



# Connetquot Public Library Cash Disbursements

## Report of Examination

Period Covered:

July 1, 2015 – October 31, 2016

2017M-125



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**

September 2017

Dear Library Officials:

A top priority of the Office of the State Comptroller is to help local government officials manage government resources efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support government operations. The Comptroller oversees the fiscal affairs of local governments statewide, as well as compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving operations and Board of Trustees 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 Connetquot Public Library, 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 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 Connetquot Public Library (Library) is located in the Town of Islip in Suffolk County. The Library is a school district public library that received its charter from the New York State Board of Regents in December 1974 and is overseen by the New York State Education Department.<sup>1</sup>

The Library is governed by a five-member Board of Trustees (Board) elected by the residents of the Connetquot Central School District. The Board is responsible for the general management and control of Library financial affairs. The Board appointed a Library Director (Director), who is responsible for overseeing the Library's day-to-day administration. The Treasurer, who is appointed by the Board, is the custodian of all Library funds, and is responsible signing checks and disbursing funds under the Board's direction. Library appropriations for the 2016-17 fiscal year totaled \$6,040,900, funded primarily with real property taxes.

## Objective

The objective of our audit was to examine the Library's controls over cash disbursements. Our audit addressed the following related question:

- Did the Board fulfill its oversight responsibility by ensuring that all moneys were disbursed appropriately?

## Scope and Methodology

We examined the Library's cash disbursement practices for the period July 1, 2015 through October 31, 2016.

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.

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<sup>1</sup> A school district public library is an autonomous entity (separate from the school district) and is established by the school district's voters, who vote on the Library's budget. The school district levies and collects taxes for and remits those taxes to the Library.

**Comments of Library  
Officials and Corrective  
Action**

The results of our audit and recommendations have been discussed with Library officials and their comments, which appear in Appendix A, have been considered in preparing this report. Library officials generally agreed with our recommendations and indicated they have initiated 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 Library's business office.

## Cash Disbursements

The Board is responsible for the general management and control of the Library's finances and for ensuring that adequate internal controls are in place over cash disbursements. The Board fulfills this responsibility, in part, by auditing and approving claims, monitoring the budget and establishing policies and procedures to ensure that cash and other resources are properly safeguarded. The Treasurer is responsible for depositing and disbursing Library funds, maintaining accounting records and providing a monthly Treasurer's report to the Board. In addition, the Board may establish a petty cash fund to pay certain expenditures in advance of the Board's claims audit.

The Board needs to improve controls over the Library's cash disbursement process. Although the Board approved warrants that were prepared by the senior clerk, it did not audit and approve claims before they were paid. In addition, the Board adopted a policy granting check signing authority to seven Library staff members and officials, thereby curtailing the Treasurer's duties and diminishing an important segregation of functions designed to help ensure that Library funds are disbursed appropriately. Furthermore, while a petty cash fund is generally used for small, infrequent purchases, the Board established a petty cash fund at \$25,000 rather than at the lowest amount practical. As a result, Library officials disbursed \$146,877 from the petty cash checking fund for routine operating expenses during the audit period without adequate oversight. Finally, the Board did not monitor and amend its budget, which allowed budget line items to be routinely overexpended and purchases to be made without available appropriations.

### Claims Audit Process

New York State Education Law requires the Board to audit and approve all claims prior to directing the Treasurer to pay them. An effective claims processing system ensures that all claims are subjected to an independent, thorough and deliberate review. Such an audit helps ensure that each claim contains sufficient supporting documentation to verify compliance with Board-adopted policies and that the amounts claimed represent proper Library expenditures. In addition, the claims audit should determine whether the claims are properly itemized and supported and whether the Library actually received the goods or services described. Each claim should also be listed on a warrant with total dollar amount and the Board's approval should be documented in the Board minutes.

The Board approved a purchasing policy which requires a signed purchase order (PO) or service contract before a purchase is made.

A properly functioning PO system helps ensure that purchases are properly authorized and preapproved, and that adequate funds are available before a purchase is made. The PO subsequently provides a cross-reference to the vendor's invoice, an itemized original receipt and other applicable documentation to allow for a proper claims audit, including the signature of the person giving rise to the claim. A "confirming" PO is one issued after the goods or services have already been ordered or received. Library officials must strictly control and limit the use of confirming POs to emergency purchases, because routine purchases made before a PO is issued circumvent the approval and price verification functions of the normal purchasing process.

The Board does not audit claims, and has not established an adequate cash disbursement process to ensure that all claims are in compliance with the purchasing policy. Instead, the Library's senior clerk reviewed claims and prepared checks, which were reviewed, signed and approved for payment by various Library staff members or officials.

During the audit period, the Library paid claims totaling \$3,486,228. We reviewed a sample of 30 claims totaling \$135,391<sup>2</sup> and found that Library officials did not follow the Board's purchasing policy for 21 claims totaling \$52,491 (some claims had more than one discrepancy). For example:

- Purchase orders were not attached to seven claims totaling \$2,993.
- Eight claims totaling \$9,156 contained confirming POs prepared after the invoice was received from the vendor.
- Five claims totaling \$25,968 had POs dated in a previous fiscal year. For example, officials approved a purchase order on June 17, 2014 for leased business equipment. The monthly lease payment increased twice during the term of the lease, but Library officials continued to use the original PO for the following three fiscal years rather than approving a PO each year for the increased amounts.
- POs for three claims totaling \$24,176 did not have a dollar amount but simply listed the item or service to be purchased.

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<sup>2</sup> See Appendix B for details of sample selection.

- Ten purchases totaling \$3,661 made on three credit card claims either contained a confirming PO or did not have sufficient supporting documentation.

While our review did not find any inappropriate purchases, the Board's failure to audit claims increases the risk of payments for goods and services that are unauthorized, excessive or unnecessary. As a result, there is limited assurance that purchases without preapproved POs are made at the best price and quality and are for legitimate and authorized Library purposes.

## **Treasurer's Duties**

A school district public library board has the power to appoint officers and employees, including a treasurer. As custodian of Library funds, the Treasurer is responsible for depositing and disbursing funds, maintaining appropriate accounting records and providing the monthly Treasurer's report to the Board. To adequately safeguard and prevent unauthorized use, the Treasurer should maintain custody of her electronic signature and directly supervise the check signing process.

The Library disburses funds from three of its six bank accounts: an operating account, a petty cash account and a payroll account. Although the Board appoints a Treasurer each year at its annual reorganizational meeting, the Treasurer's functions are limited to manually signing checks issued from the operating account, and reviewing the disbursement warrants for this account. The Treasurer also has check signing authority for the payroll account, but does not retain control of her electronic signature.

Disbursements made from the payroll account are electronically signed with the Treasurer's signature. The Treasurer does not maintain custody of or supervise the disbursement and check signing process of the payroll checking account. The principal clerk prepares payroll and submits it to a payroll processing vendor that affixes the Treasurer's signature to the payroll checks. The Treasurer does not review the processed payroll nor a warrant of the payroll disbursements. When the Treasurer does not retain control of her electronic signature, there is an increased risk that inappropriate checks could be issued without the Treasurer's knowledge.

Further, the Treasurer is not a signatory and performs no oversight of the other four bank accounts (the petty cash account and three investment accounts). Seven staff members and officials are signatories for these accounts:<sup>3</sup> a Trustee, principal clerk, senior

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<sup>3</sup> Checks from the petty cash checking account require two signatures.

clerk, Head of Adult Services, Head of Children's Services, Library Director and Assistant Library Director.

By not limiting check signing authority to the Treasurer, the Board has developed a check signing practice that diminishes an important segregation of functions to help ensure that Library funds are safeguarded and properly expended. In addition, it is essential that the Treasurer, or other Library staff under her direction, performs the duties for which the Treasurer is ultimately responsible, including maintaining accounting records, depositing and disbursing funds and providing a monthly Treasurer's report to the Board.

### **Petty Cash Checking Account**

New York State Education Law authorizes the Board to establish a petty cash fund, in an amount the Board determines, to make payments in advance of audit by the Board. Generally, the amount of cash kept in the petty cash fund should be authorized at the lowest amount practical. Petty cash payments usually involve small amounts required for infrequent purchases such as office supplies. The custodian of the petty cash fund should periodically request reimbursement for the fund by submitting all bills and receipts for purchases made from petty cash. As with all other claims against the Library, the Board should audit petty cash reimbursement requests in the same manner as other claims.

The Board approved a financial management policy authorizing the use of a petty cash checking account with a monthly limit of \$25,000 to make payments for claims that occurred prior to the monthly Board meeting. Library officials disbursed \$146,877<sup>4</sup> from this checking account during the audit period. While the policy authorizes the Library Director to pay certain bills using the petty cash checking account, the account was not established at the lowest practical amount, and four Library staff members were authorized to sign checks for this account. Further, the Board did not audit the petty cash checking account claims. While the senior clerk provides a financial report to the Board, it is not a substitute for the audit of claims and does not provide sufficient detail of disbursements for the Board to adequately monitor financial activity.

We selected and reviewed 14 petty cash disbursements, totaling \$16,027,<sup>5</sup> and found that 10 disbursements totaling \$15,906 (99 percent of the dollar amount) were for routine operating expenses that should have been paid through the Library's claims process. These disbursements included payments for charges to the Library's credit

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<sup>4</sup> The Library expended \$119,430 from the "petty checking account" during the period July 1, 2015 through June 30, 2016, and \$27,447 during the period July 1 through October 31, 2016.

<sup>5</sup> See Appendix B for details of sample selection.

card, custodial supplies, monthly landscaping services and security cameras. By not establishing a petty cash fund at the lowest practical amount, combined with not auditing petty cash disbursements made by multiple check signers, the Board has increased the risk that funds could be used for inappropriate purposes without detection.

## **Budgetary Controls**

The Board is responsible for monitoring Library expenditures to ensure they stay within total annual budget appropriations. Effective budgetary controls limit expenditures to the specific purposes and amounts authorized in the annual operating budget. No expenditure should be made unless an amount has been appropriated for that particular purpose and the amount is available. It is therefore essential for the Board and Library officials to monitor actual expenditures against budgeted appropriations to ensure that appropriations are not overspent. Budget transfers should be made before line item accounts in the budget are overexpended.

Budget Line Items – The Board did not effectively monitor the budget to ensure that budget line items were not overexpended. We reviewed all of the Library’s 2015-16 budget line items listed in the year-end budget status and found that 48 line items were overexpended by \$412,672. The Treasurer did not make or request approval for budget transfers before expending funds, and funds were disbursed without sufficient appropriations in budget line items. The Library Director told us that the Board does not perform budget transfers throughout the year or at year end. The Board received monthly budget status reports throughout the year but did not address the negative appropriation balances. Although the Library did not overexpend the total budget appropriations for 2015-16, when expenditures repeatedly exceed available budget appropriations, there is an increased risk of operating deficits that could affect the Library’s ability to provide essential services.

Assigned Fund Balance – The estimation of fund balance<sup>6</sup> is an integral part of the budget process. A library may assign a portion of fund balance for a specific purpose, such as a capital outlay, that can help mitigate the need to cut services or raise taxes. Because the budget also shows residents how officials plan to spend tax dollars, the use of fund balance or any changes made to the budget should be transparent and provide accountability to residents.

The 2015-16 budget did not include provisions for the Library to use assigned fund balance for renovation of the Library’s circulation desk and the children’s activity room. Instead, the Board disbursed \$297,584 from assigned fund balance without budgeted appropriations

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<sup>6</sup> Fund balance is the difference between revenues and expenditures accumulated from prior fiscal years over a period of time.

or making adjustments to the budget to authorize and reflect these disbursements. Because the budget serves as a way to communicate to residents the manner in which officials plan to spend tax dollars, a more transparent and appropriate method for paying for the projects would have been to include a specific budgetary provision for the use of fund balance. Further, when disbursements are made without an available appropriation there is an increased risk that expenditures will exceed the amounts actually available.

## **Recommendations**

The Board should:

1. As a whole, conduct a thorough and deliberate audit of claims for payment, including petty cash reimbursements, to verify that each claim contains sufficient supporting documentation and that amounts claimed are for proper Library expenditures.
2. Ensure the Treasurer maintains custodial control over the Library's bank accounts, and limit signatory rights on the bank accounts.
3. Establish a petty cash policy that limits the types and amounts of expenditures that can be made with petty cash and reduce the petty cash account to the lowest practical amount.
4. Closely monitor the purchasing process to ensure that purchases are made according to policies.
5. Ensure that POs are prepared and approved in advance of any purchase and limit the use of confirming POs to emergency situations.
6. Conduct a careful and thorough review of the monthly budget status report and ensure that appropriate budget transfers are made in a timely manner so that budget line items are not overexpended.
7. Develop accurate budgets that include all planned use of fund balance.

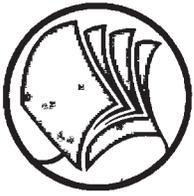
The Treasurer should:

8. Approve payroll before checks are electronically signed, and maintain control over her electronic signature.

## **APPENDIX A**

### **RESPONSE FROM LIBRARY OFFICIALS**

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



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Director

VIA E-MAIL & FIRST CLASS MAIL

September 14, 2017

Ira McCracken, Chief Examiner  
Division of Local Government and School Accountability  
Office of the State Comptroller  
NYS Office Building, Room 3A10  
250 Veterans Memorial Highway  
Hauppauge, NY 11788-5533

Dear Mr. McCracken:

The Connetquot Public Library Board of Trustees has received and reviewed the Office of the State Comptroller's draft Report of Examination – Cash Disbursements, covering the period of July 1, 2015, through October 31, 2016. We appreciate the professionalism demonstrated by your staff in conducting the audit as well as the recommendations offered to improve the internal financial controls. The intent of this letter is to serve as both our response to the findings and our Corrective Action Plan.

One factual finding contained in the Draft Report which the Library would like to address relates to the "Budget Line Items," on page 9. With respect to the overspent budget lines, the Library stresses that a corresponding 54 lines were underspent, and the Library underspent its total annual budget by \$73,525. Notwithstanding, as will be reflected below, the Library accepts the Office of the Comptroller's recommendation regarding timely budget transfers. In addition, the Library thanks your Office for acknowledging that no inappropriate purchases were found during the audit period, as well.

With respect to the recommendations made by your office, the Connetquot Public Library's Trustees and Administration have met to discuss and decide upon the Library's actions. Where not specifically indicated, the Library is in the process of updating its procedures to reflect these changes:

Recommendation 1: As a whole, conduct a thorough and deliberate audit of claims for payment, including petty cash reimbursements, to verify that each claim contains sufficient supporting documentation and that amounts claimed are for proper Library expenditures:

Library Action 1: The Board of Trustees designates a trustee each month to thoroughly review all claims within the period. An electronic audit trail demonstrates that the designated trustee accessed the report and reviewed all supporting documentation and other relevant information, such as NYS OGS - State contract award number. At the regular meeting of the Board of Trustees, a quorum of Trustees reviews all claims and affirm that they have been audited. Any claim not supported by sufficient documentation remains unpaid until such documentation is received and reviewed.

Recommendation 2: Ensure the Treasurer maintains custodial control over the Library bank accounts, and limit signatory rights on the bank accounts:

Library Action 2: The Treasurer appointed by the Board of Trustees has always carried out the function of the office and maintained control over the Library's bank accounts, and the following has been implemented: (1) The Library Treasurer was appointed on July 18, 2017, and took an Oath of Office on July 24, 2017; (2) A Deputy Treasurer was appointed on July 18, 2017, and took an Oath of Office on July 18, 2017; and (3) The Treasurer and Deputy Treasurer are the only signatories on all Library bank accounts.

Recommendation 3: Establish a petty cash policy that limits the types and amounts of expenditures that can be made with petty cash and reduce the petty cash account to the lowest practical amount.

Library Action 3: The Library's "Financial Management Policy" was updated on June 8, 2017, to limit the petty cash fund balance to \$1,000 at any one time, with no single expenditure exceeding \$100. The Library now has two established petty cash funds: (1) Petty cash — \$350; and (2) Petty checking — \$650. These amounts were determined to be the lowest practical amount.

Recommendation 4: Closely monitor the purchasing process to ensure that purchases are made according to policies.

Library Action 4: In addition to Library Action 1, the Board of Trustees will ensure that purchases continue to be made accordance with the Library's Procurement Policy.

Recommendation 5: Ensure that POs are prepared and approved in advance of any purchase and limit the use of confirming POs to emergency situations.

Library Action 5: As of July 1, 2016, all POs are generated and approved within the Library's accounting software. As a result, all POs are prepared and approved in advance of purchasing, including those made by credit card. This limits Library use of confirming POs to emergency situations. On July 1, 2017, all standing POs were prepared and approved for the 2017–18 fiscal year, which will continue to occur in future years as well.

Recommendation 6: Conduct a careful and thorough review of the monthly budget status report and ensure that appropriate budget transfers are made in a timely manner so that budget line items are not overexpended.

Library Action 6: The Board of Trustees will continue to monitor the balances and ensure that any negative balances will not impact the total appropriation. Further, the Board of Trustees will make necessary budget transfers in a timely manner.

Recommendation 7: Develop accurate budgets that include all planned use of fund balance.

Library Action 7: Currently, the use of fund balances is only authorized pursuant to duly adopted resolution of the Board of Trustees. The associated disbursements are reflected in the monthly financial reports. Additionally, the Library will implement the following: (1) Assigned fund balances and any anticipated disbursements will be disclosed with the annual proposed operating budget; (2) Monthly financial reports presented to the Board of Trustees will include a balance sheet of current assets, liabilities and assigned fund balances; and (3) Prior to the disbursement of any assigned funds, the Board of Trustees will adopt a resolution containing a description of the action and exact totals.

Recommendation 8: Approve payroll before checks are electronically signed, and maintain control over her electronic signature.

Library Action 8: This recommendation was adopted, effective August 24, 2017.

We thank you for your Office's valuable suggestions and have added these actions into our operating procedures.

Respectfully,

Dorothy Roman  
President, Board of Trustees  
Connetquot Public Library

cc: Connetquot Public Library Board of Trustees  
Kim DeCristofaro, Director, Connetquot Public Library

## APPENDIX B

### AUDIT METHODOLOGY AND STANDARDS

The objective of our audit was to examine cash disbursements for the period July 1, 2015 through October 31, 2016. To achieve our audit objective and obtain valid audit evidence, we performed the following audit procedures:

- We interviewed Library officials and staff to gain an understanding of the claims audit and approval process, reviewed Board policies related to the audit and payment of claims and reviewed Board minutes for evidence of the performance of a claims audit.
- We reviewed the list of Library employees with signatory rights and the bank's list of employees with signatory rights for all bank accounts and the safe deposit box. We reviewed the Board minutes for evidence of approval for signatory rights.
- We reviewed 30 higher-risk claims paid during our audit period, totaling \$135,391, including 14 from the petty cash checking account, selected from the 2015-16 and 2016-17 cash disbursements journals. We considered higher-risk claims to include payments made to individuals, purchases from unusual or unknown vendors, checks paid from the petty cash account and credit card payments. We determined whether the claims contained sufficient supporting documentation, complied with Board-adopted policies and statutory requirements, contained appropriate approvals and represented proper Library expenditures. We also considered whether claims were appropriate petty cash expenditures.
- We reviewed canceled check images, accounting records and bank statements to determine whether those records were consistent with the claims.
- We interviewed Library officials and reviewed the Library's internal control manual and Board minutes to gain an understanding of the Treasurer's responsibilities.
- We reviewed all 101 budgeted expenditure line item accounts totaling \$6,021,250 and determined which budget lines had a negative balance as of June 30, 2016. We documented and totaled the negative expenditure balances.
- We reviewed budget activity reports for the five highest overexpended account codes with original appropriations of \$704,000 for the 2015-16 fiscal year to determine how long the codes were overexpended, and whether transfers were made to correct any overexpenditure and presented to the Board for approval.

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.

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