



Town of Elizabethtown

Supervisor's Records and Reports

Report of Examination

Period Covered:

January 1, 2014 – May 31, 2015

2015M-346



Thomas P. DiNapoli

Table of Contents

	Page
AUTHORITY LETTER	1
INTRODUCTION	2
Background	2
Objective	2
Scope and Methodology	2
Comments of Local Officials and Corrective Action	2
SUPERVISOR'S RECORDS AND REPORTS	4
Accounting Records	5
Bank Reconciliations	7
Financial Reports	9
Annual Audit	10
Recommendations	10
APPENDIX A Response From Local Officials	12
APPENDIX B Audit Methodology and Standards	14
APPENDIX C How to Obtain Additional Copies of the Report	15
APPENDIX D Local Regional Office Listing	16

State of New York Office of the State Comptroller

Division of Local Government and School Accountability

May 2016

Dear Town 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 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 Town of Elizabethtown, entitled Supervisor's Records and Reports. 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 New York State 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 Town of Elizabethtown (Town) is located in Essex County and has a population of approximately 1,160. The Town provides various services to its residents, including highway maintenance, water, recreation, garbage services and general government support. The Town Board (Board), composed of four elected Board members and an elected Town Supervisor (Supervisor), is the legislative body responsible for managing Town operations. The Supervisor also serves as the Town's chief executive and chief fiscal officer.

The Supervisor is generally responsible for the administration and supervision of the Town's day-to-day fiscal operations, which includes maintaining accounting records and providing the Board with timely, accurate and useful financial information. The Supervisor employs a clerk to help maintain the accounting records and provide financial documentation to the Board. The Town reported approximately \$1.3 million in general, highway and water fund expenditures for 2014, which were primarily funded by real property taxes, golf course fees, State aid and water rents.

Objective

The objective of our audit was to review the Town's accounting records and reports. Our audit addressed the following related question:

- Did the Supervisor maintain complete and accurate accounting records and prepare reports to allow the Board to effectively monitor the Town's financial operations?

Scope and Methodology

We examined the Supervisor's records and reports for the period January 1, 2014 through May 31, 2015.

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. Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

Comments of Local Officials and Corrective Action

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

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and forwarded to our office within 90 days, pursuant to Section 35 of General Municipal Law. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board to make this plan available for public review in the Town Clerk's office.

Supervisor's Records and Reports

The Town's financial records must be complete, accurate and up-to-date to be relevant and useful for managing Town operations. Towns must account for money received and disbursed through separate funds, each of which is a fiscal and accounting entity with a self-balancing set of accounts.¹ The Supervisor is responsible for performing basic accounting functions, including maintaining accounting records, providing monthly financial reports to the Board and filing an annual financial report (AUD) with the Office of the State Comptroller (OSC).²

In addition, the Supervisor must perform monthly bank reconciliations to ensure the timely identification and documentation of differences between the Town's recorded cash balances and the reconciled bank balances. If the Supervisor assigns these duties to a clerk, sufficient oversight should be provided to ensure the clerk prepares reliable reconciliations. The Supervisor must ensure that employees in his office receive the training necessary to perform their duties. Additionally, the detailed monthly financial reports the Supervisor submits to the Board should include all receipts, disbursements and cash balances. Financial reports enhance the Board's ability to oversee financial activities. Furthermore, the Supervisor is responsible for providing all his accounting records and reports to the Board for audit on an annual basis as required by New York State Town Law (Town Law).

The Supervisor did not maintain complete and accurate accounting records, present accurate financial reports to the Board or provide adequate oversight of the clerk to ensure the accounting records and financial reports she prepared were accurate. As a result, the Board was unable to effectively monitor the Town's financial operations. Although the clerk received some training,³ the discrepancies identified in the accounting records indicate further training could be useful. The 2014 accounting records were not in balance and did not support the 2014 AUD filed by the Supervisor. For example, the general, highway, sidewalk, refuse, lighting, water and capital funds' cash was combined in a single bank account and the reconciled bank balance did not always agree with the cash balances in the accounting

¹ These funds generally include a general fund and a highway fund and can include other funds such as special district funds and a capital projects fund.

² The AUD is a summary of the Town's annual financial information which should agree with the accounting records.

³ The clerk completed OSC's basic and advanced accounting school training in 2009 and 2010, respectively.

records for each individual fund or with the amount of cash shown on the Supervisor's report provided to the Board. As a result, the Board did not receive accurate and complete monthly reports to assist in monitoring the Town's financial operations. In addition, the Board did not perform annual audits of the Supervisor's records.

Accounting Records

The Supervisor is responsible for maintaining complete and accurate accounting records to ensure that assets, liabilities, fund balance and results of operations (revenues and expenditures) accurately reflect all Town financial activity. The Supervisor is also responsible for ensuring that monthly bank statement balances are reconciled with the cash balances recorded in the Town's accounting records to help verify that all cash receipt and disbursement transactions are captured and properly recorded. In addition, Town Law requires the Supervisor to keep a complete and accurate account of the receipt and disbursement of all Town funds. Therefore, all Town accounting records must be maintained in a complete, accurate and timely manner.

The clerk maintains the Town's accounting records with computerized accounting software. However, the Supervisor does not ensure that individual funds are self-balancing during the year. As of December 31, 2014, none of the balance sheets for the general, highway and water funds were in balance in the accounting records. For example, total assets should equal the sum of liabilities plus fund balance. However, general fund total assets were \$398,603 and the sum of liabilities and fund balance was \$200,389. As a result, the general fund balance sheet was out of balance by \$198,214.

To maintain accurate accounting records, each fund's revenues and expenditures must be closed⁴ to the fund balance account at year-end. The accounting records were not closed for the 2013⁵ or 2014 years, which caused the year-end fund balances to be inaccurate. Additionally, by not closing the records at year-end, the total revenue and expenditure control accounts were not reset to zero at the beginning of the next year, which resulted in the ending amounts as of December 31, 2013 being carried forward to 2014 and causing the 2014 financial report amounts to be overstated. For example, general fund expenditures shown in the December 2014 accounting records totaled more than \$1.1 million, while actual 2014 general fund expenditures were \$609,028. Revenues were similarly overstated at

⁴ Revenues and expenditures are closed to fund balance by adding the amount of total revenues to fund balance and subtracting the amount of total expenditures. Closing balances at year-end allows the next year to begin with zero balances for revenues and expenditures.

⁵ During 2013 the current Supervisor and clerk were not in office, but, due to the timing of when accounting records are closed, this was the responsibility of the current Supervisor and clerk.

the end of 2014 by more than \$620,000 with accounting records showing more than \$1.34 million when the actual amount was \$713,847.

As a result, the Board did not receive accurate financial information and could not effectively monitor the Town's financial operations. Leaving the records unclosed allows subsequent adjustments to be made to the accounting records months after a year is over. Because the accounting records were not closed at the end of 2013 and 2014, the clerk was able to make adjusting journal entries in the accounting software after the 2013 and 2014 years were complete and the corresponding year-end financial reports were submitted to the Board. For example, we found 20 journal entries totaling \$357,440 that were dated December 31, 2013 but actually recorded in the accounting software on February 20, 2015, or 14 months after the 2013 year-end.

Furthermore, the clerk erroneously made adjusting journal entries to various cash and fund balance accounts instead of directly to revenue and expenditure accounts, which would be reflected in the fund balance when the records are closed at year-end. By allowing these journal entries to be made without the Supervisor's oversight and approval, there is an increased risk that inaccurate or improper accounting entries could be made without detection.

The clerk and the Supervisor told us the 2013 adjusting entries were made in an effort to correct the ending cash balances of the individual funds based on the balances identified on the bank reconciliation and the AUD filed with OSC. In 2014 when the clerk was hired, she identified instances where expenditures were made to the wrong funds, but, rather than making a correcting entry to both the cash and expenditure accounts, she recorded the correcting entry directly to cash and fund balance. Such adjusting entries did not allow the Board to know that certain expenditure accounts were inaccurate and which expenditure account balances were corrected.

The Supervisor told us that he directed the clerk to review the 2013 cash entries for all funds and compare them to supporting documentation, including invoices and bank statements, and verify that cash disbursements were allocated to the proper funds. After the clerk completed this review with the available documents, none of the individual funds' cash balances shown in the accounting records agreed with the December 31, 2013 reconciled bank balances. The clerk made the 2013 adjusting journal entries in an effort to bring the recorded cash balances into agreement with the year-end reconciled bank balances and the balances reported on the AUD.

We reviewed the 2013 and 2014 adjusting journal entries made by the clerk and found that the 2013 adjusted cash balances agreed with the reconciled bank balance for the combined 2013 bank account. However, we found no supporting documentation was available to determine if

the 2013 adjustments were appropriate. Similarly, the 2014 adjusting journal entries to the highway and water fund balances were not properly supported. The only supporting documentation provided was inadequate because it included hand written journal entries for which the clerk could provide no further supporting documentation or explanation.

Furthermore, we found the 2014 adjusting entries were not recorded to appropriate accounts. In an effort to balance the accounting records within the highway and water funds, the clerk recorded entries directly to fund balance and offset those entries to a “correction code.”⁶ For example, one 2014 adjusting entry recorded in the highway fund was a debit to a correction code in the amount of \$166,544 and a credit to a highway reserve fund for \$142,752 and unrestricted fund balance for \$23,792.

However, our review of the December 31, 2014 balance sheet disclosed the ending highway reserve fund’s balance did not agree with the amount of cash in this reserve, and the balance sheet did not balance.⁷ Furthermore, the Supervisor did not review and approve any of these adjusting entries. While we did not find any improper transactions, recording unsupported journal entries merely to balance accounts rather than making adjustments based on specific errors that were identified does not provide for transparent accounting of Town funds. An accounting system that allows these types of adjusting entries could result in irregular transactions being recorded that are not reported to the Board.

Bank Reconciliations

The Supervisor is responsible for ensuring that the reconciled bank balances agree with the related cash balances in the accounting records. Any differences between the reconciled bank balances and the ledger cash balances should be promptly investigated and resolved.

The Town maintains six bank accounts but comingles the cash in one multi-fund checking account for nine separate funds.⁸ All Town receipts are deposited to the multifund checking account and then portions

⁶ A correction code is not an account prescribed by OSC but an account within the accounting software. This account did not appear on any of the Town’s operating statements; the account only appeared on the trial balance report.

⁷ The Town should use the “cash for special reserves” account to account for the balance and transactions related to reserves. When properly maintained, the cash for special reserves account and the total of all reserve accounts by fund will be equal. As of December 2014, the cash for special reserves and the related reserve funds were out of balance in the general fund by \$9,667, highway fund by \$172,115 and water fund by \$75.

⁸ The six bank accounts maintained include a multifund checking account, multifund money market account, private trust fund account, sewer capital projects money market account, water capital projects money market account and trust and agency payroll account. The multifund checking account includes operating cash for the general fund, highway fund, sidewalk district, garbage fund, lighting district, water fund, sewer capital project, water capital project and a June flood fund.

of cash are transferred to various money market or trust accounts to minimize the number of bank accounts and maximize interest earnings. All operating expenditures are paid from the multifund checking account except for payroll, which is paid from the trust and agency bank account.

On a monthly basis, the clerk prepared the bank account reconciliations⁹ and a financial report for the Board that reflected the monthly banking activity. These reports contain the beginning bank balances, monthly deposits and disbursements, outstanding checks and an ending balance for each of the bank accounts. However, the reports do not include deposits-in-transit, as shown on the reconciliations, and there is no comparison of the reconciled bank balances with the recorded cash balances in the accounting records to determine if they agree. The bank reconciliations for the multifund account were inadequate because the cash allocated to each individual Town fund (accounted for in the accounting records in total) was not specifically identified.

We performed bank reconciliations for the multifund checking account for the months of January, May and December 2014 and January and May 2015. We then compared our reconciled bank balances to the reconciled balances computed by the clerk, cash balances in the accounting records and the monthly reports submitted to the Board. We found discrepancies in each month we reviewed. The discrepancies we identified ranged from a \$3,347 variance between our reconciled bank balance and the clerk's reconciled cash balance as of May 31, 2014 to a \$100 discrepancy between our reconciled bank balance and the clerk's reconciled cash balance as of January 31, 2014, which resulted from an error the clerk made when preparing the bank reconciliation.

These discrepancies occurred for various reasons. For example, on the May 2015 bank reconciliation, the clerk erroneously listed an outstanding check and a deposit-in-transit for transactions that had cleared the bank and incorrectly listed a reconciled bank balance of \$23,839 on the May 2015 monthly Board report although the reconciled bank balance she calculated was \$26,160.

The Supervisor did not review the clerk's bank account reconciliations to ensure they were prepared correctly and that the reconciled bank balances agreed with the accounting records' cash balances. Furthermore, the Board did not receive the monthly bank statements in conjunction with the monthly banking activity reports and, therefore, was unable to determine whether the cash reported on the monthly financial statements was accurate and agreed with the reconciled bank balances.

⁹ The clerk prepares bank reconciliations for all six bank accounts. Our testing of reconciliations was focused on the multifund checking account. See Appendix B for more information on our methodology.

Financial Reports

Complete and accurate accounting records are essential to prepare sufficient financial reports to help the Board monitor and control financial operations and assess the Town's financial condition. The Board's ability to make sound financial decisions is hampered when it does not receive complete, accurate and timely financial information. Monthly and annual financial reports are essential tools needed by the Board to properly conduct its fiduciary oversight responsibilities. Additionally, financial reports are only as accurate as the accounting records on which they are based.

We determined that the revenue and expenditure accounts reported on the 2014 AUD were accurately supported by the accounting records. However, the balances in the accounting records did not agree with the balances reported on the AUD for certain balance sheet accounts. We found the following discrepancies:

- The general fund operating cash account was reported as \$30,581 on the AUD, but related cash balance in the accounting records showed \$634. The general fund cash in the time deposit account was reported as \$272,411 on the AUD, but the balance in the accounting records was \$307,845. The clerk was unable to provide us with supporting documentation for the differences in these amounts, but the accounting records balances for these accounts agreed with the bank reconciliations for the multifund checking account and multifund money market account.¹⁰
- The general fund's capital reserve was reported as \$77,108 on the AUD, but the accounting records showed a balance of \$86,785. Furthermore, the highway fund's capital reserve was reported as a \$1,453 deficit on the AUD, but the accounting records showed a balance of \$170,662. While all cash was properly accounted for, it was not accurately recorded in the accounting records or reported on the AUD.
- The general fund's unassigned fund balance was reported as \$301,384 on the AUD, but the accounting records showed a balance of \$95,188; the highway fund's assigned unappropriated fund balance was reported as \$238,961 on the AUD, but the accounting records showed a balance of \$474,167; and the water fund's assigned unappropriated fund balance was reported as \$162,969 on the AUD, but the accounting records showed a balance of \$164,620.

¹⁰ As previously mentioned, the December 31, 2014 multifund bank reconciliation did not agree with all cash balances reported in the accounting records. However, the amount shown on the reconciliation did agree with the general fund's operating cash balance in the accounting records.

In addition to these discrepancies, the Supervisor provided the Board with inaccurate and incomplete monthly reports based on the accounting records, which it used to monitor the Town's financial position and make financial decisions. For example, we reviewed four months of reports provided to the Board and found the balance sheets presented did not show assets that equaled liabilities plus fund balance, the bank reconciliation reports did not agree with the clerk's completed bank reconciliations, and there was no comparison between reconciled bank balances and the corresponding cash balances shown in the accounting records.¹¹

The lack of complete and accurate financial information led to errors occurring that went undetected and uncorrected, which also affected the Board's ability to make sound financial decisions. Additionally, because the Supervisor's accounting records and reports could not be relied upon, the Board was unaware of the Town's true financial condition.

Annual Audit

Town Law requires the Board to perform an annual audit of the records maintained by the Supervisor's office. In conducting the audit, it is important for the Board to determine whether effective procedures are in place and properly functioning to ensure financial transactions are properly recorded and reported and that all money received and disbursed is properly accounted for. This is especially important because the clerk was responsible for maintaining accounting records, and for reconciling bank accounts and was able to perform online banking transactions.

Although the Board completed annual audits of the Justice's accounting records and dockets in 2013 and 2014, it failed to audit the Supervisor's records for these years. A Board member indicated that Town officials were unaware an annual audit was required for all officers or employees responsible for collecting and disbursing Town funds. Without an audit of these records, the Board cannot be assured that all funds the Supervisor received and disbursed were properly accounted for and presented on financial reports.

Recommendations

The Supervisor should:

1. Provide adequate oversight to ensure that the Town's accounting records are complete and accurate and that the clerk records the appropriate adjusting journal entries necessary to correct the discrepancies identified in the accounting records in a timely manner. All general journal entries should be approved by the Supervisor.

¹¹ For three of the months we reviewed, the clerk prepared monthly reports that did not agree with bank reconciliations. For the remaining two months, the clerk prepared reports that agreed with the bank, but the ending cash balances did not agree with the cash recorded in the accounting records.

2. Continue using the numerous training resources available through OSC that can be accessed on our website at <http://www.osc.state.ny.us/localgov/training/index.htm>. Review the publications issued by OSC, entitled *Accounting and Reporting Manual* and *Information for Town Officials*, which can be accessed on our website at <http://www.osc.state.ny.us/localgov/pubs/publisting.htm>.
3. Perform an analysis to determine if the correct cash and other balance sheet accounts are maintained in the accounting records and reports presented to the Board.
4. Ensure the monthly reports to the Board are complete, accurate and include bank-to-book cash balances along with the monthly receipts and disbursements.

The Board should:

5. Ensure that complete and accurate monthly bank reconciliations are performed for each individual fund.
6. Perform an annual audit of the Supervisor's accounting records.

APPENDIX A
RESPONSE FROM LOCAL OFFICIALS

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

Town of Elizabethtown
Office of the Supervisor
7563 Court Street / PO Box 265
Elizabethtown, New York 12932
Telephone: (518) 873-6555 / Fax: (518) 873-9584



Noel H. Merrihew, III
Town Supervisor

Mary Sue Wolson
Clerk to the Supervisor
Water Administrator
Website Administrator

Debra R. Brooks
Town Clerk
Tax Collector
Registrar

Michael Drew
Supt of Highways

William M. Garrison
Town Justice

Michael Doyle
Town Justice

David Wainwright
Assessor

Derek Martineau
Building & Codes

Donald Ratliff
Cobble Hill Golf Course

Bernard H. Duso Sr.
Animal Control Officer

Charles S. Moisan, MD
Town Health Officer

Jeffrey Allott
Town Council

Ben Morris
Town Council

Richard Olcott
Town Council

William Wright
Town Council

April 25, 2016

Office of the State Comptroller

I would like to thank the comptroller's office for their assessment and recommendations suggested during our audit completed in May 2015. The Town is always interested in ways we can improve our service and this was an opportunity to gauge our monthly reporting system.

Working closely with the comptrollers staff at our Town Hall, recommended modifications were implemented to some of our monthly financial reports. These changes have been in place since May of 2015 and continue to be part of our monthly reports. We strive to supply correct, comprehensive documentation for our Board members to allow for informed financial decisions concerning the Town.

It is important to understand that the Town of Elizabethtown is in solid financial condition. Our fiscal stress analysis placed Elizabethtown in the lowest percentile ranking among the other Towns within the State. We will continue to assess and identify areas where changes can be made and are always open to ways we can improve.

In conclusion, the Town of Elizabethtown has implemented all suggested recommendations of the comptroller's office. I can state with confidence that our monthly reporting to the Board is accurate and current. We again, thank the comptroller's office for their guidance.

Sincerely,

Noel H. Merrihew, III
Supervisor

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

To achieve our audit objective and obtain valid evidence, we performed the following procedures:

- We interviewed Town officials and other key employees to gain an understanding of the accounting records maintained by the Supervisor's office and determine if the records were properly maintained and adequately supported and if revenues and expenditures were properly closed at year-end.
- We reviewed balance sheet accounts for the general, highway and water funds to determine if the records maintained were in balance and were supported by adequate documentation.
- We traced a random sample of cash receipts and canceled check images from bank statements to accounting records and reports to verify whether the revenues and expenditures were properly reported. We used a random number generator to select 20 of the 308 receipts issued and 20 of 814 checks written for our review.
- We reviewed a judgmental sample of five bank reconciliations performed by the clerk to determine if the reconciliations were being properly prepared on a monthly basis with proper management oversight. We judgmentally selected the first and last months of the year and the last month of our scope period for each year reviewed (January 2014, May 2014, December 2014, January 2015 and May 2015.) We had no expectation that more or fewer errors would occur in the sample months than in any other month.
- We interviewed Town officials and reviewed Board minutes to determine if the Supervisor's records and reports were audited by the Board in accordance with Town Law.
- We selected a random sample of four months of reports to the Board to determine the reports' accuracy and interviewed Town officials to gain an understanding of their review and use of the reports. We used a random number generator to select our sample of four months from the 15 months in our scope period.
- We reviewed a judgmental sample of five year-end adjusting entries from 2013 and two year-end adjusting entries from 2014 to determine if the entries were adequately supported. We judgmentally selected adjusting entries that affected cash and fund balance accounts. We had no expectation that more or fewer errors would occur in the sample entries than in any other entry.

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 C

HOW TO OBTAIN ADDITIONAL COPIES OF THE REPORT

To obtain copies of this report, write or visit our web page:

Office of the State Comptroller
Public Information Office
110 State Street, 15th Floor
Albany, New York 12236
(518) 474-4015
<http://www.osc.state.ny.us/localgov/>

APPENDIX D
OFFICE OF THE STATE COMPTROLLER
DIVISION OF LOCAL GOVERNMENT
AND SCHOOL ACCOUNTABILITY

Andrew A. SanFilippo, Executive Deputy Comptroller
Gabriel F. Deyo, Deputy Comptroller
Tracey Hitchen Boyd, Assistant Comptroller

LOCAL REGIONAL OFFICE LISTING

BINGHAMTON REGIONAL OFFICE

H. Todd Eames, Chief Examiner
Office of the State Comptroller
State Office Building, Suite 1702
44 Hawley Street
Binghamton, New York 13901-4417
(607) 721-8306 Fax (607) 721-8313
Email: Muni-Binghamton@osc.state.ny.us

Serving: Broome, Chenango, Cortland, Delaware,
Osego, Schoharie, Sullivan, Tioga, Tompkins Counties

BUFFALO REGIONAL OFFICE

Jeffrey D. Mazula, Chief Examiner
Office of the State Comptroller
295 Main Street, Suite 1032
Buffalo, New York 14203-2510
(716) 847-3647 Fax (716) 847-3643
Email: Muni-Bufferalo@osc.state.ny.us

Serving: Allegany, Cattaraugus, Chautauqua, Erie,
Genesee, Niagara, Orleans, Wyoming Counties

GLENS FALLS REGIONAL OFFICE

Jeffrey P. Leonard, Chief Examiner
Office of the State Comptroller
One Broad Street Plaza
Glens Falls, New York 12801-4396
(518) 793-0057 Fax (518) 793-5797
Email: Muni-GlensFalls@osc.state.ny.us

Serving: Albany, Clinton, Essex, Franklin,
Fulton, Hamilton, Montgomery, Rensselaer,
Saratoga, Schenectady, Warren, Washington Counties

HAUPPAUGE REGIONAL OFFICE

Ira McCracken, Chief Examiner
Office of the State Comptroller
NYS Office Building, Room 3A10
250 Veterans Memorial Highway
Hauppauge, New York 11788-5533
(631) 952-6534 Fax (631) 952-6530
Email: Muni-Hauppauge@osc.state.ny.us

Serving: Nassau and Suffolk Counties

NEWBURGH REGIONAL OFFICE

Tenneh Blamah, Chief Examiner
Office of the State Comptroller
33 Airport Center Drive, Suite 103
New Windsor, New York 12553-4725
(845) 567-0858 Fax (845) 567-0080
Email: Muni-Newburgh@osc.state.ny.us

Serving: Columbia, Dutchess, Greene, Orange,
Putnam, Rockland, Ulster, Westchester Counties

ROCHESTER REGIONAL OFFICE

Edward V. Grant, Jr., Chief Examiner
Office of the State Comptroller
The Powers Building
16 West Main Street, Suite 522
Rochester, New York 14614-1608
(585) 454-2460 Fax (585) 454-3545
Email: Muni-Rochester@osc.state.ny.us

Serving: Cayuga, Chemung, Livingston, Monroe,
Ontario, Schuyler, Seneca, Steuben, Wayne, Yates Counties

SYRACUSE REGIONAL OFFICE

Rebecca Wilcox, Chief Examiner
Office of the State Comptroller
State Office Building, Room 409
333 E. Washington Street
Syracuse, New York 13202-1428
(315) 428-4192 Fax (315) 426-2119
Email: Muni-Syracuse@osc.state.ny.us

Serving: Herkimer, Jefferson, Lewis, Madison,
Oneida, Onondaga, Oswego, St. Lawrence Counties

STATEWIDE AUDITS

Ann C. Singer, Chief Examiner
State Office Building, Suite 1702
44 Hawley Street
Binghamton, New York 13901-4417
(607) 721-8306 Fax (607) 721-8313