



Town of Shelby

Financial Management

Report of Examination

Period Covered:

January 1, 2010 — September 7, 2012

2012M-206



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

January 2013

Dear Town Officials:

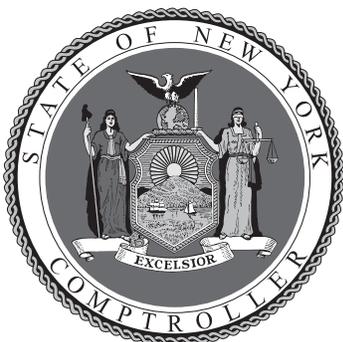
A top priority of the Office of the State Comptroller is to help local government officials manage government resources efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support government operations. The Comptroller oversees the fiscal affairs of local governments 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 Board governance. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard local government assets.

Following is a report of our audit of the Town of Shelby, entitled Financial Management. 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*



State of New York Office of the State Comptroller

EXECUTIVE SUMMARY

The Town of Shelby (Town) is located in Orleans County and has a population of approximately 5,300 residents. The Village of Medina is partially located within the Town's boundaries. An elected five-member Town Board, presided by the Town Supervisor (Supervisor), is the legislative body responsible for overseeing the Town's operations and finances. It is responsible for the general management and control of the Town's financial affairs including the financial activity of the Justice Court (Court). The Town provides various services to its residents, including street maintenance, snow plowing, water distribution, and general government support. The 2012 Town budget totaled approximately \$2.6 million for all funds, including special districts. Town expenditures are funded by real property taxes, sales tax and State aid.

Scope and Objective

The objective of our audit was to evaluate the Town's accounting records and review internal controls over the Court's financial operations for the period January 1, 2010 through September 7, 2012. Our audit addressed the following related questions:

- Did the Supervisor maintain complete and accurate accounting records and prepare timely reports of the Town's financial activities?
- Did the Justice accurately and timely account for and deposit Court moneys?

Audit Results

The Supervisor did not maintain accurate computerized accounting records. Because the bookkeeper did not always enter all transactions in the computerized accounting system, adjusted bank balances were approximately \$997,800 less than cash balances in the Town's computerized accounting records.¹ In addition, the Justice did not properly oversee Court operations. Accountabilities were never performed and deposits were not always made timely. As a result, the Court's liabilities exceeded assets by \$1,442 at June 29, 2012. We identified the cause for \$560 of the shortage; however, the cause of the remaining \$882 has not been identified.²

¹ As of April 30, 2012

² The remaining shortage occurred prior to our scope period.

Comments of Local Officials

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 agreed with our findings and recommendations and plan to initiate corrective action.

Introduction

Background

The Town of Shelby (Town) is located in Orleans County and has a population of approximately 5,300 residents. The Village of Medina is partially located within the Town's boundaries. An elected five-member Town Board (Board), presided by the Town Supervisor (Supervisor), is the legislative body responsible for overseeing the Town's operations and finances. It is responsible for the general management and control of the Town's financial affairs including the financial activity of the Justice Court (Court). The Town provides various services to its residents, including street maintenance, snow plowing, water distribution, and general government support. The 2012 Town budget totaled approximately \$2.6 million for all funds, including special districts. Town expenditures are funded by real property taxes, sales tax and State aid.

The Supervisor is the chief financial officer and is responsible for maintaining accounting records and providing the Board with timely, accurate, and useful financial information. The Supervisor has a bookkeeper assist him with these duties.

The Town has one elected Justice who is responsible for adjudicating legal matters within the Court's jurisdiction, which includes a portion of the Village of Medina. The Justice is assisted by three part-time Court clerks. The Justice is required to properly account for all moneys collected and disbursed and report monthly to the Office of the State Comptroller's Justice Court Fund on the financial activities of the preceding month. For the year ending December 31, 2011, the Justice remitted approximately \$74,000 in fines, fees, and surcharges to the Supervisor to be distributed among New York State, Orleans County, and the Town. The Town's share was approximately \$27,800.

Objective

The objective of our audit was to evaluate the Town's accounting records and review internal controls over the Court's financial operations. Our audit addressed the following related questions:

- Did the Supervisor maintain complete and accurate accounting records and prepare timely reports of the Town's financial activities?
- Did the Justice accurately and timely account for and deposit Court moneys?

Scope and Methodology

We reviewed the Town's accounting records, and controls over Court operations, for the period January 1, 2010 through September 7, 2012.

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 agreed with our findings and recommendations and 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 Town Clerk's office.

Accounting Records

The Supervisor, as chief fiscal officer, is responsible for performing basic accounting functions, including maintaining accounting records and providing monthly financial reports to the Board. In addition, the Supervisor must perform monthly bank-to-book reconciliations to ensure the timely identification and documentation of differences between cash balances. If the Supervisor assigns these duties to a bookkeeper, he should provide sufficient oversight to ensure the records are reliable. The Board is responsible for the management of the Town's finances. To provide proper fiscal oversight, it must receive timely, complete, and accurate financial information from the Supervisor based on up-to-date financial records.

The Supervisor did not maintain accurate computerized accounting records. Because the bookkeeper did not always enter all transactions in the computerized accounting system, adjusted bank balances were approximately \$997,800 less than cash balances in the Town's computerized accounting records.³

Computerized Accounting Records

The Supervisor assigned his accounting duties to a bookkeeper, who maintained both manually prepared and computerized accounting records. The manual records consist mainly of cash ledgers, while the computerized records included cash accounts as well as accruals for receivables and payables (i.e., maintained on the modified accrual basis of accounting, as required).

We compared the bank balances,⁴ as adjusted for deposits in transit and outstanding checks, to the cash balances in the manual ledgers and the computerized accounting records. The differences between the adjusted bank balances and the manually prepared ledgers were minimal. However, there was a significant difference between the adjusted bank balances and the cash accounts in the computerized accounting records going back to at least 2010. For example, at December 31, 2010, there was \$590,515 less cash in the bank than computerized accounting records showed. This variance increased to \$1,003,329 as of December 31, 2011, and \$997,800 as of April 30, 2012.

We found that these differences occurred because the bookkeeper did not always enter all transactions in the computerized accounting records. The bookkeeper acknowledged that she was not always sure

³ As of April 30, 2012

⁴ The Town has approximately 14 different bank accounts.

how to record these entries, because she did not have the training or experience. For example:

- In 2010, computerized accounting records for the 10 water districts showed \$306,306 more in cash than the adjusted bank balances.
- Three capital reserves were accounted for twice in the computerized records: as separate reserve accounts⁵ totaling \$285,493 and also in three operating funds⁶ totaling \$160,203. The certified public accountant (CPA) contracted by the Town, stated that the reserves have always been accounted for in the operating funds. The reserve accounts are duplicate entries which overstate cash and are an inaccurate representation of the balance in the Town's three reserves.
- A payment of \$472,828 on a bond anticipation note was not recorded in the highway part-town fund computerized accounting records.
- Grant reimbursements of \$66,615 were credited to the wrong fund in the computerized accounting records.
- A transfer of \$6,574 from the capital improvement fund to the water fund was never recorded in the computerized accounting records.

Cash balances in the accounting records must be periodically reconciled to cash in the bank. Although the bookkeeper reconciled bank balances to her manually prepared cash records, she did not reconcile the bank balances to the cash balances in the Town's computerized accounting system. If this procedure had been regularly performed, missing and inaccurate entries would have been identified soon after they occurred and corrections made in a timely manner.⁷

The Board engaged the services of a CPA to audit the Town's finances for the 2010 and 2011 fiscal years. The audit by the CPA for 2010 resulted in a number of adjusting journal entries to correct discrepancies; however, the CPA has yet to provide the bookkeeper with adjusting journal entries⁸ to correct discrepancies for the 2011

⁵ Identified as CF1 – Capital reserve highway, CF2 – Capital reserve buildings, and CF3 – Capital reserve roads

⁶ Town-wide highway fund (DA), general fund (A) and part-town highway fund (DB)

⁷ Some technical assistance was provided to the bookkeeper by OSC during the audit.

⁸ Adjusting journal entries have not been provided for the fiscal year ending December 31, 2011, as of December 14, 2012.

fiscal year. These adjustments are necessary to bring the computerized accounting records into agreement with the manual records.

Financial Reports

The Supervisor is required to submit a financial report to the Board each month, which includes cash receipts and disbursements.⁹ The Supervisor should also include a comparison of budgeted amounts with actual revenues and expenditures to date, in order to provide the Board with the appropriate information to monitor the status of the budget and identify the need to revise it, when necessary, by Board resolution.

The Board receives a monthly financial report, prepared by the bookkeeper, that shows cash receipt and disbursement activity along with current cash balances for all of the Town's bank accounts except for the capital projects account. The cash balances on the monthly report agree with the cash balances in the manually prepared records but not with the balances in the computerized accounting system. Although the Supervisor stated that he reviews the budget-to-actual report, he did not regularly distribute this report to the rest of the Board. However, the Supervisor changed this procedure and now provides each Board member with a copy of the budget-to-actual report. It should be noted that, as the bookkeeper did not always post all transactions to the computerized accounting records, the accuracy of the budget-to-actual report is suspect.

Although our testing did not disclose any inappropriate activities, there is a risk that errors and irregularities, including fraud, could occur if the Supervisor does not ensure that complete and accurate accounting records are maintained. Furthermore, the Board cannot provide proper fiscal oversight when it does not receive timely, complete, and accurate financial information from the Supervisor on a monthly basis.

Recommendations

1. The Supervisor should periodically review the work of the bookkeeper to ensure that financial activity is accounted for completely and accurately.
2. The Supervisor should request that the CPA provide the appropriate adjusting journal entries necessary to resolve discrepancies in the Town's accounting records.
3. The bookkeeper should attend the accounting school offered by the Office of the State Comptroller.

⁹ Town Law Section 125 (2)

4. The Supervisor should require the bookkeeper to regularly reconcile bank balances to cash balances in the computerized accounting system.
5. The Supervisor should include capital projects fund cash balances on the monthly financial report to the Board.

Justice Court

The Justice is responsible for adjudicating cases brought before the Court and overseeing any duties assigned to clerks. The Justice must ensure that all fines collected are deposited timely and accounted for properly.

The Justice did not properly oversee Court operations. Court clerks did not periodically perform an analysis of court assets and liabilities, and payments received by the Court were not deposited in a timely manner. Court liabilities exceeded assets by \$1,442 at June 29, 2012. We identified the cause for \$560 of the shortage; however, the cause of the remaining \$882 was not identified. While the discrepancies we identified were not large, neglecting to perform regular accountabilities increases the risk that errors and irregularities may occur and remain undetected. Not depositing Court collections within 72 hours of receipt jeopardizes the security of these moneys.

Accountability Analysis

The Justice must ensure that bank reconciliations and accountability analyses of Court assets to known liabilities are routinely performed. At any point in time, Court liabilities, such as bail held on pending cases and unremitted fines and fees, should equal the Justices' available cash. Performing bank reconciliations and accountability analyses are critical procedures to document the status of moneys held by the Court.

The chief Court clerk regularly reconciled the bank account balance, as adjusted for deposits in transit and outstanding checks, to the cash balance in the court records; however, she did not perform an accountability analysis of Court assets to liabilities. We prepared an accountability analysis as of June 29, 2012, and determined that the Justice has a deficit of \$1,442; that is, the Court's bank account did not have sufficient cash to cover its liabilities.

We reviewed the Court's accounting records from January 2011 to June 2012 and identified the cause for part of the discrepancy, specifically \$560 of the \$1,442 shortage. Four transactions totaling \$605 were reported to the Justice Court Fund as paid in May 2011 and then reported again in June 2011. We determined that the entries made in May were in error¹⁰ since the payments actually occurred in June. As a result, the Court paid the Town Supervisor \$605 in May that it did not actually collect. We also identified a bank deposit of \$45

¹⁰ The Court clerks identified an error in the financial software system that will cause a transaction to be entered as paid when no payment has actually occurred.

in April 2012 for a parking ticket fine payment that was not recorded in the accounting records. This resulted in \$45 more in the bank than what the accounting records indicated. However, we were unable to identify a cause for the remaining \$882 shortage. The Justice stated that she would continue reviewing Court records to determine the cause for this remaining deficit.

Bank Deposits

Court personnel must deposit all moneys the Court receives into the official bank account of the Justice as soon as practicable, but no later than 72 hours.¹¹

While bank deposits were made intact they were not always timely. We reviewed 64 deposits totaling approximately \$68,670 from 2011. We found that deposits were late approximately 66 percent of the time, ranging from four to 16 days after the receipt of funds. Late deposits increase the risk that Court personnel will not properly account for all money received, and that money could be lost or stolen.

Parking Tickets

The Town Justice is responsible for collecting fines for parking violations in the Village of Medina. The Court should have procedures in place to monitor the status and promote the timely collection of parking ticket fines.

The Justice has not established procedures to properly monitor the status of unpaid parking tickets and encourage the timely collection of fines. Outstanding parking tickets are placed in a file folder and are not recorded in the Court's computer system until they are paid. Consequently, the Court does not readily know the status of outstanding parking tickets, the individual responsible for the fine, or any attempts made to enforce collection. As a result, there is a risk that a fine could be paid and not properly recorded in the Court's computer system. Recording issued tickets as they are received helps to ensure the accountability for all tickets.

The Court had 35 unpaid parking tickets issued from January 2010 through August 2012 with fines and late fees due totaling \$1,505. The Court sent letters to seven of the defendants in an attempt to obtain collection of the fines, but there was no evidence that any other method was used to enforce collection.

Recommendations

6. The Justice should contact the Justice Court Fund for guidance to correct the errors totaling \$560 identified in this report.

¹¹ New York Codes, Rules and Regulations (NYCRR) generally require all receipts to be deposited intact (in the same form that they were received (i.e. cash and checks)) as soon as possible but no later than 72 hours, excluding Sundays and holidays, from the date of receipt.

7. The Justice should continue reviewing Court records in an effort to identify the remaining \$882 shortage in her accounts. If the reason for the shortage cannot be successfully identified, the Justice should make the bank account whole by depositing personal funds.
8. The Justice should ensure that the Court prepares a monthly accountability analysis of Court assets to liabilities.
9. The Justice should ensure that the Court deposits all funds received in a timely manner.
10. The Justice should record all issued parking tickets as they are received by the Court.

APPENDIX A
RESPONSE FROM LOCAL OFFICIALS

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

TOWN OF SHELBY
P O BOX 348
4062 SALT WORKS RD.
MEDINA, NY 14103
Tel (585)798-3120 Fax (585)798-1108
NYS Relay (800)662-1220
(website) www.townofshelbyny.org

December 28, 2012

Division of Local Government and
School Accountability
Office of the State Comptroller
295 Main Street, Room 1032
Buffalo, NY 14203-2150

Re: Town of Shelby
Report of Examination

Dear Sir:

This is in response to the correspondence of Robert E. Meller, Chief Examiner, dated December 7, 2012 and the preliminary draft findings of your recent examination of the Town of Shelby. I have had the opportunity to review and discuss the preliminary draft findings with members of the Town Board as well as with the Town Justice.

On behalf of the Town, I wish to express its appreciation for the professionalism exhibited and the guidance provided by your Senior Examiner throughout the field audit phase of the examination as well as her thoughtful comments rendered at the exit discussion. The Town appreciates the comprehensive scope of your office's review.

The Town Justice and I, as Supervisor, wish to advise you that each of us is favorably disposed to undertaking the recommendations set forth in the Report of Examination.

Please be assured that I, as Chief Fiscal Officer of the Town, take my responsibilities very seriously to maintain accurate accounting records. During my tenure as Supervisor, I have been committed to the goal of complete transparency with respect to the functioning of the Town, and certainly, transparency can only be achieved with accurate accounting records. As your Report of Examination appropriately notes, the transition from manual accounting records to computerized accounting records has not been without difficulty. I am pleased to note that the Town's manually prepared accounting records have minimal issues. The Bookkeeper and I recognize that adjustments are necessary to bring the computerized records into agreement with the manual records. The Bookkeeper and I with the assistance of the Town's CPA firm will diligently undertake the necessary steps to do so which will be more fully set forth in the Corrective Action Plan.

The comments concerning financial reports to the Board are duly noted. As a result of those comments and the oral discussions with your Field Auditor, I have changed my procedure concerning dissemination of a monthly financial report to the Board so that I now provide each Board Member with a copy of the budget to actual report.

The Town is proud of its accomplishments with respect to Court consolidation with the Town of Ridgeway as well as assuming the case load for the now dissolved Village of Medina Village Court. All of these accomplishments have resulted in additional responsibilities as well as an increased case load for the Town Justice. Nevertheless, the Town Justice is extremely cognizant of her responsibilities as noted in the Report of Examination. The Town Justice has continued in her efforts to determine the cause of the remaining \$882 discrepancy, and it is anticipated this was a result of inadvertent, erroneous entries occurring prior to the period of your review. With respect to parking violations in the Village of Medina, this is a subject of dialogue among and between respective counsel for the Towns of Shelby and Ridgeway and the Village. All of the recommendations set forth in your Report of Examination will be undertaken by the Town Justice, and the efforts of the Town Justice will be set forth with more particularity in the Corrective Action Plan.

The Town Board and I as well as the Town Justice appreciate the opportunity to affirmatively respond to the Report of Examination and to respectfully offer our comments and observations thereto.

Very truly yours,

Merle L. Draper, Supervisor

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess the adequacy of the internal controls put in place by officials to safeguard Town assets. 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: accounting records; payroll, time and attendance; claims processing; and the Justice Court.

During the initial assessment, we interviewed appropriate Town officials, performed limited tests of transactions and reviewed pertinent documents, such as Town policies, Board minutes, and financial records and reports. After reviewing the information gathered during our initial assessment, we determined where weaknesses existed and evaluated those weaknesses for the risk of potential fraud, theft, and/or professional misconduct. We then decided on the reported objective and scope by selecting for audit those areas most at risk. We selected the accounting records and Justice Court for further testing.

To accomplish the objective of the audit and obtain valid audit evidence, our procedures included the following steps:

- We reviewed Board minutes and financial records for 2010 and 2011.
- We reviewed the Annual Update Documents filed with the Office of the State Comptroller for the fiscal years 2010 and 2011.
- We spoke with the Town's external auditor (CPA) to discuss discrepancies between the Town's computerized records and bank account balances, and the adjusting journal entries prepared by the CPA.
- We performed a bank-to-book comparison per the computerized accounting system for all funds for December 31, 2010, December 31, 2011, and April 30, 2012. We identified which funds had discrepancies and then attempted to identify the cause(s) for the discrepancies by comparing posted activity as listed in the general ledger activity reports with activity recorded in manual records.
- We examined the following manual records and reports to assist in reconciling the discrepancies identified: Water Improvement Account Register, Money Market Account Register, Bond Book, Cash Receipts Journal, Cash Disbursements Journal, and Supervisor's and Town Clerk's Reports.
- We reviewed the adjusting journal entries prepared by the CPA for the 2010 fiscal year to verify if these entries were appropriately entered by the bookkeeper.
- We examined water account records and reports, and traced activity from receipt to deposit to entries on the Town Clerk's report for selected dates in 2011.

- We examined the Justice Court bank account register, receipt books, and copies of computer generated receipts from 2011. We documented the date of receipt and date of deposit and calculated the number of business days (excluding holidays) until the deposit was made. We also reviewed for gaps in receipt sequence numbers and compared the amount as listed on the receipt with what was entered in the cashbook for accuracy.
- We performed accountabilities for approximately 20 different months during 2010, 2011 and 2012 using bank statements and Justice Court monthly reports submitted to the Office of the State Comptroller. These reports included attached cashbook reports and current and pending bail reports. We used the bank register to identify deposits in transit and outstanding checks. We documented any discrepancies. We then attempted to identify the reason for changes in the discrepancy amount from month to month.
- We verified if the Justice Court monthly report was submitted to the Office of the State Comptroller within 10 days of the prior month end.
- We requested a pending cases report from the Department of Motor Vehicles — Traffic Safety, Law Enforcement and Disposition for June 2012 and compared this information with what was recorded in the Court's computerized records.
- We examined all outstanding parking tickets and recorded the date of the ticket and the amount of the fine and late fees.

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 C

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Andrew A. SanFilippo, Executive Deputy Comptroller
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