



Rensselaer County

Public Health Department Receipts

Report of Examination

Period Covered:

January 1, 2007 — August 30, 2012

2013M-18



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

March 2013

Dear County 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 Legislators 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 Rensselaer County, entitled Public Health Department Receipts. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's Authority as set forth in Article 3 of the 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

Rensselaer County (County) has a population of approximately 160,000 residents and includes two cities, 14 towns and six villages. The County is governed by an elected 19-member Legislature and provides various services including public safety, public health, social services, and public works. For the fiscal year ending December 31, 2012, the County adopted a budget of approximately \$312 million.

The Rensselaer County Public Health Department (Department) provides numerous public health programs to County residents including nursing services, such as immunization and vaccination clinics and lead poisoning prevention services; services for children with special needs; environmental health services (e.g., food service provider inspections); and medical examiner services. The Department receives revenues related to many of these programs, including fees for immunizations, cancer screenings, and evaluation and treatment services for children with special needs, and other various fees for environmental health services.¹ The Department also receives donations for providing free rabies vaccinations to pets. The 2012 budget estimated revenues for the Department at \$2.7 million.

In May 2012, the Department identified discrepancies between its revenue collection records and the amount of moneys turned over to the County Bureau of Finance (Finance) for deposit. As a result of these discrepancies, the County performed a review of the records and remittances to Finance and determined the discrepancies had been ongoing for an extended period of time and County moneys were unaccounted for. Law enforcement officials were subsequently contacted and a Department employee was arrested. County officials then contacted our Office to request an audit of its internal controls over revenue collections within the Department and to quantify the receipts that were not remitted to Finance for deposit into the County's accounts.

Objective

The objective of our audit was to examine Department receipts to determine whether they were properly accounted for and deposited. Our audit addressed the following related question:

¹ This could include a fee for a permit, inspection or violation. Collections include, but are not limited to, fees for food service permits, temporary residence permits, various recreation permits, bathing beach or swimming pool permits, mobile home parks, tattoo and body piercing permits, realty subdivisions, commercial sewage disposal systems, public utility improvements, mass gatherings, individual sewage and water, public water supplies, day care centers, and rodent inspections.

- Were all Department receipts properly accounted for and deposited into the County's accounts?

**Scope and
Methodology**

We examined the receipts of the Department for the period January 1, 2007 to August 30, 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 B of this report.

**Comments of
Local Officials and
Corrective Action**

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

The County Legislature 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 County Legislature to make this plan available for public review in the office of the Clerk to the Legislature.

Public Health Department Receipts

The Department collects payments for various purposes such as fees for immunizations, cancer screenings, and services for children with special needs, and permits, fines, and fees for environmental health services. The Department's Accounting Unit (Accounting Unit) is responsible for billing, collecting,² and recording revenues. The Accounting Unit is also responsible for remitting all collections to Finance for deposit.

Department officials are responsible for establishing effective internal controls over the financial operations to ensure that all moneys are properly collected, safeguarded, and accounted for. To meet this responsibility, officials must establish, implement, and communicate policies and procedures to ensure accountability over moneys received at all collection sites and the timely remittance and deposit of collections. Such procedures must also provide for appropriate segregation of duties to ensure one employee does not control the incompatible processes of collecting and accounting for moneys without appropriate oversight.

The Department did not establish adequate controls to ensure collections were properly accounted for and remitted to Finance for deposit. Procedures were not sufficient to ensure incompatible duties were properly segregated and collections were adequately accounted for and remitted to Finance in a timely manner. Although an Accounting Supervisor was responsible for oversight of accounting operations within the Department³ such oversight was not performed. As a result of these weaknesses, nearly \$209,000 was not properly accounted for and remitted to Finance over a six-year period, as shown in Table 1.

Fiscal Year	Total Shortage
2007	\$18,726
2008	\$39,280
2009	\$52,969
2010	\$46,041
2011	\$39,895
2012	\$11,686
Total	\$208,597

² The Accounting Unit receives payments directly from recipients of services or third parties. Payments may also be received by other units in the Department (e.g., Nursing and Environmental Health Units) and subsequently submitted to the Accounting Unit.

³ According to the Accounting Supervisor job description

In May 2012, upon identifying discrepancies and potential shortages in Departmental collections, the County implemented new controls to safeguard collections. As a result of these controls, we found all Department collections were properly recorded and remitted to Finance from May 11, 2012 to August 31, 2012. However, the lack of adequate controls prior to the implementation of these new controls created an environment where a Billing Specialist in the Accounting Unit misappropriated receipts for an extensive period of time without being detected.

Collections Remitted for Deposit

Department officials are responsible for developing a system of internal controls to ensure all collections are properly accounted for and remitted to Finance for deposit. Policies and procedures should be established requiring the segregation of the incompatible duties of collecting and recording receipts, maintaining custody of moneys and remitting moneys to Finance for deposit. If segregation of incompatible duties is not possible, mitigating controls, such as appropriate oversight by supervisory personnel, must be implemented.

Department collections were done by employees of the Nursing and Environmental Health Units, or a Billing Specialist from the Accounting Unit, or were remitted directly to the Accounting Unit. Receipts were issued for collections in the Nursing and Environmental Health Units; however, they were not issued for other revenues, such as third-party payments which were generally remitted directly to the Accounting Unit.

Cash receipts collected by the Nursing and Environmental Health Units, along with limited documentation supporting the collections, were remitted to the Accounting Unit, recorded in a safe log⁴ and placed in the safe until the periodic remittance to Finance was prepared. When remittances were prepared, collections were removed from the safe and entered into the Department's accounting records. A summary of collections was prepared based on the information that was entered into the accounting records and the summary was remitted, along with the collections, to Finance for deposit. Finance provided the Accounting Unit with a receipt for all moneys turned over.

Although the Department established written procedures to govern the collection, recording and remittance of Nursing and Environmental Health Unit fees, these procedures did not adequately segregate incompatible duties or provide mitigating controls. From January 2007 to May 2012, one employee, a Billing Specialist from

⁴ The Accounting Unit documents collections placed in their safe by recording them in a log which contains details of the date the collections were placed in the safe and by whom, as well as the amount and payee.

the Accounting Unit, was responsible for the incompatible duties of collecting, recording and remitting cash receipts to Finance for deposit. Department officials did not oversee the duties of the Billing Specialist by reviewing entries in the accounting records or reconciling source documents supporting the amount of collections with the accounting records prepared by this employee. The incompatible duties performed by this employee and the Department's failure to properly oversee these activities allowed this employee to misappropriate collections and conceal the shortages by not properly accounting for collections in the Department's records.

We reviewed the Department's accounting records for all moneys remitted to Finance during our scope period and found they generally agreed with amounts remitted for deposit. We then traced entries in the accounting records to the Department's documentation of each remittance⁵ to identify if collections were not recorded in the accounting records or remitted to Finance. Our review of these records identified collections for which receipts were included in the Department's documentation for the remittance, but the moneys were not recorded in the accounting records or remitted to Finance for deposit. Because the same employee who prepared the remittances also compiled this supporting documentation, we obtained and reviewed physical receipt books to ensure we identified all collections. As a result, we found additional Environmental Health Unit receipts⁶ which were not recorded in the accounting records or remitted for deposit and for which a copy of the receipt was not attached to the Department's documentation for the remittance. From January 2007 until May 2012, when the County identified the potential shortage, the Department prepared 219 remittances,⁷ containing more than 12,000 receipts totaling over \$6.5 million that were turned over to Finance for deposit.⁸ We identified 932 receipts which were not remitted to Finance in full or at all, resulting in a shortage totaling \$189,164.

⁵ The Department maintains supporting documentation such as physical receipts (for both Nursing and Environmental Health Unit collections), check stubs, and collection summary reports prepared by the Nursing Unit for moneys turned over to Finance. These supporting documents are filed together with the Department's accounting records and the receipt from Finance for each individual remittance.

⁶ Because the Department did not properly account for receipts issued by the Nursing Unit, we could not identify receipts which should have been included in specific remittances and as a result, we performed a separate test to ensure we identified all nursing receipts as discussed in the Nursing Unit Receipts section.

⁷ These remittances were made up of 12,142 receipts and were remitted to Finance between zero and 40 days apart from one another.

⁸ This does not include separate electronic deposits or deposits of moneys received by Finance on behalf of the Department.

Fiscal Year	Remittances to Finance	Amount Remitted	Receipts Not Remitted to Finance	
			Number of Receipts	Amount
2007	22	\$509,294	80	\$11,550
2008	25	\$434,758	184	\$31,665
2009	52	\$1,021,549	215	\$50,133
2010	49	\$2,018,011	204	\$45,099
2011	52	\$1,593,934	212	\$39,344
2012	19	\$963,037	37	\$11,373
Total	219	\$6,540,583	932	\$189,164

Of the 932 receipts not remitted to Finance in full, 567 receipts totaling \$111,582 were not recorded in the accounting records or remitted for deposit. The remaining 365 receipts were recorded in the accounting records for less than the amount actually received according to the source documents (e.g., receipts or check stubs). For example, one receipt from a third-party insurance company was recorded in the accounting records for \$2,296. However, the check was for \$3,746, which is \$1,450 more than the amount recorded in the accounting records and remitted to Finance. These 365 receipts were recorded in the accounting records for \$77,582 less than the actual amounts that were paid to the Department.

These shortages occurred and went undetected because Department officials allowed one employee to unilaterally perform all cash receipts duties without oversight. In many instances, we found receipts that were not remitted in full were actually attached to the Department's supporting documentation for the remittances. Had officials performed a basic reconciliation of supporting documents and actual remittances, these shortages could have been identified.

The Department prepared 36 additional remittances totaling \$653,122 between May 2012 and August 30, 2012. We traced these remittances to 628 receipts and found all collections were remitted intact.

Nursing Unit Receipts

Department officials are responsible for establishing controls to properly safeguard Nursing Unit collections and ensure collections are turned over to the Accounting Unit intact. Such controls include ensuring that all pre-numbered duplicate receipts are accounted for; that an inventory of all issued and unused receipts is maintained; and that all issued receipts are properly recorded in a cash receipts ledger, retained, periodically compared to the amounts recorded in the cash receipts ledger and remitted to Finance for deposit.

Department officials did not establish adequate controls over the Nursing Unit cash receipts process. The Department’s written and informal procedures did not require appropriate oversight of the process. Department officials did not properly account for pre-numbered duplicate receipts nor did they maintain an inventory of issued, voided, and unused receipts. In addition, Department officials did not ensure that receipts were properly recorded in the accounting records and remitted for deposit. Department officials also did not conduct periodic reconciliations of source documents (e.g., receipts) and accounting records. Rather, the same Billing Specialist who had responsibility for accepting, recording and remitting collections from the Nursing Unit was also solely responsible for accepting collections and issuing receipts at nursing clinics.

Nursing Unit receipts are issued in triplicate with one copy for the payee, one copy for the Accounting Unit, and one copy to remain in the receipt book. The Accounting Unit’s copies of Nursing Unit receipts were generally included with their documentation for the remittances. However, these receipts were often not issued in sequential order and numerous receipt books were often used simultaneously. For example, Nursing Unit receipts were issued from six separate receipt books during July 2009. Because receipts were not issued sequentially, we were unable to determine whether receipts were missing from remittances. As a result, we obtained the receipt books and performed an accountability of all Nursing Unit receipts issued during our scope period. We found 3,709 nursing receipts totaling \$189,786 were issued, of which 3,312 were traced to remittances submitted to Finance for deposit. The remaining 397 receipts, which totaled \$19,433, were not recorded in the accounting records or remitted to Finance for deposit.

Fiscal Year	Receipts	Amount
2007	161	\$7,176
2008	169	\$7,615
2009	23	\$2,836
2010	24	\$942
2011	17	\$551
2012	3	\$313
Total	397	\$19,433

Furthermore, in performing this reconciliation, we identified seven receipt books⁹ and 408 receipts were missing.¹⁰ According to one Department employee, when she asked the Billing Specialist how to handle used receipt books, the Billing Specialist told her that she disposed of the receipt books once all the receipts had been used. We also identified an additional 43 receipts which were torn from the receipt books, preventing us from verifying the amount of the receipts issued. Although it is possible these receipts were voided, the County must consider the likely possibility that these receipts were issued for collections which were not remitted to the Accounting Unit or to Finance and deposited.

In November 2008, the Accounting Unit began maintaining a log of all collections placed in the safe. If instituted properly, such logs are important controls over cash receipts and may mitigate weaknesses associated with a lack of segregation of duties. To accomplish this, entries in this log must be made by someone independent of other cash receipts duties or verified by two parties and the log must be reconciled with the cash and checks in the safe and remitted for deposit. The Department failed to implement this control properly by allowing the Billing Specialist to be responsible for all other aspects of the cash receipts process and to make entries in the safe log. Furthermore, the collections entered on the safe logs were not reconciled with source documents or with moneys remitted for deposit.

Subsequent to identifying the potential shortage, the Department amended its written procedures to help strengthen controls over the cash receipts process. Specifically, the new procedures segregate incompatible duties and require two employees to be involved in collecting, recording and remitting receipts. These procedures provide for better accountability of receipts by requiring receipts books to be in the custody of the Accounting Unit and issued in four parts. The amended procedures also provide for the verification of the safe log against collections in the safe and amounts remitted to Finance. Moneys are now required to be remitted to Finance on a daily basis. The Department's amended procedures also contain provisions requiring quarterly audits of cash receipts. County officials indicated in November 2012 that they plan to take further action to implement controls over Departmental receipts by creating a consolidated billing unit to oversee cash receipts for all Human Services Departments, including the Public Health Department. Subsequent to fieldwork,

⁹ We were able to identify the missing books because the Accounting Unit's documentation of the remittances included one or more receipts from these books. However, we were never able to locate the books.

¹⁰ The 408 receipts is the total number of receipts issued per book (150) less the number of receipts from these books that were included in the deposits (642).

County officials confirmed they have established the consolidated billing unit and implemented an internal audit function.

Recommendations

1. Department officials should continue to monitor the cash collection process to be sure sufficient controls are in place to ensure all receipts are properly accounted for and deposited into County accounts.
2. County officials should take appropriate action to recover the shortage of funds.

APPENDIX A
RESPONSE FROM LOCAL OFFICIALS

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



**RENSSELAER COUNTY
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February 28, 2013

Jeffrey P. Leonard, Chief Examiner
NYS Comptroller's Office
One Broad Street Plaza
Glens Falls, New York 12801-4396

RE: Rensselaer County Public Health Department Receipts-2013M-018

Dear Mr. Leonard,

Please accept this correspondence as Rensselaer County's Response and Corrective Action Plan to the audit of the County's Public Health Department receipts.

Let me begin by offering my sincere appreciation to your Office's swift and professional response to our July 10, 2012 request for an independent review following our discovery of inaccuracies and discrepancies in financial documents prepared by the Health Department's accounting unit. This discovery lead us to believe that money was stolen, a belief shared by law enforcement resulting in the arrest of a Health Department employee on July 3, 2012.

Since the misappropriation of funds was discovered, the Public Health Department has undertaken a number of policy and procedural changes to strengthen controls and ensure that a proper segregation of duties is in place. Management and supervisory staff within the Health Department have increased their oversight of cash collections. The audit acknowledged these improvements by indicating that the new controls resulted in proper recordkeeping and remittances by departmental staff during the audit period after which the changes were implemented.

Historically the day to day fiduciary responsibility for each County department has been vested with the top administrator of that department. While that fundamental premise will not change the Department of Finance will now exert greater oversight of departmental operations while seeking further consolidations of fiduciary functions throughout the County. For example, the County has centralized the clinical billing functions of the County's Public Health and Mental Health Departments. One objective of the consolidation is to increase efficiency and accountability over revenue collections for these similar human services departments. The 2013 budget also funds a new position tasked with reviewing the financial operations of all County departments. The County expects that recommendations stemming from this process will lead to further

consolidations and improvements. The new billing unit and internal audit position will report directly to the Chief Fiscal Officer.

Rensselaer County concurs with the recommendations set forth by the Comptroller's Office and has developed the following corrective actions:

Audit Recommendation One:

Department officials should continue to monitor the cash collection process to be sure sufficient controls are in place to ensure all receipts are properly accounted for and deposited into County accounts.

Implementation Plan of Actions:

Upon discovering the problem the Health Department immediately implemented additional controls and made procedural changes to improve their accountability. As noted in the report, these new controls were tested and found to be effective for the audit period after the discovery of the theft.

The County and the Health Department have continued to implement additional safeguards. As mentioned, one of these actions is the reorganization of the Health Department's billing unit. The Health Department's fiscal unit was reorganized with staffing changes and a position added to ensure the proper segregation of duties. These changes were approved by the County Legislature and have since been implemented.

Implementation Dates:

The Health Department's policies and control procedures were updated in early May, 2012.

Person Responsible for Implementation:

Public Health Director

Audit Recommendation Two:

County officials should take appropriate action to recover the shortage of funds.

Implementation Plan of Actions:

1. County Officials have been communicating with the County's insurance carrier and this audit report will be submitted to them as part of the claims process under Crime-Employee Theft coverage.
2. In addition, the County has requested that the District Attorney's office prosecute the case to the full extent of the law, including full restitution from the accused individual.

Implementation Date:

The County has been in contact with its insurance carrier and we expect to use the Comptroller's final report as part of the claim submission process that we have already begun.

The County Attorney has notified the District Attorney's Office that the County is seeking full restitution as part of the criminal prosecution.

Person Responsible for Implementation:

Rensselaer County Attorney's Office is taking the lead on the insurance reimbursement. The County Attorney will also represent the County during the District Attorney's prosecution of the case.

Sincerely,

Kathleen M. Jiminó
Rensselaer County Executive

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

We reviewed the Department's internal controls over cash receipts and related records for the period January 1, 2007 to August 30, 2012. In order to accomplish the objectives of this audit and to obtain valid audit evidence, our procedures included the following:

- We interviewed County officials and Department employees to gain an understanding of the Department's cash receipts process.
- We obtained and reviewed all written departmental cash receipts procedures in place during our scope period and identified changes made to those procedures over time.
- We obtained cash receipt records from the Department's computerized accounting software for all remittances. We verified the totals remitted according to the accounting software agreed with the receipt from Finance for every remittance.
- We obtained the Department's supporting documentation for each remittance and traced all entries in the accounting records to supporting documents including receipts, check stubs, clinic collection summaries, rabies donation collection summaries, and notes made by employees of the Nursing and Environmental Health Units.
- We obtained a listing of Medicaid disbursements to the County to verify the amounts of Medicaid checks remitted for deposit. We performed this test because the Medicaid check stubs did not contain check totals.
- We obtained Environmental Health Unit receipt books and performed an accountability of all receipts issued by this unit to ensure we identified all collections. Using sequential receipt numbers, we then traced receipts which were not recorded in the accounting records to the specific remittances they were associated with (i.e., if one particular receipt was not recorded in the accounting records or remitted to Finance, we identified the remittance which contained the receipts issued prior to and after the missing receipt to identify which remittance the missing receipt should have been included in).
- To ensure we identified all nursing-related collections, we also performed an accountability of Nursing Unit receipts. However, because Nursing Unit receipts were not issued in sequential order, we performed this test separately. We obtained all Nursing Unit receipt books available and recorded each receipt issued. We then identified which receipts were remitted to Finance (using our test that traced remittances to source documents). For those receipts remaining, we verified that each receipt was not included in a remittance. We then quantified the number and amount of Nursing Unit receipts not recorded or remitted.
- Using copies of Nursing Unit receipts attached to the Accounting Unit's supporting documentation for remittances, we identified missing receipt books. We shared this list of missing receipt books with the Department who attempted to locate the books. For all the

receipt books the Department was unable to locate, we quantified the number of missing receipts. We also reviewed the books in our possession to identify receipts which were torn from the books entirely.

- We calculated the number of days between remittances to determine whether they were performed timely.
- Where sufficient documentation was available, we also traced receipts to safe logs to identify receipts which were received by the Accounting Unit but not remitted to Finance for deposit.

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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