



LOCAL GOVERNMENT MANAGEMENT GUIDE

Improving the Effectiveness of Your Claims Auditing Process



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Improving the Effectiveness of Your Claims Auditing Process

As a local or school district official, you need the tools and knowledge to do your job right. The Office of the State Comptroller recognizes that you need to be kept up-to-date on sound financial practices and current trends. To help you meet your responsibilities, we have developed a publication entitled the *Local Government Management Guide*, sections of which will be released periodically. This guide includes technical information as well as suggested practices for local government and school district financial operations.

Improving the Effectiveness of Your Claims Auditing Process, another section of this guide, is now available. We believe that you will find this release and other existing sections easy to use and helpful. All sections of the Local Government Management Guide are available on our website at <http://www.osc.state.ny.us>.

An effective audit of claims is often the last line of defense for preventing unauthorized, improper, or fraudulent claims from being paid.

Introduction

The audit of claims or vouchers (the terms are used interchangeably) is a classic internal control activity. It is also a control activity that is not always conducted effectively. In order to ensure that tax dollars are spent efficiently, it is essential that a thorough, deliberate and independent audit of claims be conducted before payments are authorized. With constant pressure to do more with less, localities cannot afford to overpay vendors, lose discounts, or pay for goods and services not received. An effective audit of claims is often the last line of defense for preventing unauthorized, improper, or fraudulent claims from being paid. In short, the audit of claims is a highly important, but sometimes ineffective or weak internal control.

Overview

OSC has written this guide as a resource for those governing bodies and officials who are responsible for the audit of claims. It is our hope that the information contained in this guide will be valuable for new board members and inexperienced claims auditors and a useful refresher for those who have been previously involved with claims auditing. This guide provides a foundation of knowledge that will grow as experience is gained in auditing claims.

The following is an overview of the information contained in this guide:

- Who is Responsible?
- What is a Claim?
- Criteria for Auditing Claims
- Problem Claims
- Red Flags
- Payments Not Requiring Pre-Audit
- Payments Allowed in Advance of Audit
- Analytical Reviews
- Separate Position Responsible for the Audit of Claims

Appendix A provides additional information on the body or official responsible for auditing claims in school districts, counties, fire districts, towns and villages, and pertinent legal references. Appendix B lists statutes that provide audit of claims requirements applicable to various types of local governments. In the case of cities, the city’s own charter typically contains audit of claims provisions. These statutes and charters contain similar, but not identical, requirements in connection with the claims auditing process. Therefore, this section is intended to provide only general information, and you should consult the applicable law pertaining to your type of local government for more specific details on audit of claims requirements.

The board’s responsibility to audit claims is a potentially strong internal control because it segregates two key functions.

Who is Responsible?

Although there are exceptions, the governing board, in most cases, is generally responsible for the audit of claims. The audit of claims is one of the few control procedures that is often executed directly by the governing board.

The board’s responsibility to audit claims is a potentially strong internal control because it segregates two key functions—management’s purchase of goods and services and the authorization of payments for those goods and services. Even though this is a potentially strong control, the limited time that board members may have to devote to the audit of claims can render an otherwise strong control only modestly effective.

Many governing boards have recognized the need to have a strong claims auditing function and, where allowable by law, have chosen to delegate their responsibility for auditing claims and have established the position of claims auditor or a position that includes the claims auditing function.¹ Establishing a claims auditor position can be an effective approach to fulfilling the need for a thorough and deliberate audit of claims.

¹ For example, Town Law Section 20 authorizes the establishment of the position of Town Comptroller in certain towns. When this position is established, the Town Comptroller assumes responsibility for all accounting duties and the audit and approval of all claims (see Town Law Sections 34, 119).

A claim basically is a demand presented for the payment of money due for goods that have been delivered or services that have been provided.

What is a Claim?

A claim basically is a demand presented for the payment of money due for goods that have been delivered or services that have been provided. A claim generally must be in writing and can be in any reasonable form prescribed by the local government or school district, so long as it is properly itemized and provides all the information, including supporting documentation, required for audit. Using a standard claim form as a cover sheet is desirable because required information is presented in a uniform and organized manner. Vendors who frequently do business with a local government or school district can be given a supply of acceptable standard claim forms. Others should be given the forms when orders are placed.

Many businesses use standard invoices, bills, statements, and other forms for billing customers. Your local government or school district generally may choose to accept a claim presented on a company form that sufficiently itemizes the items purchased or services provided, and otherwise contains all the necessary information for audit and processing for payment. This may be accomplished by simply attaching the company billing documents to your claim form, numbering the form in consecutive order, and completing other required information, such as, the fund to be charged and appropriation codes. Such a process also provides consistency in processing and subsequent filing of claims as public records. The combination of original invoices, receiving slips, other relevant documentation, and the standard claim form (as a cover sheet) is commonly referred to as the voucher or claim package.

Criteria for Auditing Claims

Auditing claims demands more than a “rubber stamp” of the claim packages. Instead, it should entail a thorough and deliberate examination to determine that the claim is a legal obligation and proper charge against the local government or school district. As a general rule, a claim package should contain enough detail and documentation so that the auditing body or official is supplied with sufficient information to make that determination. The following criteria should be applied to the audit of claims:

- **Is the claim for a valid and legal purpose?**

First and foremost, each claim must be for a legitimate purpose of the local government or school district. Examples of claims that are not for a legitimate purpose of the local government or school district include gifts and donations to private entities in violation of article VIII, Section 1 of the State Constitution,² travel expenses of spouses of officers and employees, personal entertainment expenses, and any claims for which services or goods were not received. Expenses for alcoholic beverages generally are not proper local government or school district purposes.

- **Was the purchase authorized and approved?**

All required approvals and authorizations should be documented or attached to the claim form. The official who initiated the purchase should document his/her approval of the claim, even when not required by law. If vendor certification or verification of claims is required, the claim should be scrutinized to ensure proper certification or verification.

- **Are there sufficient appropriations to pay the claim?**

Generally, no claim should be paid if sufficient budgetary appropriations are not available. In many cases, the availability of appropriations is verified electronically, usually as part of the purchase order or the accounts payable software. In other units (especially small units), it may be necessary to check the availability of appropriations manually.

- **Is the claim mathematically correct?**

All claims should be scanned for the reasonableness of mathematical calculations. When extensions (quantities x unit price) and totals do not appear reasonable, the claim should be mathematically verified. Calculations for discounts should also be verified when necessary.

Generally, no claim should be paid if sufficient budgetary appropriations are not available.

² Article VIII, Section 1 of the State Constitution prohibits local governments and school districts from making gifts or loans of money or property to or in aid of any individual, or private corporation, association or undertaking.

If the claim is for an expenditure that required competitive bidding, be sure there is documentation available to support that the lowest responsible bidder was awarded the contract after public advertisement for sealed bids.

- **Is the claim sufficiently itemized?**

The claim should be understandable to someone unfamiliar with the transaction. Information like weight, quantity, size, grade, unit price and totals should be provided. Part numbers or abbreviations should be supplemented by a full description of the goods or services provided. Claims for multiple deliveries of similar items, such as gas and fuel oil, should be supported by delivery tickets signed by the person accepting delivery.

- **Does the claim meet the legal and policy requirements in relation to competitive bidding and the requirements of the locality's procurement policy?**

Competitive bidding is generally required for goods purchased over \$10,000 (\$20,000 effective June 22, 2010) and for contracts for public work (e.g., construction, services other than professional services) over \$20,000 (\$35,000 effective November 12, 2009). If the claim is for an expenditure that required competitive bidding, be sure there is documentation available to support that the lowest responsible bidder was awarded the contract after public advertisement for sealed bids. A locality's procurement policy generally should establish requirements for obtaining quotations or proposals for procurements of goods and services below the bidding thresholds, and for other procurements that are exempt from bidding requirements, such as professional services.

- **Have other adopted policies been followed?**

In addition to each locality's procurement policy, there may be other adopted policies that cover specific types of expenses such as travel and conference expenses and reimbursement for meals or other food served at meetings.

- **Was the purchase made by using a State or county contract (as an exception to bidding requirements) and is this information included on the claim form?**

If the purchase was made from a State or county contract that has been extended to local governments and school districts, the contract number should be included on the claim. The person who approved the purchase should be able to provide a copy of the contract that was used.

- **Are there any sales tax charges for exempt expenses?**

Your local government or school district is generally exempt from paying sales tax. Therefore, sales tax should not be included on the claim.³

- **Does the claim include all discounts that your local government or school district is entitled to?**

Bulk purchases or early payments may entitle you to receive discounts on purchases.

- **Has this claim been paid before, in whole or in part?**

For vendors with frequent and similar claims, ensure that the current claim is not a duplicate of a previous claim and that current billing does not include the same goods or services included in a prior claim. For installment purchases, it may be necessary to ensure that the payment is not for an expired contract and that the entire contract has not been paid previously.

- **Does the attached documentation support the claim being audited?**

The approved purchase order, if applicable, should match the goods or services on the original invoice and/or the claim form. The original invoice should agree with the total being claimed for payment. We generally recommend that you do not pay aggregate “past due” amounts unless the original invoices are attached to support the amount claimed as past due.

- **Were the goods or services actually received?**

There should be documentation that confirms that the goods were received or services rendered, e.g., a receiving slip.⁴

For vendors with frequent and similar claims, ensure that the current claim is not a duplicate of a previous claim and that current billing does not include the same goods or services included in a prior claim.

³ Because it is not practical to present a sales tax exemption form for individual restaurant meals and it is not a common practice for restaurants to accept exemption forms, your local government or school district may consider sales tax as an actual and necessary expense incidental to the meal when incurred in connection with travel on official business.

⁴ The Town Law requires that claims be accompanied by a statement by the officer whose actions gave rise or origin to the claim that he or she approves the claim and that the services were actually rendered or goods actually delivered.

It is important that the auditing body or official's authorization to pay claims is documented.

If the auditing body or official is satisfied that the claim is a legal obligation and proper charge against the local government or school district, the body or official may initial or sign each claim to indicate their approval. However, signing each claim form is not required by statute. If the governing board is the auditing authority, the minutes of the board meetings should reflect what claims have been audited and whether they were allowed or disallowed, in whole or in part. If another body or official is the auditing authority, then suitable records should be maintained to identify what claims have been audited and whether they were allowed or disallowed, in whole or in part.⁵ Generally, claims are required to be numbered consecutively. Even when not required by law, this is a good business practice.

It is important that the auditing body or official's authorization to pay claims is documented. This documentation is provided generally through preparation of an abstract of audited claims. An abstract is a listing of all claims audited and approved for payment. Minimum requirements for an abstract generally include the claim number, name of claimant, amount approved, fund and appropriation account chargeable. Abstracts can be prepared weekly, biweekly, bimonthly or monthly, depending on when claims are audited. Once prepared, and executed, the abstract of audited claims should be forwarded to the disbursing officer. The exact procedures to be followed will vary depending on the specific applicable statute or charter provision.

When a locality utilizes an integrated software program for accounting purposes, a document that contains all the information required to be included in an abstract may be produced through the purchasing or accounts payable function. This document may be provided for use as an abstract. Such a process could be a convenient method of producing the abstracts if all required information is presented. In those instances, the official designated to prepare the abstract should verify that all claims listed have been audited and approved for the amounts listed.

⁵ The minutes should indicate the beginning and ending claims numbers approved for payment and the total amounts approved by fund.

Problem Claims

If the answer to any question posed in the preceding section (Criteria for Auditing Claims) is no, then some type of action should be taken in most cases. Obviously, this will depend on the specific deficiency and the dollar amount involved. The following actions and remedies may be available to the body or official responsible for auditing claims:

- If original documentation (such as invoices, purchase orders, or receiving slips) is missing, the claim should be held until the supporting documentation is submitted. When original documentation is not provided, there may be a risk that the claim is not legitimate.
- Even when all required documentation is submitted, remain skeptical, especially of claims that are not routine. In today's electronic environment, anyone with a computer and printer may be capable of replicating and manipulating information to produce false documentation.
- If the claim is mathematically incorrect, confirm the proper amount, correct any mistakes and only approve the claim for the corrected amount.
- If the original invoice does not sufficiently itemize the goods purchased or services rendered, contact the official who approved the claim. The official should contact the vendor to request a more detailed claim and to educate the vendor on itemization requirements.
- If the claim is for travel or conference expenses and the traveler cannot substantiate that charges are for actual and necessary expenses, or if charges are not properly authorized or are not in compliance with local policies, reduce the claim by the amount of ineligible expenses.
- If the claim is a duplicate or has been partially paid before, reject the entire claim or reduce it to the unpaid amount. Be aware that the submission of photocopies of original invoices may indicate the possibility of a duplicate claim.

Claims generally may be rejected or reduced if they do not meet legal requirements, exceed available appropriations, or, in the case of reimbursement to officers and employees in travel status, are not actual or necessary expenses. The course of action to be taken is sometimes a matter of judgment and will vary based on the situation. In some cases, consultation with the attorney for the local government or school is advisable. When there is a claims auditing official, the official should periodically report to the governing board on the results of the claims auditing process so that, if a problem arises that can be addressed within the powers and duties of the board, the problem and its eventual resolution can be discussed with the board.

Claims generally may be rejected or reduced if they do not meet legal requirements, exceed available appropriations, or, in the case of reimbursement to officers and employees in travel status, are not actual or necessary expenses.

Understanding the symptoms of errors and fraud can help you identify claims that should be examined with greater scrutiny.

Red Flags

Claims with certain characteristics may have a higher risk of error or fraud. Officials should use common sense and reasonable skepticism when any claim appears to be out of the ordinary. Particular attention should be paid to claims with the following characteristics:

- Missing documents
- Unavailability of original documents
- Recurring identical amounts from the same vendor
- Multiple remittance addresses for the same vendor
- Inconsistent, vague, or implausible responses arising from inquiries or analytical procedures
- Excessive voids or credits
- New vendors, especially if payment goes to a post office (PO) box
- Items purchased that are not clearly identified
- Goods delivered outside of a central location or to an unusual delivery point
- Credit card charges with no original receipts attached
- Travel and conference claims
- Alterations on documents
- Duplications
- Questionable handwriting on documents
- Payments to a vendor that have increased dramatically for no apparent reason
- Payments to vendors for construction work not certified as completed by your architect or engineer
- Unusual delays in providing requested information
- Tips or complaints about possible fraud.

Understanding the symptoms of errors and fraud can help you identify claims that should be examined with greater scrutiny.

Payments Not Requiring Pre-Audit

Certain payments generally may be made without going through the routine claims auditing process. Generally these payments are approved through some other authorization process or are the result of statutory requirements, existing contractual commitments or some other required obligation. They include:

- Fixed salaries of officers or employees regularly engaged at agreed-upon wages by the hour, day, week, month, year, or other authorized period, including any payroll withholdings
- Principal or interest payments on debt
- Payments made pursuant to a court order
- Amounts due upon lawful contracts for periods exceeding one year
- Retirement contributions by a participating employer in the New York State and Local Retirement System as billed by the State Comptroller.

These types of payments should not be included on the abstract of audited claims.

Payments Allowed in Advance of Audit

The governing board of a local government or school district generally may, by resolution, authorize payment in advance for public utility services, postage, freight, and express charges. However, these claims should be audited as soon as possible after payment and included on the next abstract as prepaid amounts. Public utility services generally include electric, gas, water, sewer, and telephone services.⁶

In addition, the governing board may generally establish petty cash funds and authorize petty cash payments in advance of audit. Most petty cash payments will involve small amounts required for infrequent purchases, such as office supplies. The amount of a petty cash fund may be limited by statute. The custodian of the petty cash fund should periodically request reimbursement for the fund by submitting all bills or receipts for purchases made from the petty cash fund. The person auditing claims should audit the reimbursement request in the same manner as other claims.

The governing board of a local government or school district generally may, by resolution, authorize payment in advance for public utility services, postage, freight, and express charges.

⁶ For towns, fuel oil is considered a public utility service.

Establishing a separate position with the responsibility for auditing claims may increase the effectiveness of this key control because a claims auditing official would be performing this function as one of his or her primary responsibilities.

Analytical Reviews

It is important for the claims audit function to be viewed as more than just a claim-by-claim review and to consider the function in the broader scope of your operations. The body or official auditing claims should be aware of trends in expenditures that may provide opportunities for improvement in procuring goods and services. An analytical review may also indicate that certain types of expenditures may have been inappropriately incurred. Periodic reviews of vendor payment summary records or reports can alert you to changes in expenditure trends and areas for possible improvement and investigation. The following are examples of areas to consider:

- Increases in utility usage (consumption) and telephone and cell phone expenditures
- Increases in expenditures for consumable inventory items such as office and cafeteria supplies
- Increases in expenditures for moveable items such as technology equipment (i.e., computers and printers) and maintenance equipment (i.e., chain saws and lawn mowers)
- Large repair costs for equipment may be an indication that it is more cost-effective to purchase new equipment instead of repairing aging equipment.
- Excessive or increasing costs for performing services that could be performed more economically by using your employees rather than outside vendors
- Items that, in the aggregate, have exceeded competitive bidding monetary thresholds and should be acquired through competitive bidding procedures

Separate Position Responsible for the Audit of Claims

Establishing a separate position with the responsibility for auditing claims may increase the effectiveness of this key control because a claims auditing official would be performing this function as one of his or her primary responsibilities. Providing dedicated resources to perform this function will help ensure that this key control activity mitigates risks associated with the expenditure of public money. Although boards are not required to establish a position with claims auditing responsibilities, many have found it to be a successful approach to fulfilling this key responsibility. The size and

complexity of local government or school district operations plays an important role in deciding whether or not the appointment of a claims auditing official would be beneficial for your locality. Several sections of law (see Appendix A) specifically authorize the governing board to establish a position with claims auditing responsibilities. When a claims auditing official is appointed, the governing board generally no longer performs the audit of claims function. When a governing board decides to establish a separate position with claims auditing powers, the following guidance should be considered:

- As a best practice, the governing board should provide the claims auditor with a job description and other guidance to communicate the claims auditor's responsibilities, as long as such guidance is consistent with legal requirements.
- In order to keep the claims auditing function as independent as possible, discussions regarding the approval of specific claims should be directed to the governing board or the board president rather than to management, who may have placed or approved the purchase in question.
- The claims auditor should attend training specific to responsibilities of the position.
- In the case of an appointed claims auditing official, to maintain the proper segregation of duties, the claims auditor should be someone who is independent of both the purchasing and treasury (check signing) functions.
- The claims auditing official should indicate his or her approval of claims by signing or initialing each individual voucher packet or an abstract (listing) of audited claims, which typically would then be forwarded to the officer responsible for preparing and signing checks.
- After the claims auditing official has audited claims, it is essential that the audited documentation be cancelled (marked to prevent reuse) and be retained for a specified period of time, as enumerated in record retention schedules.⁷

Depending on the size and complexity of your local government or school district, either a part- or a full-time claims auditor may be necessary. It may also be possible to share a claims auditor with one or more other localities.

When a claims auditing official is appointed, the governing board generally no longer performs the audit of claims function.

⁷ See Records Retention Schedules published by the Department of Education at www.archives.nysed.gov/a/records/mr_retention.shtml.

When a local government or school district has a strong claims auditing process, the control consciousness of its staff is enhanced, because officers and employees will be cognizant that a careful review of claims will occur before public funds are disbursed.

Conclusion

The claims auditing process is known as a “super control” because, when conducted effectively, it can identify claims that have violated or bypassed purchasing and other important internal controls. When a thorough and deliberate audit of claims is conducted, a message is sent to all officers and employees that this oversight function is being exercised in a diligent and thorough manner. When a local government or school district has a strong claims auditing process, the control consciousness of its staff is enhanced, because officers and employees will be cognizant that a careful review of claims will occur before public funds are disbursed. As the old saying goes, “the buck stops here”: nothing could be more true when an improper or poorly documented claim is rejected, or even held temporarily, until it meets requirements. A thorough and deliberate claims auditing process also builds taxpayer confidence in the operations of their local government or school district. Allocating resources to improve the effectiveness of your claims auditing process or establishing a claims auditing position can enhance the control environment of your organization.

The Office of the State Comptroller will be pleased to assist you with any questions you have regarding the information contained in this guide or any special circumstances with which you may need assistance. The addresses and telephone numbers for each of our regional offices is located at the end of this publication. Please contact the regional office for your locality with any questions you may have.

Appendix A – Auditing Authority - Legal References

The body or official responsible for auditing claims will vary depending on the type of locality. Generally, the governing board is responsible for auditing claims or creating a separate position having that responsibility. The following chart describes who is generally responsible for auditing claims in each type of locality and what options, if any, are available for establishing the claims auditing position.

Type of Locality	Designated Claims Auditing Body	Other Options
School District	Board of Education / Trustees. <i>Education Law Sections 1604, 1724, 1804(1), 1903(1), 2524, 2580</i>	Board may create the office of claims auditor. <i>Education Law Sections 1604(35), 1709(20-a), 1804(1), 1903(1), 2526 and 2554(2-a); see also 8 NYCRR Section 170.12(c)</i>
BOCES	Board of Cooperative Educational Services. <i>Education Law Section 1950</i>	Board may create the office of claims auditor. <i>Education Law Section 1950(4)(k)</i>
County	Board of Supervisors or Legislators. <i>County Law Section 369</i>	Office of county comptroller or county auditor. <i>County Law Sections 575, 577 and 600</i>
Town or Special District	Town Board. <i>Town Law Section 118</i>	Board may create the office of town comptroller. <i>Town Law Sections 20(3) (b), 118, 119; Municipal Home Rule Law Sections 10, 23.</i>
Village	Board of Trustees. <i>Village Law Section 5-524</i>	Board may create the office of village auditor or authorize a separate board of commissioners to audit claims incurred by that board. <i>Village Law Section 3-301(2)(c), 5-524</i>
Fire District	Board of Fire Commissioners. <i>Town Law Section 176(4-a)</i>	No authority to create a claims auditing position.
City	May be the governing board, if provided for in the city charter.	City Comptroller (for cities governed by the Second Class Cities Law, see <i>Second Class Cities Law Section 64</i>); otherwise, depends on city charter provisions

Appendix B – Selected Legal References Pertaining to the Audit of Claims Function

- **School Districts** – Education Law Sections 1604(35), 1709(20-a), 1719(2), 1720(2), 1724, 1804(1), 1903(1), 2523(2), 2524-2526, 2554(2-a), 2580
- **BOCES** – Education Law Section 1950(4-k)
- **Villages** – Village Law Sections 4-402(d), 4-408(d), and 5-524
- **Towns** – Town Law Sections 20(3)(b), 29(7), 34(1), 118, 119 and 125; Highway Law Section 284
- **Fire Districts** – Town Law Section 176(4-a), 177
- **Counties** – County Law Sections 369, 575, 577, and 600; Highway Law Sections 127 and 133(5); and Social Services Law Section 83
- **Cities** – Second Class Cities Law Section 64 and individual city charters

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