



Caton No.1 Fire District Financial Oversight

Report of Examination

Period Covered:

January 1, 2012 — July 12, 2013

2013M-262



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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

January 2014

Dear Fire District 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 Fire Commissioners governance. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard local government assets.

Following is a report of our audit of the Caton No. 1 Fire District, entitled Financial Oversight. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the General Municipal Law.

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

Respectfully submitted,

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

Introduction

Background

The Caton No. 1 Fire District (District) is a district corporation of the State, distinct and separate from the Town of Caton and Steuben County in which it is located. The District covers 38 square miles and services about 2,200 residents. The District's 2013 general fund budget totaled approximately \$162,000 funded primarily with real property taxes.

The District is governed by an elected five-member Board of Fire Commissioners (Board). The Board is responsible for the District's overall financial management. The Board appoints a Treasurer who acts as the District's chief fiscal officer and is responsible for the receipt and custody of District funds, disbursing and accounting for those funds, preparing monthly and annual financial reports, including the annual report to the Office of the State Comptroller (OSC), and meeting any other reporting requirements.

Objective

The objective of our audit was to examine the District's financial operations. Our audit addressed the following related question:

- Did the Board provide adequate oversight of the District's financial operations?

Scope and Methodology

We examined the Board's oversight of the District's financial operations for the period January 1, 2012 through July 12, 2013. We extended our scope period back to January 1, 2010 to review unexpended surplus funds¹ and budgeting.

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 is included in Appendix C of this report.

¹ The Governmental Accounting Standards Board (GASB) issued Statement 54, which replaces the fund balance classifications of reserved and unreserved with new classifications: nonspendable, restricted and unrestricted (comprising committed, assigned and unassigned funds). The requirements of Statement 54 are effective for fiscal years ending June 30, 2011 and beyond. To ease comparability between fiscal years ending before and after the implementation of Statement 54, we will use the term 'unexpended surplus funds' to refer to that portion of fund balance that was classified as unreserved, unappropriated (prior to Statement 54), and is now classified as unrestricted, less any amounts appropriated for the ensuing year's budget (after Statement 54).

**Comments of
District Officials and
Corrective Action**

The results of our audit and recommendations have been discussed with District officials and their comments, which appear in Appendix A, have been considered in preparing this report. Except as specified in Appendix A, District officials generally agreed with our recommendations and indicated they planned to take corrective action. Appendix B includes our comments on issues raised in the District's response.

The Board has the responsibility to initiate corrective action. Pursuant to Section 181-b of the Town Law, a written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and forwarded to our office within 90 days. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. 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. The Board should make the CAP available for public review in the Treasurer/Secretary's office.

Financial Oversight

The Board is responsible for overseeing the District's fiscal activities and safeguarding its resources. These responsibilities include establishing a system of internal controls which consist of policies and procedures that provide reasonable assurance that cash and other resources are properly safeguarded. Such policies and procedures ensure that District budgets are reasonable; transactions are authorized and properly recorded; that financial reports are accurate, reliable, and filed in a timely manner; and that applicable laws, rules and regulations are followed. These responsibilities also include ensuring that no individual controls all aspects of financial transactions or that compensating controls are implemented to mitigate the risk. Due to the lack of segregation of duties in districts of this size, the Board should ensure controls provide for an independent review of financial transactions including performing an annual audit of the Treasurer's books and records. Additionally, fire districts are required by law to annually file with the Office of the State Comptroller (OSC) an annual update document (AUD), containing detail of account balances and the financial activity for the preceding year.

The Board did not establish or implement adequate internal controls to properly oversee the District's financial operations. As a result, the District incurred operating surpluses and retained unexpended surplus funds totaling more than \$270,000 or 169 percent of the budgeted appropriations for 2013. The Board has not adopted an investment policy as required by law, has not developed a capital plan and has not updated the procurement policy since December 1998. Furthermore, District officials could not provide us with a Board-adopted code of ethics during our audit, only a code of ethics template.² Additionally, the Board did not adequately segregate the Treasurer's duties or implement compensating controls such as performing an annual audit of her records and reports for 2011 and 2012 to provide some assurance that she was performing her duties in a satisfactory manner. Further, the Treasurer failed to prepare and submit the 2012 AUD and did not file the 2011 AUD in a timely manner. Finally, our review of all the cash disbursements paid in 2012 disclosed that 10 totaling more than \$31,000 did not include sufficient supporting documentation and 12 disbursements totaling approximately \$8,700 were not approved by the Board. Without adequate Board oversight, there is an increased risk that errors or irregularities could occur without detection or correction.

² A template is only an outline specifying the required elements that a board-adopted code of ethics must contain.

Budgeting and Unexpended Surplus Funds

The District’s budget is a tool used to guide District officials’ financial decisions. In preparing the budget, it is important for the Board to develop realistic revenue and expenditure estimates, along with an estimate of available unexpended surplus funds at year-end. Unexpended surplus funds represent money accumulated from prior years that District officials may retain as a financial cushion in the event of unforeseen financial circumstances, legally reserve to finance future costs for a specified purpose, or appropriate to help finance next year’s budget. When District officials retain unexpended surplus funds that are not used to fund District operations it places an unnecessary burden on District taxpayers. Therefore, it is essential that District officials adopt policies and develop and implement budgeting procedures to ensure revenue and expenditure estimates are realistic, unexpended surplus funds are reasonable and real property taxes are not higher than the amounts needed to fund District operations.

We found deficiencies in the Board’s budgeting practices. District officials did not develop operating budgets based on actual or expected results. As a result, real property taxes levied were in excess of the amounts needed to fund District operations, which created large operating surpluses and excessive unexpended surplus funds.

The Board essentially adopted the same budget year after year which included small cost-of-living adjustments for 2012 and 2013, but did not consider actual expenditure trends. This practice perpetuated unrealistic estimates and unidentified budgeting problems. Over the last three years the adopted budget contained budget appropriations for expenditures that were over-estimated by more than \$184,000. For example, District officials consistently over-estimated certain expenditure groups including building repair and maintenance by \$76,800, new equipment by \$40,100, and engineering by \$34,300.

	2010	2011	2012	Totals
Budget Appropriations	\$156,483	\$156,483	\$159,483	\$472,449
Actual Expenditures	\$142,747	\$50,860	\$94,084	\$287,691
Variance	\$13,736	\$105,623	\$65,399	\$184,758

Because budget appropriations were over-estimated, the adopted budgets included real property taxes that were unnecessarily higher than the amounts needed to fund District operations. As a result, the District incurred operating surpluses over the last three years totaling more than \$249,000. In 2012, District officials transferred \$50,000 of these surpluses to their capital reserve for equipment, but the majority of the surpluses were retained in ending unexpended surplus funds. The District’s unexpended surplus funds totaled more than \$274,000 as of December 31, 2012, which represented 169 percent of the District’s 2013 budget appropriations.

	2010	2011	2012
Revenues	\$202,660	\$158,395	\$176,261
Expenditures	\$142,747	\$50,860	\$94,084
Operating Surplus	\$59,913	\$107,535	\$ 82,177
Transfers to Capital Reserve	\$0	\$ 50,000	\$0
Ending Unexpended Surplus Funds ^a	\$135,670	\$193,673	\$274,174

^a Includes prior period adjustments of \$468 for 2011 and (\$1,676) for 2012

The Board Chairman told us that the Board intentionally over-estimated appropriations to save for a new fire station building. However, a reserve fund was not established for this purpose because Board members thought that before a reserve could be created, bids needed to be solicited to estimate the project’s total costs. Without an established reserve for the new building the excess unexpended surplus funds could be used for purposes that the Board did not intend. Furthermore, the Board’s current practice compromised the transparency of the budgeting process and denied the District’s taxpayers the opportunity to decide whether they agreed with this use of their tax money.

Annual Audit

The Treasurer, at least annually, should account to the Board for all money received and disbursed during the preceding fiscal year and produce all books, records, receipts, orders, vouchers and cancelled checks or check images. Because this is a small district, the Treasurer performs all aspects of the District’s treasury and recordkeeping duties, including receiving and disbursing money and maintaining the District’s accounting records. Therefore, an annual audit³ serves as an important control to provide independent verification that cash was properly recorded and accounted for. It also provides Board members with an added measure of assurance that the Treasurer’s financial records and reports contain reliable information upon which to base management decisions.

The Board did not audit the Treasurer’s financial records during our audit period. This lack of oversight diminished the Board’s ability to properly monitor financial operations. In addition, there is an increased risk that errors or irregularities could occur and remain undetected and uncorrected.

Treasurer’s Duties

The Board is responsible for establishing policies and procedures to provide reasonable assurance that the Treasurer properly records and reports all District financial transactions. This responsibility

³ While the Board’s annual audit of the Treasurer’s records is not required by law, we encourage the Board to do so when it does not obtain a voluntary or mandatory external audit.

also includes segregating the Treasurer's duties where feasible, or instituting compensating controls, when segregating duties is not practical, and monitoring the Treasurer's work. The Treasurer⁴ must maintain complete, accurate and timely records to properly account for all the District's financial activities. The Treasurer's duties include preparing and filing the District's AUD with OSC within 60 days after the close of the fiscal year. The AUD is an important fiscal tool used to provide the Board with necessary financial information to monitor District operations; this includes assisting the Board in auditing the Treasurer's books at year-end and providing taxpayers with a complete summary of the District's financial activities. When the AUD is filed in a timely manner it increases the transparency of the District's financial activity.

The Board did not develop any formal cash management policies and procedures, segregate the Treasurer's duties or implement compensating controls. Even though the Board's process for auditing claims required at least three Commissioners to review and sign vouchers for all disbursements, the Board cannot be certain it audited and approved all of them because no one reviewed the bank statements or bank reconciliations to determine if any disbursements were made other than the claims presented for audit. Further, because such a review was not performed, the Board could not verify that the cash balance reported in the monthly Treasurer's report was accurate or that taxpayer money was used appropriately. Furthermore, the Treasurer failed to file the 2012 AUD and did not file the 2011 AUD in a timely manner (207 days late), the Board failed to take action to get the annual report completed. Therefore, there was a significant breakdown in the Board's fiscal oversight responsibility.

Because of this lack of Board oversight we reviewed all 126 cash disbursements totaling approximately \$94,000 paid in 2012. We found that 10 disbursements totaling approximately \$31,000 did not have proper supporting documentation. District officials provided this missing documentation at our exit conference, but we did not review or audit it. Additionally, 12 disbursements totaling approximately \$8,700 were not approved by the Board.

While these disbursements were appropriate District expenditures, without proper Board oversight there is an increased risk of financial error or fraud. Further, without a timely AUD the Board lacks the information needed to properly manage and monitor the District's finances, and District taxpayers cannot have reasonable assurance that District funds are accounted for properly.

⁴ The Board-appointed Deputy Treasurer took over the Treasurer's financial duties in September 2012 because of the District's financial recording and reporting time constraints.

Recommendations

1. The Board should adopt a code of ethics and an investment policy, develop a long-term capital plan to include the planned means of financing asset acquisitions and capital improvements and revise the procurement policy to meet current needs and legal requirements.
2. The Board should base their annual budget appropriations on reasonable assumptions using historical trends and/or actual results.
3. The Board should use the unexpended surplus funds identified in this report in a manner that benefits District taxpayers. These uses include, but are not limited to:
 - Reducing real property taxes,
 - Establishing appropriate reserves,
 - Financing one-time expenses, and
 - Paying off debt.
4. The Board should ensure that it audits all District claims and that the Treasurer annually submits all financial records and reports to the Board.
5. The Board should develop policies and procedures over cash receipts and disbursements that adequately segregate duties and provide oversight. If it is not practical to segregate duties, the Board should establish mitigating controls.
6. The Board should ensure that the Treasurer prepares and files an annual report of the District's financial activities with OSC, in a timely manner.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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

**Caton Fire District No. 1
1118 Caton Road
Corning, New York 14830**

December 27, 2013

State of New York
Office of the State Comptroller
Rochester Regional Office
Mr. Edward V. Grant, Jr., Chief Examiner
The Powers Building
16 West Main Street, Suite 522
Rochester, New York 14614

Dear Mr. Grant:

Thank you for your office's preliminary report and the same has been reviewed and discussed by the Board of Fire Commissioners, its Secretary and Treasurer.

We are grateful for the professionalism shown by the site auditor, together with her suggestions and observations for our assuring continued awareness of taxpayer protection.

In particular, we are very appreciative of her confirmation that the audit found no indications of any fraud, theft or other possible misconduct by fire district officials in dealing with public funds.

Except as noted below we are in agreement with your findings and have begun the process of implementing measures to improve the District's management and oversight of the District's fiscal affairs as outlined in your recommendations. We also welcome this opportunity to prepare and present our completed corrective action plan which provides a detailed account of how we have used the audit findings and recommendations to positively improve operations and internal controls.

The Board of Fire Commissioners has carefully considered the Report of Examination as well as each of the recommendations, and believes it is in the best interest of both the Fire District and the taxpayers of the Fire District to combine its response with its Correction Action Plan.

Accordingly, this audit response is also serving as the Correction Action Plan.

Audit Recommendation #1:

The Board adopt a code of ethics and an investment policy; develop a long-term capital plan to include the planned means of financing asset acquisitions and capital improvements; and revise the procurement policy to meet current needs and legal requirements.

Implementation Plan of Action: The Board of Fire Commissioners previously adopted and signed a Code of Ethics in 2007, a copy of which was openly posted in the fire station as required by General Municipal Law during all site visits by OSC staff. Nevertheless, and based on the recommendations of the OSC, the Board of Fire Commissioners adopted a new Code of Ethics effective December 9, 2013

See
Note 1
Page 15

and is in the process of distributing that to all members and has posted that in the fire station, as required by the General Municipal Law.

The Board of Fire Commissioners has adopted and implemented a new investment policy on December 9, 2013.

As part of its long-term capital planning, the Board of Fire Commissioners established three new capital reserve funds, which capital reserve accounts were approved by the resident voters of the Fire District on December 10, 2013. The new "Equipment Repair and Replacement Capital Reserve Account" was established for the purpose of accumulating the capital reserves of the Fire District for the purpose of maintaining, repairing, improving and replacing the equipment of the Fire District; the new "Building Repair and Replacement Capital Reserve Account" was established for the purpose of accumulating the capital reserves of the Fire District for the purpose of maintaining, repairing, improving and replacing the buildings and grounds of the Fire District, and the new "Apparatus Repair and Replacement Capital Reserve Account" was established for the purpose of accumulating the capital reserves of the Fire District for the purpose of maintaining, repairing, improving and replacing the apparatus and motor vehicles of the Fire District. The Board of Fire Commissioners will develop, as part of its budget process beginning in 2014 funding these accounts based on the District's comprehensive capital expenditure plan.

Finally, a new Procurement Policy was adopted and implemented on December 10, 2013.

Implementation Date: Completed and ongoing.

Person Responsible for Implementation: The Board of Fire Commissioners was responsible for implementation and will be further responsible for administration of these policies and new capital accounts, in consultation with the treasurer and Fire District legal counsel.

Audit Recommendation #2:

The Board should base their annual budget appropriations on reasonable assumptions using historical trends and/or actual results.

Implementation Plan of Action: The Board will continue to base its operating and capital reserve budgets based on actual and projected needs. The principal purpose of the reserves accumulated over the past several years was for the construction of a fire station renovation to ensure that the apparatus and equipment of the Fire District is properly housed. The planning for the renovations has been a matter of public record for many years. The vehicle for those reserves is now in place, based on the approval of the new capital reserve accounts by the Fire District voters on December 10th.

See
Note 2
Page 15

Implementation Date: With the approval of the new capital reserve accounts on December 10, 2013 implementation has begun and will continue with budget development beginning in 2014. Completed and ongoing.

Person Responsible for Implementation: The Board of Fire Commissioners will be responsible for developing and implementing its annual budget, in consultation with the treasurer and Fire District legal counsel.

Audit Recommendation #3:

The Board should use the unexpended surplus funds identified in this report in a manner that benefits District taxpayers. These uses include, but are not limited to:

*Reducing real property taxes,
Establishing appropriate reserves,
Financing one-time expenses and
Paying off debt.*

Implementation Plan of Action: As specifically and previously referenced in #2, above, the Fire District's operating and capital plan have and will continue to identify the means of utilizing unexpended surplus funds, including the long-planned, publically discussed, building improvements and apparatus replacement through use of the newly established capital reserve accounts and long-term capital plan.

Implementation Date: With the approval of the new capital reserve accounts on December 10, 2013 implementation has begun and will continue with budget development beginning in 2014. Completed and ongoing.

Person Responsible for Implementation: The Board of Fire Commissioners will be responsible for revising and implementing its use of unexpended surplus funds, in consultation with the treasurer and Fire District legal counsel.

Audit Recommendation #4:

The Board should ensure that it audits all District claims and that the treasurer annually submits all financial records and reports to the Board.

Implementation Plan of Action: The Board and treasurer have met to review the treasurer's duties as well as provide Board support and direction for the treasurer's timely submission of an annual report as required. The Board will require the treasurer to regularly report and submit financial records to the Board for review and audit in a timely and complete fashion. The Board of Fire Commissioners adopted and implemented a new Cash Receipts And Disbursements Policy which establishes, among other things, specific responsibilities of the treasurer for the submission of required reports and records to the Board of Fire Commissioners in a timely and ongoing basis.

Implementation Date: Completed and ongoing.

Person Responsible for Implementation: Board of Fire Commissioners and treasurer.

Audit Recommendation #5:

The Board should develop policies and procedures over cash receipts and disbursements that adequately segregate duties and provide oversight. If it is not practical to segregate duties, the Board should establish mitigating controls.

Implementation Plan of Action: The Board of Fire Commissioners adopted and implemented a new Cash Receipts And Disbursements Policy which establishes, among other things, specific responsibilities of the Treasurer for the submission of required reports and records to the Board of Fire Commissioners in a timely and ongoing basis. The Board of Fire Commissioners have met with Fire District legal counsel and have reviewed procedures for a thorough audit and approval of all claims prior to payment. A new procedure has been implemented, which will evidence the Board's auditing and approval of claims prior to payment. Additionally, the Fire District minutes of each meeting where claims are audited and payments by the treasurer are ordered paid by the Board will fully recite the audit and order by the Board to ensure that such claims are proper and valid charges against the District with proper documentation. No payments will be permitted by the Treasurer without prior authorization by the Board of Fire Commissioners.

Implementation Date: Immediately and ongoing.

Person Responsible for Implementation: Board of Fire Commissioners, treasurer and secretary.

Audit Recommendation #6:

The Board should ensure that the Treasurer prepares and files an annual report of the District's financial activities with OSC in a timely manner.

Implementation Plan of Action: The Board of Fire Commissioners will assure that the treasurer will prepare and file the annual update report with the OSC and town clerk in a timely fashion. All past reports have been filed as of the date of this Corrective Action Plan.

See
Note 3
Page 15

Implementation Date: Immediately and ongoing.

Person Responsible for Implementation: Treasurer and Board of Fire Commissioners.

Again, we wish to thank your team of examiners for their thorough examination of the Fire District's records and the time spent with District officials in explaining the audit process and their findings.

Very truly yours,

CATON FIRE DISTRICT 

By: _____
Walter Maxwell III, Chairman
Board of Fire Commissioners

APPENDIX B

OSC COMMENTS ON THE DISTRICT'S RESPONSE

Note 1

During audit fieldwork, various District officials were asked to provide a copy of the District's code of ethics, but none was provided. If a code of ethics was adopted and posted in the fire station, the fact that District officials were unaware of it or its location shows the code was not relevant or useful. We are pleased that the Board has taken timely action to adopt and distribute a current code of ethics.

Note 2

District officials' revenue, expenditure and available fund balance forecasts were inaccurate, which resulted in significant operating surpluses. These operating surpluses were used to increase fund balances.

Note 3

The 2012 AUD had not been filed as of January 21, 2014.

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess the adequacy of the internal controls put in place by the Board to safeguard District assets. To accomplish this, we performed an initial assessment of internal controls 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, and purchasing.

During the initial assessment, we interviewed District officials, performed limited tests of transactions, and reviewed pertinent documents such as Board minutes and financial records. After reviewing the information gathered during our initial assessment, we determined where weaknesses existed and evaluated these 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 the District's controls over financial operations for further audit.

To accomplish our audit objective and obtain relevant audit evidence for the period January 1, 2012 through July 12, 2013, our procedures included the following:

- We interviewed District officials to gain an understanding of the policies and procedures used to control, record and monitor financial assets and transactions.
- We reviewed the District's statutory requirements and financial records and reports to determine if District officials performed their duties in accordance with applicable laws and regulations.
- We reviewed Board minutes to determine whether financial activities were properly authorized and to assess the extent of Board oversight.
- We reviewed District records to verify the amount of total cash receipts and disbursements and interfund transfers for 2012 and calculated unexpended surplus funds as of December 31, 2012.
- We compared the actual revenues with estimated revenues and budget appropriations with actual expenditures for 2010 through 2012 to determine budget variances. We also compared the 2012 unexpended surplus funds with the amounts appropriated in the 2013 budget.

We conducted this performance audit in accordance with GAGAS. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

APPENDIX D

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