



Town of Guilderland

Employee Compensation and Benefits

Report of Examination

Period Covered:

January 1, 2014 — January 31, 2015

2015M-262



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

January 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 Town 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 Guilderland, entitled Employee Compensation and Benefits. 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 Guilderland (Town), located in Albany County, encompasses 59 square miles and has a population of approximately 35,300. The Town Board (Board) is the Town's legislative body and is responsible for managing operations. The Town Supervisor (Supervisor), who is also on the five-member Board, serves as chief executive officer and chief fiscal officer. The Board is responsible for establishing policies and procedures governing Town operations. The Town provides services for its residents including police protection, highway maintenance, water, sewer and general government support. The Town also owns and operates a golf course, which is a program under the Town's Department of Parks and Recreation. The Parks and Recreation Maintenance Supervisor oversees the day-to-day operations of the golf course.

The Town employs 406 employees, including seasonal and part-time employees. Budgeted appropriations for the 2014 fiscal year were approximately \$37.7 million, funded primarily with real property taxes, sales tax and service charges. Payroll and associated employee benefits costs represent a significant portion of the Town's annual expenditures. For the 2014 fiscal year, payroll and associated employee benefits costs totaled \$18.6 million, or about 60 percent of the Town's total expenditures of \$31.1 million. The Town's Human Resources Department is responsible for the administration of payroll and employee benefits. This department also employs a Personnel Administrator who is responsible for processing payroll.

Town employees are compensated based on one of four collective bargaining agreements, rates set by the Board as indicated in the Board minutes, and by the Town's employee policy manual. Town employees use a manual or an electronic time card to record hours worked. Department heads are responsible for submitting the hours worked for their employees on a bi-weekly basis to the Personnel Administrator. The Personnel Administrator then enters the hours worked into the Town's computerized financial database as part of processing the Town's payroll.

Objective

The objective of our audit was to review the Town's employee compensation and benefits transactions using computer-assisted auditing techniques. Our audit addressed the following related question:

- Did Town officials ensure the accuracy of the compensation paid and employee benefits provided to employees?

**Scope and
Methodology**

We examined the Town’s employee compensation and benefits transactions for the period January 1, 2014 through January 31, 2015. We extended our scope period back to January 1, 2012 to review time and attendance records for two Town golf course employees.

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 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 plan 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 the General Municipal Law. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board to make this plan available for public review in the Clerk’s office.

Employee Compensation and Benefits

Employee compensation and benefits are a significant operating cost to the Town. As such, the Board should ensure that Town employees are paid and provided employee benefits in accordance with collective bargaining agreements (CBAs), Board-authorized rates and the Town's employee policy manual. Written policies and procedures should also be in place to provide reasonable assurance that assets are properly safeguarded; payroll transactions are authorized, recorded and reported properly; and work performed is monitored and reviewed routinely by department heads. The Supervisor is responsible for establishing effective controls over employee compensation and benefits by providing adequate segregation of duties so that no one person controls all phases of a transaction. When segregating payroll duties is not feasible, Town officials should implement compensating controls, such as increased oversight, to reduce the associated risk.

The Parks and Recreation Maintenance Supervisor did not ensure the accuracy of the hours worked by golf course employees, which resulted in improper payments. Two golf course employees were compensated over \$16,000 in a three-year period for hours paid that were unsupported by time records. Furthermore, the Supervisor did not adequately segregate payroll duties or establish sufficient compensating controls, which increases the risk that funds could be misused without being detected.

Unsupported Compensation

Time and attendance records should be maintained in accordance with Board policy. Department heads are required to certify time worked for each employee within their department and submit hours worked to the Personnel Administrator, who processes payroll. As such, department heads should review and approve their employees' time records to ensure they accurately reflect actual hours and dates worked for regular time, overtime, shift differential pay and the use of leave time.

During 2014, the Town employed four full-time and several part-time seasonal golf course employees who used an electronic time clock to record their daily time and attendance. The Parks and Recreation Maintenance Supervisor received these timecards and recorded the total hours worked for each payroll period on a payroll summary sheet. The Parks and Recreation Maintenance Supervisor signed the payroll summary sheet and submitted it to the Personnel Administrator. The Personnel Administrator entered the hours into the payroll system and generated the payroll checks.

We examined all timecards, leave records and payroll registers for all Town employees for an entire payroll period. We also examined timecards, leave records and payroll registers for another payroll period for five departments. Our tests were to determine whether hours paid were supported by time worked on timecards and leave was appropriately charged and approved for time not worked. In the majority of Town departments, we found only minor discrepancies, which we discussed with Town officials. However, we found numerous discrepancies between electronic timecard hours worked and hours paid as indicated in the payroll register for two golf course employees. Because of these discrepancies, we also reviewed timecards and leave records for these two employees for the 2012 and 2013 fiscal years.

We found that the Town overpaid the two golf course employees approximately \$16,000 for time not worked and for leave time taken and not charged to leave accruals over a three-year period. One employee left Town employment prior to our audit and the other employee left Town employment during our audit. Upon the termination of the employee who left during our audit, the Supervisor denied the payment of this employee's unused vacation time amounting to approximately \$4,700. After taking into consideration the denial of unused vacation time for this employee, both employees were overcompensated approximately \$5,700 each.

These time and attendance discrepancies occurred because the Parks and Recreation Maintenance Supervisor did not verify the accuracy of hours worked on the employee time cards or ensure that leave time was used when employees were absent. Instead, he certified and submitted total hours worked to the Personnel Administrator indicating that these employees worked the entire week or charged the appropriate leave accruals. The lack of verification of reported hours worked resulted in employees being inappropriately paid. In light of these discrepancies, the Board transferred the responsibilities of reviewing and certifying employee time at the golf course from the Parks and Recreation Maintenance Supervisor to the Superintendent of the Town's Transfer Station in May 2015 and demoted the Parks and Recreation Maintenance Supervisor to a Park Foreman position in June 2015.

Segregation of Duties

Proper segregation of payroll processing duties should ensure that one employee does not control all phases of the payroll process. For example, an employee who has the ability to change salary and pay rate information and process the payroll could make unauthorized and inappropriate changes to an employee's pay rate and hours worked without detection. To help mitigate such risks, employees should not have access to the computerized payroll application and administrative rights to the system.

If it is not feasible for the Supervisor to adequately segregate payroll processing duties, management should exercise appropriate oversight to mitigate risk. Mitigating controls include having someone independent of the payroll preparation process perform a review of the completed payrolls. This payroll review should compare net payroll checks to payroll journals and assess the payroll for reasonableness. Another mitigating control is the review of the payroll change reports by someone independent of the payroll process. The Town's financial management software generates payroll change reports that document any edits or transactions to the Town's payroll. Town officials should review these reports to ensure that payroll changes are correct and appropriately authorized. Further, someone independent of the payroll preparation process should review the payroll bank account reconciliations.

The Supervisor did not adequately segregate payroll duties. The Personnel Administrator processed all phases of payroll transactions, including adding or terminating employees, changing pay rates, entering time sheet information, processing and posting payrolls, submitting electronic bank files and printing and distributing paychecks. Further, the Personnel Administrator had full access to all parts of the computerized payroll application, including access to the Supervisor's digital signature and administrator rights. However, when we brought this to Town officials' attention during our fieldwork, they disabled the administrator rights for the Personnel Administrator.

The Personnel Administrator also prepared the direct deposit file to the bank and performed monthly bank reconciliations of the payroll account. While Town officials instituted some compensating controls, like certification of payrolls by department heads, these controls were not sufficient because they did not verify these transactions to any source documents (i.e., physical checks, time sheets, etc.). Further, while the Town's software program has the capability to generate payroll change reports, Town officials did not prepare or review these reports.

Using a combination of manual and computer-assisted auditing techniques (CAATs) procedures,¹ we reviewed all of the payroll records for more than 400 employees during the audit period to identify high-risk transactions. This resulted in testing records for over 8,000 checks and direct deposits to more than 180 employee bank accounts totaling \$8.8 million. As part of our review of checks, we looked at all additional pay items and payroll withholdings. We judgmentally selected and tested employee pay rates for the audit period and verified

¹ See Appendix B, Audit Methodology and Standards, for details on sample selection and the use of CAATs to perform data analysis.

that employees were compensated according to Board-approved rates and rates as set per the Town's CBAs. In addition, we examined actual payroll payments made to selected employees in the Town's financial system to ensure the appropriateness and accuracy of those payments. We also verified the accuracy of multiple types of payments to employees, as well as the eligibility of the employees receiving them. These payments included stipends, vacation leave payments, sick leave incentives, health insurance buyouts, educational and continuing education bonuses and longevity and separation payments.

We also examined withholdings as reported on federal wage reporting tax forms (W-2) and withholdings for various agencies, such as the New York State and Local Retirement System. We verified that all pay recipients were actual Town employees and verified the eligibility and accuracy of employer contributions and of employee health, dental and disability insurance benefits. Finally, we reviewed all payments made to key officials for accuracy, eligibility and appropriateness.

Except for those discrepancies noted in the section titled Unsupported Compensation, we identified only minor discrepancies, which we discussed with Town officials during our fieldwork. Compensation and benefits provided to employees agreed with Board-approved pay schedules and CBA stipulations, and employees received only the benefits to which they were entitled. However, because the Supervisor did not segregate the Personnel Administrator's incompatible duties and provide adequate oversight of her work, errors or irregularities could occur and go undetected.

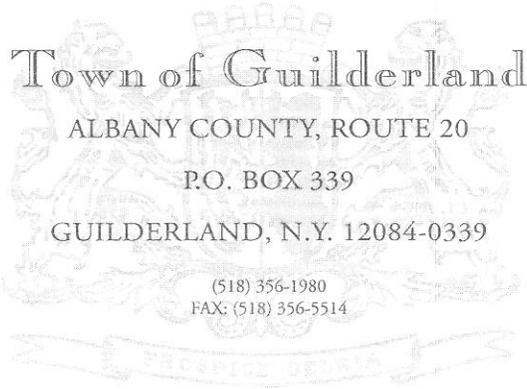
Recommendations

The Board should:

1. Ensure that department heads properly review and approve their employees' time records to ensure they accurately reflect actual hours and dates worked for regular time, overtime, shift differential pay and the use of leave time.
2. Work with the Supervisor to segregate the duties over the payroll process. If proper segregation of duties is not practical, then someone independent of those duties should provide effective oversight. The independent party should periodically review payroll operations and activities.

APPENDIX A
RESPONSE FROM LOCAL OFFICIALS

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



PETER G. BARBER
SUPERVISOR

January 20, 2016

Via email: Muni-Binghamton@osc.state.ny.us

[REDACTED]

Chief Examiner
Division of Local Government and School Accountability
Office of the State Comptroller
State Office Building, Room 1702
44 Hawley Street
Binghamton, New York 13901-4417

Re: Town of Guilderland Employee Compensation and Benefits, 2015M-262

Dear [REDACTED]

The Town of Guilderland acknowledges receipt of the Office of the State Comptroller's draft Report of Examination of the Town of Guilderland's Employee Compensation and Benefits for the period January 1, 2014 to January 31, 2015. We thank the Comptroller's staff for their professionalism and courtesy in conducting this audit, and appreciate the opportunity to improve the Town's oversight of the payroll financing process. We have reviewed the draft's recommendations and provide the following response and Corrective Action Plan.

Draft Recommendation 1.

The Board should ensure that department heads properly review and approve their employees' time records to ensure they accurately reflect actual hours and dates worked for regular time, overtime, shift differential pay and the use of leave time.

The Town agrees that department heads must ensure that employee time records are accurate in all respects and that employees adhere to the Town's employee policy manual regarding leave records. The Town concurs that the Supervisor of Parks and Recreation Maintenance failed to ensure the accuracy of hours worked and the use of leave time by two golf course employees. The attached Corrective Action Plan details the actions taken and planned by the Town to enact this recommendation.

Draft Recommendation 2.

The Board should work with the Supervisor to segregate the duties over the payroll process. If proper segregation of duties is not practical, then someone independent of those duties should provide effective oversight. The independent party should periodically review payroll operations and activities.

The draft Report states that an employee who has the ability to change salary information could make unauthorized changes to pay rates and hours without detection. The Town believes that the following current measures and segregation of duties over the payroll process have and would prevent such an adverse occurrence:

1. The Town Board adopts an annual budget with salary and benefits for Town employee.
2. The Town Board approves proposed collective bargaining agreements, employment agreement, and any proposed change in any employee's salary or benefits.
3. The Payroll Administrator inputs salary codes and fund lines for employees based on the adopted budget.
4. The Payroll Administrator provides the Director of Human Resources with a payroll certification report of employee salary and benefits.
5. The Director of Human Resources verifies that the payroll certification report matches the adopted budget or Town Board's action that changes an employee's salary or benefits.
6. The Town Comptroller prepares monthly budget reports, including salary and benefits, and verifies that the entries are consistent with the adopted budget or Town Board action.
7. Department heads review bi-weekly payroll registers that provide pay and hours information for each employee and certify the payrolls.
8. The Payroll Administrator provides the Director of Human Resources with a payroll change form for any change in any employee's salary or benefits authorized by the Town Board.
9. The Payroll Administrator provides the Director of Human Resources with an audit report that notes any proposed changes in an employee's pay or benefits.

The draft Report states:

We also verified the accuracy of multiple types of payments to employees, as well as the eligibility of the employees receiving them. These payments included stipends, vacation leave payments, sick leave incentives, health insurance buyouts, educational and continuing education bonuses, longevity and separation payments.

We also examined withholdings as reported on federal wage reporting (W-2) tax forms and withholdings for various agencies, such as the New York State and Local Retirement System. We verified that all pay recipients were actual employees, and verified the eligibility and accuracy of employer contributions and of employee health, dental and disability insurance benefits. Finally, we reviewed all payments made to key officials for accuracy, eligibility and appropriateness.

...

Compensation and benefits provided to employees agreed with Board-approved pay schedules and CBA stipulations, and employees received only the benefits to which they were entitled.

(emphasis added).

The Town appreciates the Comptroller's finding that, except for the unsupported compensation noted above, there were no other improprieties in the Town's processing of \$18,600,000.00 in total payments for payroll and associated employee benefits costs provided to 406 employees during the 2014 fiscal year.

The Town is committed to adding further protections to the payroll process that are outlined in the Comptroller's draft. The attached Corrective Action Plan details the actions taken and planned by the Town to enact this recommendation.

~~Very truly yours,~~

Peter G. Barber
Town Supervisor

Att: Corrective Action Plan

Corrective Action Plan

Unit Name: Town of Guilderland

Audit Report Title: Town of Guilderland Employee Compensation and Benefits

Audit Report Number: 2015M-262

For each recommendation in the report, the Town proposes the following corrective action plan:

Audit Recommendation: *The Board should ensure that department heads properly review and approve their employees' time records to ensure they accurately reflect actual hours and dates worked for regular time, overtime, shift differential pay and the use of leave time.*

Implementation Plan of Action:

Actions Taken

1. The Supervisor of Parks and Recreation Maintenance was demoted.
2. The two golf course employees who submitted false payroll records have resigned from Town employment.
3. The Town withheld unused leave time from one of the two golf course employees.

Actions Proposed

1. The Town will restate the policy requiring each employee to submit accurate time and leave records.
2. Each department head shall sign an acknowledgement that she or he has read the policy.
3. A department head shall certify that employee time records accurately show actual days and times worked, and use of leave time.
4. A department head who fails to enforce Town policy shall be subject to disciplinary proceedings.
5. An employee who knowingly submits false time or leave records shall be subject to disciplinary proceedings.
6. The Town shall take appropriate action to seek recovery of any improper payment made to an employee.

Implementation Date: February 19, 2016.

Person Responsible for Implementation: Town Supervisor.

Audit Recommendation: *The Board should work with the Supervisor to segregate the duties over the payroll process. If proper segregation of duties is not practical, then someone independent of those duties should provide effective oversight. The independent party should periodically review payroll operations and activities.*

Implementation Plan of Action:

1. The Town Board shall adopt an annual budget with salary and benefits for Town employee.
2. The Town Board shall approve proposed collective bargaining agreements, employment agreements, or any proposed change in any employee's salary or benefits.
3. The Payroll Administrator shall input salary codes and fund lines for employees based on the adopted budget or Town Board action.
4. The Payroll Administrator shall provide the Director of Human Resources with a payroll certification report of employee salary and benefits.
5. The Director of Human Resources shall verify that the payroll certification report matches the adopted budget or Town Board action.
6. The Town Comptroller shall prepare monthly budget reports, including salary and benefits, and verifies that the entries are consistent with the adopted budget per Town Board action.
7. Department heads shall review bi-weekly payroll registers that provide pay and hours information for each employee and certify the payrolls.
8. Department heads shall sign a certification page of total dollar amount of payroll, total hours, and number of employees.
9. The Payroll Administrator shall provide the Director of Human Resources with a payroll change form for any change in any employee's salary or benefits authorized by the Town Board.
10. The Payroll Administrator shall provide the Director of Human Resources with an audit report that notes any proposed changes in an employee's pay or benefits.
11. The Director of Human Resources shall verify that the proposed change is approved by the Town Board and shall verify that the approved salary changes are properly entered into the payroll system.
12. The Personnel Administrator shall reconcile the monthly payroll accounts.

13. The Personnel Administrator shall provide bank statements and reconciliation pages to the Town Comptroller for review and verification of the reconciliation.
14. The Personnel Administrator shall create the direct deposit file.
15. The Town Comptroller shall release the direct deposit file to the appropriate bank.
16. The Town Comptroller shall verify the direct deposit amount against current payroll using a direct deposit report generated by the payroll software system.
17. The Town shall review the payroll processing software to enhance the payroll system's security including mandate password changes, and automated confirmation that salary or benefits changes were authorized.

Implementation Date: February 19, 2016.

Person Responsible for Implementation: Town Supervisor.

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

We used computer-assisted auditing techniques to review the Town's employee compensation and benefits transactions. The use of CAATs increases efficiency and enables testing on large data sets. We obtained various data sets from the Town's computerized financial database and then performed tests on them using specialized software to identify anomalies and high-risk transactions. We also reviewed the Town's internal controls and procedures over the computerized financial databases to help ensure that the information produced by such systems was reliable. Further, we reviewed the Town's internal controls over payroll.

A significant portion of our testing used electronic accounting data from the Town's accounting program. The overall population of electronic data for the audit period consisted of 8,006 payroll checks, 406 employees (all paid employees including part-time and substitutes) and 182 employee bank accounts. As part of our review of checks, we looked at all additional pay items and payroll withholdings.

We used CAATs to calculate pay and perform detailed analyses of actual rates of pay made to certain employees in the Town's financial system. We also used CAATs to verify the accuracy of multiple types of payments to employees, as well as the eligibility of the employees receiving them. Additionally, we used CAATs to test withholdings and amounts reported on W-2 forms and to various agencies. We used multiple CAATs to ensure that all pay recipients were bona fide Town employees.

Our audit steps included the following:

- We interviewed and observed Town officials and employees to learn about payroll-processing procedures and employee benefits and reviewed CBAs, Board-approved pay schedules for non-union employees, personnel files, time and attendance records, leave records and other payroll source documents.
- We performed various audit procedures to verify that employees paid were actual employees. These procedures included identifying and verifying employee Social Security numbers to the Social Security death master file; employee addresses outside of a 45-mile radius; employee addresses with post office boxes or no address; employees with the same name, address or phone number; any payroll checks with the same check number; any duplicate employee Social Security numbers; and employees using the same bank.
- To verify the accuracy of compensation paid to employees, we verified that all employees paid the appropriate Social Security and Medicare taxes, that all payments made prior to official dates of hire were appropriately paid to valid employees and that all payments made to employees through the check register agreed with amounts reported on W-2 forms.
- We performed various audit procedures to verify the appropriateness of certain payroll payments to employees. These procedures included reviewing and verifying the following: compensation paid to certain employees and key officials; rounded payroll payments and

balloon payments; checks written to employees who received more than 26 during a fiscal year; selected checks issued on dates that were not scheduled pay dates; payments made to employees after the termination date; longevity payments, sick leave incentives and education and continuing education bonuses; separation payments, health insurance buyouts and vacation leave buy-back payments; and overtime compensation paid to employees.

- We compared the employees' salary rates with Board-approved salary schedules (including stipends) and traced the amounts to the CBAs, Town personnel policy and Board resolutions. We also reviewed the records of a judgmentally selected sample of employees with the 25 highest gross salaries to determine if the payments were paid in accordance with Board-approved contracts.
- We recalculated reportable salary and withholdings for employee retirement benefits and verified that salaries reported and contributions withheld were accurate and appropriate. We also verified the accuracy of health, dental and disability insurance withholdings and the eligibility of employees receiving such benefits.
- We reviewed time cards, time summaries and leave records for all employees for one judgmentally selected payroll period in 2014. Further, we reviewed time cards, time summaries and leave records for five departments for another judgmentally selected payroll period in 2014.
- We performed data reliability tests, which included looking for manual and voided checks, verifying employee direct deposits with the bank, and following up on gaps in payroll check sequence numbers.
- We reviewed time cards, time summaries and leave records for all golf course employees for fiscal year 2014 to verify the accuracy of time worked and paid. We extended our test back to fiscal year 2012 for two golf course employees.

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

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