prior to the end of fieldwork. We noted the adoption of the policy in the body of the report.

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to determine if the Board provided adequate oversight of the Village's fiscal operations. To accomplish this, we performed an initial assessment of the internal operations 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, payroll and personal services, information technology, and the internal operations of the individual Village departments.

During the initial assessment, we interviewed appropriate Village officials, performed limited tests of transactions and reviewed pertinent documents, such as Village policies and procedures manuals, Board minutes, and financial records and reports. In addition, we obtained information directly from the computerized financial databases and then analyzed it electronically using computer-assisted techniques. This approach provided us with additional information about the Village's financial transactions as recorded in its databases. Further, we reviewed the Village'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/or professional misconduct. We then decided on the reported objective and scope by selecting for audit those areas most at risk. We selected financial operations for further audit testing, particularly claims auditing, and internal controls over information technology.

For financial oversight testing we reviewed Board minutes, the Village handbook, and the policy manual. For claims audit testing, we obtained all cash disbursements records from the Village's accounting software for the period June 1, 2011 to May 31, 2012 using data extraction software for further analysis. We used a random number generator to select a sample of 100 claims for evidence of Board audit. We also compared the disbursed check dates to the abstract approval dates to identify payments made in advance of Board approval. We reviewed those payments for pre-authorization and subsequent Board review.

For IT testing we made inquiries and observations to determine if Village officials maintained lists of computers, IT assets, applications, system users or access rights, and policies and procedures related to breach notification, acceptable use, user accounts, personal devices, and business continuity. In addition, we took custody of three computers and reviewed specific activities such as Internet use and general application installations.

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.

APPENDIX D

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