



# Edinburg Common School District Tax Collection

## Report of Examination

Period Covered:

July 1, 2009 – August 31, 2015

2016M-233



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 2018

Dear School District Officials:

A top priority of the Office of the State Comptroller is to help school district officials manage their districts efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support district operations. The Comptroller oversees the fiscal affairs of districts statewide, as well as districts' 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 district operations and Board of Education governance. Audits also can identify strategies to reduce district costs and to strengthen controls intended to safeguard district assets.

Following is a report of our audit of the Edinburg Common School District, entitled Tax Collection. 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 district 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 Edinburg Common School District (District) is located in the Towns of Edinburg, North Hampton and Day in Saratoga County. The District is governed by the Board of Education (Board), which is composed of three elected members. The Board has the power to approve the tax levy and issue a warrant for the collection of taxes. The Board is responsible for the general management and control of the District's financial and educational affairs, including oversight of the collection of taxes. The Superintendent of Schools (Superintendent) is the District's chief executive officer and is responsible, along with other administrative staff, for the District's day-to-day management under the Board's direction.

The District appoints a Tax Collector (Collector) to collect real property taxes pursuant to the tax warrants from the Board. The tax warrant directs the Collector to collect taxes for the District and remit those taxes to the Business Manager. The District's bank also collects and deposits taxes for the District and remits all receipts for collections to the Business Manager. In 2009, 2010, 2011, 2012, 2013 and 2014, the adjusted warrants from the Board totaled \$1.8 million, \$1.9 million, \$1.9 million, \$2 million, \$2 million and \$2.1 million, respectively.

The District operates one school with approximately 70 students and 30 employees. The District's budgeted appropriations for the 2015-16 fiscal year were \$3.4 million, which were funded primarily with real property taxes, State aid and grants.

## Objective

The objective of our audit was to review the Tax Collector's process. Our audit addressed the following related question:

- Did the Tax Collector properly record and remit all tax collections to the Business Manager for deposit?

## Scope and Methodology

We examined the Tax Collector's records for the period July 1, 2009 through August 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  
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. District officials generally agreed with our recommendations and have initiated, or indicated they planned to initiate, corrective action.

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of General Municipal Law, Section 2116-a (3)(c) of New York State Education Law and Section 170.12 of the Regulations of the Commissioner of Education, a written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, with a copy forwarded to the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. The Board should make the CAP available for public review in the District Clerk's office.

## Tax Collection

New York State Real Property Tax Law holds the Collector liable for any moneys received or collected on any school tax roll. The Collector is responsible for accurately and appropriately recording and remitting for deposit all moneys received. This requires maintaining accurate and complete records and reports and appropriately remitting all collections intact<sup>1</sup> to the Business Manager for deposit. Furthermore, the Collector is responsible for ensuring penalties for late payments are enforced.

Total taxes collected for the years 2009 through 2014 were \$8,890,255, of which \$8,471,675 were collected by the Collector and \$423,757 were collected by the District's bank.<sup>2</sup> The Collector recorded that she collected \$94,713 in cash. However, the Collector remitted \$92,323 in cash collections to the Business Manager for deposit, resulting in a shortage of \$2,390. The shortage occurred because the Collector did not record certain payments<sup>3</sup> made by check and substituted the checks for the cash recorded but not remitted to the Business Manager for deposit. The Collector did not provide the Business Manager with sufficient records to identify these discrepancies when she turned over the collections for deposit or maintain sufficient records of collections.

Furthermore, the Collector recorded \$22,805 of cash payments for taxes due after the date that penalties would be assessed but did not record or remit the associated penalties. Because the Collector did not maintain accurate and complete records, we could not determine whether \$456 of penalties that should have been paid for those taxes were actually collected. Additionally, the Collector accepted payments made by check after the date that penalties would be assessed but did not record the payment of penalties. Due to the lack of adequate records, it is unclear whether residents paid penalties in cash and the Collector did not record or remit them or whether the Collector waived penalties for those residents. After we concluded our fieldwork, the District appointed a different person to serve as its Collector. Furthermore, the former Collector resigned from her position as a bus driver in June 2018 and paid restitution to the District totaling \$1,200.

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<sup>1</sup> Intact means in the same amount and form (cash or check) as received.

<sup>2</sup> These collections included \$5,178 of refunds appropriately processed by the Business Manager for taxpayers who overpaid their tax bills.

<sup>3</sup> Payments made for penalties which were due, payments made for penalties which were not due (the taxpayer appears to have included penalties in error) or other overpayments which appear to have been made in error.

## **Collections Recorded and Remitted**

All collections must be adequately documented to include the payee name, the tax bill number and parcel identification the payment was made for, the date of payment, the amount paid and the form of payment (cash, check or money order). Best practices also require the Collector to provide all payees with a receipt to document the payment. Additionally, all collections must be turned over to the Business Manager intact for deposit. This process prevents the cashing of checks from the proceeds of cash collections.

Additionally, good internal controls require the Collector to provide the Business Manager with sufficient supporting documentation for the collections to allow the Business Manager to verify that the deposit was prepared accurately. The Business Manager should then provide the Collector with a receipt to document the amount received.

All taxpayers received two-part tax bills. Upon receiving payments, the Collector told us she stamped the top and bottom portions of the tax bill as paid, recorded the date it was paid, circled the amount paid and initialed it on the top and bottom portion of the bill. The Collector gave the top half of the tax bill to the taxpayer as a receipt for payment and used the bottom portion to record payments (the tax bill paid, payee, amount paid, form of payment, and date of payment) in her computerized tax system (system). The system also captured the date that the Collector recorded each transaction (transaction posting date).

Before remitting collections to the Business Manager, the Collector printed a cash receipts journal from the system for the associated collections that documented the payee, bill number, form of payment, date the tax bill was recorded as paid and amount paid. The Collector then prepared a deposit slip and a worksheet for each deposit that listed the amount of checks, amount of cash and the total amount to be deposited. She then turned the collections, deposit slip and worksheet over to the Business Manager. The Business Manager then verified the deposit slip against the records provided from the Collector and deposited the collections.

The Collector did not provide the Business Manager with a copy of the cash receipts journal. Furthermore, the Collector told us that she destroyed the bottom portion of the tax bills at the end of each collection period. The Collector told us that she shredded the bottom portion of the tax bills because the former Collector told her that was what she did.

Because the Collector destroyed the bottom portion of tax bills, we compared what was recorded in the system to detailed duplicate deposit slips. While we found that total payments recorded for each

deposit agreed with the total amount deposited, the composition of total cash and checks recorded did not agree with the composition of total cash and checks deposited. For example, on October 20, 2014, the Collector recorded payments totaling \$33,654 in the system; \$33,058 of payments made by check and \$596 of payments made by cash. The deposit made for those payments totaled \$33,654 but included \$33,205 in checks and \$449 of cash, a cash shortage of \$147.

As a result of these discrepancies, we obtained deposit compositions from the District’s bank, which included images of all checks included in each deposit and the deposit slips. Using the deposit compositions, we compared the amounts recorded as paid in the system<sup>4</sup> for each tax bill to the associated check images. We also compared amounts recorded in the system as paid in cash to the total cash deposited. We found that the Collector under-recorded certain payments made by check. She did so by recording only the payment of the tax amount due; she did not record payments made for penalties or overpayments. She did not remit cash in an amount equal to the under-recorded checks to the Business Manager for deposit.

The Collector recorded \$94,713 of cash collections during our audit period but only remitted \$92,323 for deposit, resulting in a shortage of \$2,390, as indicated in Figure 1. To accomplish this, the Collector under-recorded payments made by check for penalties or overpayments by \$2,390 and substituted these payments made by check for cash when she remitted collections to the Business Manager.

**Figure 1: Cash Shortage**

Year	Cash Recorded in the System	Cash Deposited	Cash Discrepancy
2009	\$17,171	\$16,904	(\$267)
2010	\$10,702	\$10,452	(\$250)
2011	\$19,015	\$18,709	(\$306)
2012	\$14,078	\$13,764	(\$314)
2013	\$19,807	\$19,104	(\$703)
2014	\$13,940	\$13,390	(\$550)
<b>Total</b>	<b>\$94,713</b>	<b>\$92,323</b>	<b>(\$2,390)</b>

Penalties Due and Paid but Not Recorded – In some cases, we found the Collector backdated payments in the system (the payment date recorded by the Collector was before the transaction posting date)

<sup>4</sup> Computerized records from the tax system used by the collector to record payments.

so that it appeared the payments were made before the date that late payment penalties would begin to be assessed. Because the Collector destroyed the bottom portion of the tax bills that contained the date paid, we used check dates to assess whether those payments should have been subject to penalties.

For example, a \$37,938 deposit on October 31, 2013 contained 59 checks totaling \$36,751 and \$1,187 of cash for the payment of 102 tax bills. The checks included \$680 of mostly penalties<sup>5</sup> but the Collector only recorded \$201 in penalties in the system. This resulted in \$479 in penalties that were collected for 50 tax bills but not recorded or turned over for deposit. Furthermore, the Collector's records indicated that \$1,666 of taxes were paid with cash, but only \$1,187 was included in this deposit, resulting in a shortage of \$479.

For the 50 tax bills for which \$479 of penalties were paid but not recorded, the Collector recorded the payments on October 31, 2013<sup>6</sup> but recorded that the payment date was October 15, 2013, one day before the date when late penalties would be assessed. Payments for those 50 tax bills and penalties were made with 34 checks: 30 were dated after the penalty date; three were dated prior to the penalty date but included either an overpayment or a second check was issued for the amount of the penalty and dated after the penalty date; and one was undated. However, the undated check was specifically written for the amount of the penalties, and a second check was used to make the payment for the tax amount due. Of the \$2,390 cash shortage, we identified that \$1,306 was for penalties that were due and paid by check by taxpayers and the Collector substituted the penalties paid by check for the cash.

Overpayments Not Recorded – We also found taxpayers overpaid their tax obligations by \$1,082. These overpayments were paid by checks and were also substituted for cash collections when the Collector remitted the moneys to the Business Manager. Because the Collector did not retain the bottom portion of the tax bills, in some cases, we were unable to identify whether a taxpayer who paid the penalty was actually subject to the penalty or whether they paid the penalty in error (made an overpayment).

For example, one taxpayer paid their bill with a check dated October 14, 2014, one day before the first date penalties would be assessed. This taxpayer included \$34 of penalties that would be due if the payment was made on or after October 15, 2014. Without the bottom

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<sup>5</sup> This also included approximately \$28 in overpayments. Overpayments making up the \$2,390 shortage are addressed further below.

<sup>6</sup> According to the transaction posting date in the system, which reflects the date that the transaction was recorded by the Collector.

portion of the tax bill, we could not determine when the payment was actually made or whether the penalty paid by the taxpayer was actually due. We also identified other overpayments which appeared to have been made in error. For example, one taxpayer who paid their tax bill by check wrote the check for exactly \$35 more than the amount due, and the check was dated and deposited nearly one month before the first date that penalties would be due.

Cash Payments Recorded After the Penalty Due Date – During our audit period, we found \$22,805 of taxes that were paid with cash were recorded after the date that late penalties would be assessed (according to the transaction posting date) but the Collector recorded that the payments were made before penalties would be assessed. For example, in 2014 there was a cash payment of \$1,300 that the Collector recorded in the system on October 28, 2014. However, she recorded that the payment date was October 14, 2014, one day before the date that penalties would be assessed that year.

Furthermore, there were 10 other deposits made between October 14, 2014 and October 28, 2014, but the Collector did not turn over the \$1,300 of cash collections until October 28, 2014. Because these payments were made in cash and the Collector disposed of collection records, we cannot identify the actual payment date or determine whether penalties were due and paid but not deposited.

During our initial interview with the Collector, she told us that refunds were processed by the Business Manager. However, when we discussed the discrepancies with the Collector, she told us that if a taxpayer overpaid, she would issue a refund to them by withholding an equal amount of cash from the deposit and obtaining a money order to refund the taxpayer for their overpayment. The Collector told us that she would use her personal moneys to purchase the money order. The Collector also told us that she destroyed the records of refunds at the end of the collection cycle and, therefore, could not provide us with documentation to support this statement. Furthermore, this statement did not explain why the Collector backdated payments for penalties that were actually due or why she would issue refunds for penalties that were due.

Also, we identified and reviewed nine refunds totaling \$6,616 that were processed during our audit period by the Business Manager based on information that the Collector provided her with. These refunds were processed accurately and were supported by documentation retained by the Business Manager.

Because the Collector did not provide the Business Manager with sufficient collection records when remitting collections, the Business

## **Penalties Enforced**

Manager was unable to identify discrepancies between collections and remittances from the Collector and we could not determine whether she collected the 2 percent penalty for these payments, totaling \$456. If these records were provided to and reviewed by the Business Manager, such variances may have been identified prior to our audit. As a result, not all tax collections processed by the Collector were accurately accounted for and remitted to the Business Manager, and the District did not receive all revenues it was entitled to.

The Collector is responsible for ensuring that late payment penalties are properly enforced and recorded accurately and appropriately. The Board passes a resolution each year establishing the penalty rate and the date the penalty is effective. The penalty rate was 2 percent for each year in our audit period.

Because the Collector did not retain adequate records of collections, we used the date that checks and money orders were written to determine whether penalties were due to the District for those payments. As discussed above, we identified penalties that were due and paid but substituted for cash and not remitted to the Business Manager for deposit. However, we also identified payments made by check or money order after the penalty due date that did not include penalties.

For example, a money order totaling \$2,499 dated October 28, 2014 was used to pay five tax bills totaling \$2,499 but did not include the 2 percent penalty that was due for payments made on or after October 15, 2014. Due to the lack of collection records, we were unable to determine whether this resident paid the penalty in cash and the Collector did not record or remit it for deposit, or whether the Collector waived penalties for these tax bills. During our audit period, checks and money orders dated after the penalty due date lacked \$1,342 of penalties and we could not determine whether those penalties were paid in cash but not recorded or deposited or whether the Collector waived those penalties.

Due to the Collector's inaccurate record keeping in the system and the lack of adequate collection records, the District lacks assurance that all payments and penalties were appropriately enforced, collected, recorded and remitted to the Business Manager for deposit.

## **Recommendations**

The Board should:

1. Provide oversight of the tax collection process, including reviewing cash receipts from the system to determine whether all money reported as collected agrees to the amounts deposited.

2. Ensure penalties are enforced, appropriately collected and recorded.
3. Reconcile records of collections with deposits and ensure collections are made intact.

The Collector should:

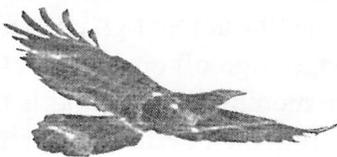
4. Remit collections to the Business Manager intact, provide the Business Manager with adequate supporting documentation of those collections and obtain a receipt for the remittance.
5. Maintain accurate accounting records and supporting documentation for all tax collections.
6. Ensure penalties for late payment are properly enforced.

## **APPENDIX A**

### **RESPONSE FROM DISTRICT OFFICIALS**

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

“A Great Place to Grow and Learn”



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4 Johnson Road  
Edinburg, N.Y. 12134  
(518) 863-8412

[ecs1@edinburgcs.org](mailto:ecs1@edinburgcs.org)

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Office of the State Comptroller  
Division of Local Government and School Accountability  
PSU-CAP Submission  
110 State Street, 12th floor  
Albany, N.Y. 12236

Dear Office of the State Comptroller,

The Edinburg Common School District and Board of Trustees thanks you for your thorough audit. We are in support of the comptroller's findings and we implemented the changes outlined below immediately when brought to our attention by the comptroller's office back in the summer of 2015. The corrective action for each item was put in place by the District Superintendent and Board of Trustees in the fall of 2015. The Business Manager and Tax Collector are responsible for implementation as per roles outlined herein.

We ask that you accept this letter as the district's combined response to the audit findings as well as serve as our corrective action plan.

**AUDIT RECOMMENDATIONS:**

Provide oversight of the tax collection process, including reviewing cash receipts from the system to determine whether all money reported as collected agrees to the amounts deposited.

Remit collections to the Business Manager intact, provide the Business Manager with adequate supporting documentation of those collections and retain a receipt for remittance.

**IMPLEMENTATION PLAN, DATE AND PERSON(S) RESPONSIBLE**

The district is no longer collecting cash. As of the fall, 2015, all checks are mailed directly to the tax collector at the school. They are processed and deposited within 24 hours. Once the tax collector has processed them, a detailed report from the Tax Collector's Info Tax system along

with all checks and a deposit slip are given to the Business Manager. The Business Manager then adds up the checks to make sure that the amount given matches the amount recorded and both Tax Collector and Business Manager sign off on a receipt that will then be kept with the tax collector's records. At the end of each month, detailed reports from both the Tax Collector and the Business Manager are printed out from their systems and reconciled with each other.

**AUDIT RECOMMENDATIONS**

Ensure penalties are enforced and appropriately collected and recorded.

**IMPLEMENTATION PLAN, DATE AND PERSON(S) RESPONSIBLE**

As of the fall, 2015, if a payment is received by the Tax Collector with a postmark after the late penalty period commences and the late fee is not already included in the payment, the check and a copy of the postmark date are returned to the taxpayer, by the Tax Collector and they are asked to submit a new check with the late fee included. If a late fee is included but taxes are turned in on time, a refund is issued by the Business Manager as per our policy.

**AUDIT RECOMMENDATIONS:**

Reconcile records of collections with deposits and ensure collections are made intact.

Ensure penalties for late payments are properly enforced.

**IMPLEMENTATION PLAN, DATE AND PERSON(S) RESPONSIBLE**

The district is no longer collecting cash. As of the fall, 2015, all checks are mailed directly to the tax collector at the school. They are processed and deposited within 24 hours. Once the tax collector has processed them, a detailed report from the Tax Collector's Info Tax system along with all checks and a deposit slip are given to the Business Manager. The Business Manager then adds up the checks to make sure that the amount given matches the amount recorded and both Tax Collector and Business Manager sign off on a receipt that will then be kept with the tax collector's records. At the end of each month, detailed reports from both the Tax Collector and the Business Manager are printed out from their systems and reconciled with each other.

**AUDIT RECOMMENDATIONS:**

Maintain accurate accounting records and supporting documentation for all tax collections

**IMPLEMENTATION PLAN, DATE AND PERSON(S) RESPONSIBLE**

The Board of Trustees will ensure that the Tax Collector and Business Manager maintain all tax documents for the recommended record retention period as per the ED-1 schedule. (Implemented Fall, 2015 by Tax Collector, Business Manager and Board of Trustees.)

Sincerely,

Michael Evans,  
Board President

## **APPENDIX B**

### **AUDIT METHODOLOGY AND STANDARDS**

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

- We interviewed the Collector and Business Manager to gain an understanding of the tax collection process and procedures.
- We obtained and reviewed deposit slips and bank compositions for all collections within our audit period and traced each payment to the system to identify discrepancies.
- We analyzed penalties due for payments made by check, based on the date of the check, and compared them to the amounts paid and recorded to identify penalties due but not recorded.
- We reviewed all refund checks processed by the Business Manager during our audit period, as well as supporting documentation, to ensure they were appropriate.

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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