



# Northern Onondaga Public Library District Cash Disbursements

## Report of Examination

Period Covered:

January 1, 2012 — January 31, 2013

2013M-236



Thomas P. DiNapoli

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# State of New York Office of the State Comptroller

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## **Division of Local Government and School Accountability**

November 2013

Dear 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 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 Northern Onondaga Public Library District, entitled Cash Disbursements. 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 Northern Onondaga Public Library District (District) is located in the Towns of Clay and Cicero in Onondaga County. The District is made up of three former Village Libraries: Brewerton, Cicero, and North Syracuse. The District was created by special legislation in 1995 and is part of the Onondaga County Public Library (OCPL) System.

A 12-member Board of Trustees (Board) governs the District and is elected by District residents. The day-to-day administration of the District is the responsibility of the Board-appointed Director. The Treasurer, who is also appointed by the Board, is the custodian of all District funds.<sup>1</sup>

The 2013 budgeted operating expenditures are approximately \$2.6 million. These expenditures are funded with revenues from real property taxes, State grants, and fees collected from library patrons.

## Objective

The objective of our audit was to determine if the Board provides adequate oversight of the District's process for cash disbursements. Our audit addressed the following related question:

- Did the Board establish adequate internal controls over cash disbursements?

## Scope and Methodology

We examined the Board's oversight of the District's payroll and non-payroll cash disbursements for the period January 1, 2012, to January 31, 2013; we extended our scope to review the credit card statement and bank statements for February 2013.

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.

## 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 the issues raised in the District's response letter.

<sup>1</sup> At the time of our audit, the Treasurer was a member of the Board. However, the legislation that established the District allows the Board to appoint a Treasurer who is not a member of the Board.

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 Secretary's office.

## Cash Disbursements

The Board is responsible for developing and implementing a system of internal controls that provides reasonable assurance that District resources are adequately safeguarded from loss, waste and abuse. Additionally, the Board is responsible for taking an active role in safeguarding the District's resources by monitoring its financial operations. According to the special legislation that created the District, no moneys shall be disbursed by the Treasurer except after a Board audit. Therefore, the Board is required to audit all claims against the District. Further, a good management practice is to have an individual independent of the process review payroll disbursements reports, after the processing is complete and prior to the disbursement of the payments. Online banking offers municipalities, including libraries, the ability to make money transfers between bank accounts. It is essential that officials ensure that such transactions are reviewed and authorized.

The Board needs to improve controls over cash disbursements to ensure that cash is properly safeguarded. Board members and the Treasurer do not audit each claim prior to the bookkeeper preparing the disbursements, and no one reviews the processed payroll reports prior to disbursement or regularly reviews prepared bank reconciliations. In addition, the administrative secretary is allowed to apply the Board President's signature with a stamp to payroll disbursements. Further, the Board has allowed the bookkeeper – who is a vendor – direct access to District bank accounts to withdraw funds for claims that have not been reviewed by the Board members and Treasurer. District officials also have not adequately restricted online banking access rights to ensure the security of funds, and the Director, administrative secretary, Treasurer, and bookkeeper share the same user name and password for the online banking function. As a result of these deficiencies, the District is at an increased risk that unauthorized and inappropriate cash disbursements could occur.

### **Non-Payroll Disbursements**

A proper audit of claims includes a review to determine whether claims are itemized to indicate the nature of the purchase, whether purchases are for valid and legal purposes and are properly authorized and approved, whether goods or services were received, and whether or not claims amounts exceeded available appropriations. The legislation creating the District requires the Board to audit and review all claims and also requires the Treasurer, as the custodian of all funds, to review disbursements before they are paid. As a good business practice, third-party vendors should not be allowed to withdraw funds directly from the District's bank account. Monthly bank reconciliations,

including bank statements and canceled checks, should be reviewed by an individual independent of the cash disbursement function.

Internal controls over the District's cash disbursement process need to be improved. Although the Director<sup>2</sup> reviews and approves the claims vouchers and invoices for payment, the Treasurer and the Board members do not audit the claim vouchers prior to the bookkeeper preparing the disbursements. The Board President signs the prepared disbursement checks and checks are mailed before the Treasurer and the other Board members are presented with the abstract<sup>3</sup> for approval. Even though the Board President is currently reviewing the vouchers with invoices before he signs the disbursement checks, the Treasurer, as custodian of the District moneys, should first determine that the disbursement is proper before the checks are released for payment. Further, the Board President only began receiving the vouchers with invoices to review in December 2012. In fact, for 11 out of the 13 months of our audit period, there was no Board member review of the vouchers with invoices before checks were signed for disbursement.

In addition, a vendor used for bookkeeping services (bookkeeper) is directly accessing the District's bank account to withdraw monthly service fees. During the audit period, 13 payments totaling \$20,800, were automatically withdrawn from the District's bank account for bookkeeping services. Even though these disbursements were included on monthly abstracts, no vouchers with attached invoices were prepared. The payments were also deducted from the cash balance (bank account) before the abstract was presented to the Board. Finally, bank reconciliations are completed monthly by the bookkeeper; however, they are not regularly reviewed by the Treasurer or another Board member. Granting a vendor access to the District's bank accounts increases the risk that District funds could be lost or misappropriated.

Due to these internal control deficiencies, we examined 107<sup>4</sup> non-payroll cash disbursements, totaling \$100,713. We found discrepancies with 102 disbursements totaling \$99,212; in some cases, claims had more than one issue:

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<sup>2</sup> In the Director's absence, the Assistant Director reviews and approves claim vouchers.

<sup>3</sup> The monthly abstracts include cash disbursements only from the District's operating checking account. Any disbursement from the Director's account or payroll account is not included on the abstracts.

<sup>4</sup> We selected 69 non-payroll cash disbursements using the random number generator and the remaining 38 non-payroll cash disbursements examined were payments considered to be high risk.

- Ninety-six disbursements (90 percent), totaling \$98,934, cleared the bank before the abstracts were approved by the Board.
- Six cash disbursements, totaling \$18,422, had no Director or Assistant Director approval documented on the voucher. The majority of this total was a \$17,377 payment for the District's monthly janitorial fees, plus additional maintenance and supplies fees.
- Seventeen cash disbursements, totaling \$14,124, did not contain proper documentation in the voucher packet to verify that goods were received. The largest disbursement was for café tables and chairs intended for a library location, in the amount of \$5,276.
- Four disbursements, totaling \$1,282, were reimbursements to the Director which she approved herself. An additional nine disbursements, totaling \$633, were for mileage reimbursements made to the Director. There was no evidence of authorization of these disbursements by either the Board President or the Treasurer.

Additionally, the District has a discretionary bank account, used by the Director, to pay for professional development expenses and postage. During the audit period, 10 checks were written from the Director's account, totaling \$3,225. None of these checks were included on the monthly abstracts reviewed by the Board. The largest payment was postage for the annual report mailed to the community, which cost \$1,900. There were two other payments, of \$530 and \$330, for staff training day meals and postage. While these payments appear legitimate, the Board never reviewed or approved disbursements from this account; no claims or abstracts were audited.

As a result of the weak internal controls, there is a greater likelihood that the District could pay for unnecessary goods and services, or errors and irregularities could occur and remain undetected.

### **Payroll Disbursements**

An effective system of internal controls over payroll processing consists of written policies and procedures that describe responsibilities in preparing and disbursing payroll, and written Board authorization for salaries, wages, and fringe benefits. Payroll reports should be reviewed before disbursements are distributed to employees to catch any possible errors made during processing. Payment requests for payroll taxes or services should be presented to the Board on a voucher with an itemized invoice and should be approved for payment on the monthly abstract before disbursement is made to the payroll

processor. Finally, as signature stamps can easily be replicated and misused, they should not be used to sign payroll checks.

Internal controls over the District's payroll cash disbursement process also need to be improved. The District's payroll is processed by a vendor. The Director reviews employees' time sheets before the administrative secretary submits payroll for processing; however, neither the Director nor the Board review the processed payroll reports. Prepared payroll checks are stamped by the administrative secretary with a signature stamp containing the Board President's signature. The use of a signature stamp is inherently risky, given the lack of oversight provided to the administrative secretary. In addition, the payroll vendor is accessing the District's payroll checking account directly to withdraw money for the payroll taxes and its processing fees without the Director or the Board members ever receiving the invoices for review. Further, the vendor's fee is not included on an abstract presented for the Board's review because the vendor takes the fee directly from the payroll bank account.

We examined all 107 non-check disbursements out of the payroll account, excluding bank fees and/or bank adjustments, totaling \$924,553, to determine whether they were for appropriate District purposes. The majority of the non-check disbursements were for employees' direct deposits and payroll taxes. The payroll vendor deducted 46 payroll service fees, totaling \$4,626, from the District's payroll checking account during our audit period. These fees were not included on abstracts presented to the Board for approval. In addition, seven payroll service invoices, totaling \$366, could not be found by either the District's administrative secretary or the bookkeeper.

As a result of these deficiencies, there is a greater likelihood that the District could pay excessive payroll amounts, fees, and taxes, and that errors or irregularities could occur and remain undetected.

## **Online Banking**

Online banking allows the convenience of moving money between various bank accounts and to external accounts, reviewing transaction histories, reconciling accounts in real time, and monitoring cash balances. The District is allowed to disburse or transfer funds in its custody by means of electronic transfer. To ensure that funds are secure, it is important that the District grants access to the online banking system based on job duties and responsibilities. District officials should document the employees that are authorized to perform online banking transactions. Management should also preauthorize transfers and document the purpose, source, destination and amount of each transfer.

The District's use of online banking did not ensure the security of District funds. The Director, the Treasurer, the administrative secretary, and the bookkeeper all share the same user name and password for the online banking function, making it virtually impossible to determine who made the transfers.

While reviewing the payroll account for non-check disbursements, we found a \$2,000 transfer to the District's credit card account on December 5, 2012.<sup>5</sup> The Director informed us that she made this online transfer because the account was over its credit limit and she needed to pay a portion of the balance due to make more purchases during the month. The Director told us that after she made the transfer, she notified the Treasurer. As a result, we expanded our review to cover all of the credit card statements during our audit period, plus the February 2013 statement. We found three similar transfers: two from the money market savings bank account and one from the operating account, for a total of \$13,624. Table 1 shows the unauthorized bank transfers made to the Director's credit card account during the period ending in February 2013.

<b>Statement Date</b>	<b>Payment Amount</b>	<b>Transfer Date</b>	<b>Transfer From</b>
January 2012	\$1,500	11/28/2011	Operating
December 2012	\$2,000	12/5/2012	Payroll Checking
January 2013	\$5,000	1/16/2013	Money Market Savings
February 2013	\$5,124	2/14/2013	Money Market Savings
<b>Total</b>	<b>\$13,624</b>		

While the Director acknowledged making the first three transfers, District officials could not determine who made the \$5,124 transfer in February 2013. The Treasurer was not aware of the specific transactions; rather, he had discussed with the Director, in general terms, the need to transfer moneys to cover year end purchases. The Director should not be allowed to make an online bank transfer. Only an individual with signature rights, such as the Treasurer or the Board President, should be given access to the bank accounts. In total, the District spent over \$35,500 on this credit card during the audit period. Due to this weakness, we reviewed credit card purchases listed on the statements from January through the December 2012 statement,

<sup>5</sup> The only authorized user of the credit card is the Director; she uses it to purchase books and other library materials online. In addition, we found the Director used the card to purchase bakery items for library functions, travel for conferences, furniture, and membership dues. Each month's credit card statement, including a description of purchases made, is supplied to the Board in the monthly Board packet.

totaling over \$40,000.<sup>6</sup> They all appeared to be legitimate District purchases; however, this does not diminish the need to limit access to online banking to those officials with fiscal authority to disburse funds.

## Recommendations

1. The Treasurer should ensure that disbursements are not made until the related claims have been audited and approved for payment.
2. The Board should follow the special legislation that created the District and audit claims before disbursements are made. The audit should include reviewing all vouchers and itemized invoices. This includes payments made from the Director's account.
3. The Board should not allow the bookkeeper access to the District's bank account to withdraw funds for monthly service fees.
4. The Board or a District official not involved in the cash disbursement functions should review the monthly bank reconciliations and canceled checks.
5. District officials should not allow payroll checks to be signed using a signature stamp.
6. The Board should require that the Director reviews and certifies payroll reports prior to the distribution of paychecks and direct deposits.
7. The Board should not allow the payroll vendor to access the District's bank account to withdraw funds for payroll taxes and service fees.
8. The Board should require that the payroll vendor submit invoices to the Board for audit and approval prior to payment.
9. The Board should restrict the online bank account access so that only those with disbursement authority have the ability to make bank transfers.
10. District officials should not allow online banking users to share user names and passwords.

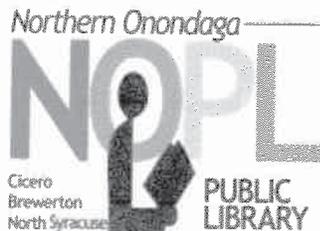
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<sup>6</sup> The reason for the discrepancy between what was paid out on the credit card and what was purchased are refunds of returned merchandise, totaling approximately \$4,500.

## **APPENDIX A**

### **RESPONSE FROM DISTRICT OFFICIALS**

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



**NOPL Administration Office**  
8686 Knowledge Lane - Suite 1  
Cicero, NY 13039  
Phone: 315- 699-2534  
Fax: 315-699-2301

October 21, 2013

[REDACTED]  
Office of the State Comptroller  
State Office Building, Room 409  
333 East Washington Street  
Syracuse, New York 13202

Dear [REDACTED]

The following is the Northern Onondaga Public Library District (District) response to the audit conducted by New York's Office of the State Comptroller. The Board would like to thank the auditor for his professional and helpful conduct during the audit. The report has a number of findings and has made ten recommendations as a result of these findings. The Board agrees with a number of the recommendations and as of the date of this report we have already made the following changes:

1. A recommendation was made to not allow the bookkeeper access to the District's bank account for electronic payment. While we feel that it is an acceptable practice to pay vendors electronically, we have stopped this practice and the bookkeeper, as well as others, will be paid by check.
2. A recommendation was made for the Board or District official to review the monthly bank reconciliations and cancelled checks. The Treasurer will now be sent all bank reconciliations and the Treasurer will review monthly.
3. A recommendation was made to no longer use a signature stamp for payroll checks. We are no longer using a signature stamp and all checks will have original signatures on them.
4. A recommendation was made to have the Executive Director review and certify all payrolls prior to distribution of paychecks and direct deposits. Going forward, prior to issuing the paychecks or direct deposits the Executive Director will review the payroll reports.
5. A recommendation was made that the Board should restrict the online bank account access for the ability to make bank transfers and all online banking users should have different user names and passwords. The Board is in the process of formulating procedures for bank transfers and working with the bank to establish different user names and passwords for each user.

We as the Board believe that we have effective controls over cash disbursements, although they do not adhere entirely to the procedures described in the legislation that established the district in 1995. Times have changed; the composition of the Board has changed; the organization has matured and our internal controls have also changed over time. As described in the original legislation, the Treasurer should audit all cash distributions before any checks are written. We feel that this policy is out dated and will hinder the Board going forward.

See  
Note 1  
Page 14

Our internal control for cash disbursements is for the Executive Director to approve all invoices for payment. This includes ensuring that all invoiced services and products were performed or received accordingly. Upon approval the invoices go to the bookkeeper where checks are cut and recorded in our general ledger. After the checks and transfer of funds are prepared the bookkeeper then gives the checks, with invoices or other appropriate information attached, to the Treasurer or Board President for signature. The Board President or the Treasurer review all invoices again before signing any check or transfers. At our monthly meeting the abstract is then reviewed again by the Board. Since this is not the procedure established in our by-laws or special legislation we were deemed as doing things incorrectly. In the coming months the Board will be looking at ways to change the by-laws and special legislation to conform to current procedures. We believe that these procedures do provide effective oversight for cash disbursements, while enabling efficient and timely payment of bills.

See  
Note 2  
Page 14

Also, as a result of this report, guidelines for use of the Director's checking account will be established to conform to our normal cash disbursement process. This in no way is an indication that we feel our Executive Director was abusing these funds but rather a tightening of controls. We are also in the processing of reviewing and changing our credit card purchasing and payment procedures.

In conclusion we again would like to thank the Office of the State Comptroller for conducting the audit. We also wish to assure NOPL taxpayers that as library trustees we will continue to wisely use and diligently protect the District's assets as we work to provide excellent library services to the communities served by the Northern Onondaga Public Library District.

Sincerely,

Jeffrey E. Trubia, Treasurer  
Northern Onondaga Public Library

## APPENDIX B

### OSC COMMENTS ON THE DISTRICT'S RESPONSE

#### Note 1

The special legislation creating the District provides that the Treasurer shall not disburse any moneys “except after audit by the Board of Trustees.” It is the Board, not the Treasurer, that has the duty to audit claims before payment.

#### Note 2

The special legislation that created the District provides that no moneys shall be disbursed by the Treasurer except after audit by the Board. It also provides that the Board shall audit all claims and order payment thereof, except claims for fixed salaries and retirement contributions. The District may not supersede this requirement by changing its by-laws, absent an amendment to the special legislation that created the District.

## APPENDIX C

### AUDIT METHODOLOGY AND STANDARDS

The objective of our examination was to assess the financial operations of the District. To accomplish this, we performed an initial assessment of the 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: general governance, Board oversight and financial condition, cash receipts and disbursements, purchasing, payroll, and information technology.

During the initial assessment, we interviewed appropriate District officials, performed limited tests of transactions, and reviewed pertinent documents, such as policies, procedures, Board minutes, and financial records and reports. In addition, we obtained information directly from the computerized financial databases and then analyzed it electronically using computer-assisted techniques. This approach provided us with additional information about the District's financial transactions as recorded in its databases. Further, we reviewed the District's internal controls and procedures over the computerized financial databases to help ensure that the information produced by such systems was reliable.

After reviewing the information gathered during our initial assessment, we determined that the controls appeared to be adequate and that limited risk existed for most of the financial area we reviewed. We then decided upon the reported objective and scope for the area with the greatest risk. We examined cash disbursements for the period of January 1, 2012, to January 31, 2013. Our audit included various procedures to gather relevant evidence concerning our stated objectives, as follows:

- We interviewed the Board President, the Treasurer, and the administrative secretary to gain an understanding of the internal controls surrounding non-payroll and payroll cash disbursements.
- We traced a sample of all 107 non-check cash disbursements, excluding bank fees and bank adjustments, from the payroll checking account made during our audit period, totaling \$924,553, to payroll reports and invoices to verify that they were supported.
- We traced 29 non-check cash disbursements, totaling \$36,757, during our audit period from the operating checking account to vouchers and abstracts to verify that they were appropriate District expenses.
- We used a random number generator to select a sample of 69 non-payroll cash disbursements, totaling \$96,304. We selected an additional 38 non-payroll cash disbursements, totaling \$4,408, based on high risk factors including payments to the Director and the administrative secretary.
- We tested non-payroll cash disbursements to determine if they were on an abstract, contained sufficient backup documentation such as invoices and price quotes, and included goods/services that appeared to be legitimate and necessary. We checked for evidence of Board approval on the claims and in the Board's official meeting minutes.

- We used a random number generator to select a sample of 30 payroll cash disbursements, totaling \$15,045, and verified that the disbursements were appropriate. Based on high risk factors, we traced the salaries of the Director and the administrative secretary to contracts and to raises authorized in the Board minutes.
- We selected all cash disbursements from the Director's bank account during our audit period to ensure that they were for a legitimate District purpose. We traced the disbursements from the bank account check book to supporting documentation, and then to the bank statements and the canceled checks.
- We reviewed all credit card statements for evidence of payment via online banking transfer and payment via check. We then traced those online banking transfer payments to the respective bank statements.
- We reviewed the supporting documentation for credit card statements from January 2012 through December 2012 to ensure that the purchases were legitimate District expenditures. We extended our review of credit card statements to February 2013.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit 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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