



Town of Carmel

Selected Financial Activities

Report of Examination

Period Covered:

January 1, 2014 — June 30, 2015

2015M-201



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

November 2015

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 Carmel, entitled Selected Financial Activities. 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*



State of New York Office of the State Comptroller

EXECUTIVE SUMMARY

The Town of Carmel (Town) is located in Putnam County, covers 40.7 square miles and serves approximately 34,000 residents. The Town is governed by the Town Board (Board) which is composed of the Town Supervisor and four Board members. The Board is responsible for the general management and control of the Town's financial affairs. The Supervisor, who serves as the chief executive officer, is responsible, along with other administrative staff, for the day-to-day management of the Town under the Board's direction. The Town Comptroller is responsible for approving all purchase requisitions and auditing claims. The Recreation Director (Director) oversees the recreation department.

The Town's total budgeted appropriations for the 2014 fiscal year were approximately \$42 million and were approximately \$43 million for 2015.

Scope and Objective

The objective of our audit was to examine selected Town financial activities for the period January 1, 2014 through June 30, 2015. Our audit addressed the following related questions:

- Did Town officials adequately monitor fuel consumption?
- Did the Board ensure that purchases are approved before items are ordered?
- Did the Director properly account for recreation fees collected?

Audit Results

Town officials did not monitor fuel usage or ensure Town employees performed reconciliations of gasoline and diesel fuel consumption. As a result, officials were unaware that 23,151 gallons of gasoline totaling approximately \$51,900 was unaccounted for. Because staff did not adequately record diesel fuel consumption or perform monthly fuel inventory reconciliations, the Town has an increased risk that diesel fuel could have been lost, wasted or misused.

In addition, Town staff routinely circumvented the Town's purchase order system by issuing purchase orders after obtaining goods and services (confirming purchase orders), thereby avoiding the preapproval process that occurs through the Comptroller's Office. From a random sample of 49 purchases, we found that 40 (82 percent) totaling \$139,584 were made without being preapproved. Because staff did not comply with the Town's purchase order system, the Town has an increased risk

that staff could make inappropriate purchases and it could pay more than necessary for goods and services.

Finally, the Board needs to improve its oversight of funds collected by the recreation department. The Director did not ensure that records were properly maintained to allow for review and audit and did not deposit receipts in a timely manner. We reviewed 127 receipts totaling \$17,840 for timeliness of deposit and found that the Director did not deposit any of the receipts in a timely manner. When deposits are not made in a timely manner, the Town has an increased risk that funds could be lost, misplaced or stolen.

Comments of Town 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 generally agreed with our recommendations and indicated they planned to take corrective action.

Introduction

Background

The Town of Carmel (Town) is located in Putnam County, covers 40.7 square miles and serves approximately 34,000 residents. It provides various services to its residents, including law enforcement, street maintenance, parks and recreational programs, water, sewer and general government support.

The Town is governed by the Town Board (Board) which is composed of the Town Supervisor and four Board members. The Board is responsible for the general management and control of the Town's financial affairs. The Supervisor, who serves as the chief executive officer, is responsible, along with other administrative staff, for the Town's day-to-day management under the Board's direction. The Town Comptroller (Comptroller) is responsible for developing and administering the purchasing function, including approving all purchase requisitions and auditing claims.

The Town offers various recreational activities to Town residents through its recreation department. The Recreation Director (Director) oversees the recreation department and its six full-time and two part-time employees.

The Town's total budgeted appropriations were approximately \$42 million for 2014 and approximately \$43 million for 2015.

Objective

The objective of our audit was to examine selected Town financial activities. Our audit addressed the following related questions:

- Did Town officials adequately monitor fuel consumption?
- Did the Board ensure that purchases are approved before items are ordered?
- Did the Director properly account for recreation fees collected?

Scope and Methodology

We examined selected Town financial activities for the period January 1, 2014 through June 30, 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
Town Officials and
Corrective Action**

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

Fuel Control

Town officials are responsible for ensuring that Town fuel supplies are adequately safeguarded and accounted for to protect against the risk of loss, waste and misuse. They must maintain perpetual inventory records that indicate the amount of fuel purchased, used and remaining in inventory. In addition, they must periodically reconcile the fuel inventory records to physical inventories, and the Board should investigate any material discrepancies. Town officials also should review fuel usage records to ensure fuel is used only for Town purposes and that all fuel usage can be accounted for.

Although the Town has a key system to track gasoline consumption, it has not properly functioned at the police station since August 2014. In addition, during our audit period, Town officials did not perform any reconciliations for gasoline or diesel fuel consumption. As a result, Town officials were unaware that 23,151 gallons of gasoline totaling approximately \$52,000 was unaccounted for. Because the highway department did not record diesel fuel inventory levels, Town officials are unable to determine whether all diesel fuel usage is accounted for.

Gasoline Usage – During our audit period, the Town purchased \$175,170 of gasoline. The engineering department is responsible for reconciling gasoline usage on a monthly basis.

When the key system at the police station became inoperable in August 2014, staff began using a manual fuel usage log, maintained by the dispatcher, to record gasoline usage. As needed, the dispatcher turns on the pump and logs the vehicle information, including department, date, gallons consumed and employee driving the vehicle. In addition, the police station clerk prints the daily fuel report showing the beginning and ending fuel levels and delivery amounts, as applicable.

We found that the engineering department did not perform gasoline reconciliations since the key system became inoperable. The engineering department clerk told us that the reconciliations were not being done because the consumption reports were not available from the key system. However, because the police station clerk had printed the daily fuel level reports, this provided daily beginning and ending fuel levels which would have allowed the engineering department to reconcile the monthly gasoline usage to the fuel usage log maintained by the dispatcher. We reconciled the gasoline consumption with the amount of gasoline purchased from August 2014 to June 2015 and found that 23,151 gallons totaling approximately \$51,900 were unaccounted for.

Diesel Usage – During our audit period, the Town purchased \$252,140 of diesel fuel. The highway department is responsible for reconciling diesel fuel usage on a monthly basis.

The highway department has an aboveground diesel fuel tank and uses an electronic fuel system program¹ to track diesel fuel consumption. At the beginning of each month, the highway department clerk prints reports for the previous month showing the summary of diesel fuel consumption per department and the detail consumption report per vehicle. The highway department bills each department based on the report.

Although the fuel system has the capability of generating reports that indicate diesel fuel levels at the end of the month, the clerk does not print or record the fuel level at the beginning or end of each month. In addition, the clerk does not perform reconciliations between diesel fuel purchased and consumed and was unaware of the importance of this function. Without fuel level reports, Town officials are unable to perform reconciliations.

Because Town officials did not ensure that staff members recorded fuel consumed and performed monthly fuel inventory reconciliations, the usage of 23,151 gallons of gasoline totaling approximately \$51,900 could not be tracked. In addition, the Town has an increased risk that diesel fuel could have been lost, wasted or misused.

Recommendations

Town officials should:

1. Ensure that employees document gasoline and diesel fuel usage and perform monthly reconciliations of fuel purchased and consumed.
2. Review monthly fuel reconciliations and promptly document and investigate any differences.

The Board should:

3. Investigate the unaccounted for gasoline totaling approximately \$51,900 and take appropriate action to resolve the shortage.

¹ This system was functioning properly during our audit period.

Confirming Purchase Orders

A properly functioning purchase order system helps control expenditures by ensuring that purchases are properly authorized and preapproved. A confirming purchase order is a purchase order issued after goods or services have already been ordered or received. Town officials must strictly control and limit the use of confirming purchase orders for emergency purchases because such purchases circumvent the approval and price verification features of the normal purchasing process. There is limited assurance that these purchases are made at the best price and quality and are for legitimate and authorized Town purposes. If the Board chooses to permit staff to use confirming purchase orders for emergency purchases, it should amend the Town's purchasing policy to provide guidance to staff in determining when confirming purchase orders should be used and the type of documentation needed to support the emergency designation.

The Town has a functioning purchase order system whereby staff is required to obtain preapproval for purchases by issuing purchase requisitions through the Comptroller. The system does not explicitly allow the use of confirming purchase orders. We found that Town staff members circumvented the system by routinely issuing purchase orders after they placed orders for goods and services.

We reviewed a random selection of 49 disbursements totaling \$162,023 made during our audit period that required purchase orders. We found that 40 (82 percent) totaling \$139,584 were made without being preapproved by the Comptroller. Although the purchases appeared to be for reasonable amounts and were valid Town expenditures, they did not need to be made on an emergency basis and could have been processed through the established purchase order system.

The Comptroller told us that this occurred because staff members do not follow the Board's policy to obtain preapproval for purchases and instead created purchase requisitions after the Town received the goods and services. Because staff circumvented the purchase order system, the Town has an increased risk that staff could make inappropriate purchases and it could pay more than necessary for goods and services.

Recommendations

The Board should:

4. Ensure that staff members comply with the Town's purchase order system by preparing purchase orders and having them preapproved prior to making purchases.

5. Amend the purchasing policy to provide guidance to staff in determining when confirming purchase orders should be used and the type of documentation needed to support the emergency designation, if it chooses to allow staff to issue them.

Recreation Department

The Board is responsible for establishing a system of internal controls to provide reasonable assurance that cash and other resources are properly recorded and safeguarded. It must ensure that all departments maintain accurate and complete accounting records to properly account for and report all financial activities. Departmental accounting records must be complete, accurate and maintained on a timely basis to be relevant and useful for the Board and other Town officials to adequately manage Town operations.

During our audit period, the recreation department received \$459,980 from Town residents and nonresidents who participated in its programs. The Board did not provide adequate oversight of funds collected at the recreation department. The Director did not ensure that records were properly maintained to allow for review or audit. In addition, the Director did not deposit funds collected in a timely manner.

Recordkeeping

General Municipal Law requires that all employees receiving funds must issue a receipt to the payee and maintain records to account for cash receipts. When used sequentially, receipt forms provide a clear and useful audit trail for moneys received.

All recreation department records are maintained manually. Recreation department staff collect funds from and issue pre-numbered receipts to participants in recreation programs. Although the receipts are numbered sequentially, staff members do not always use them in sequential order. In addition, the Director did not establish a process to verify whether all receipts are accounted for. The Board also did not provide any oversight of the recreation department's records and was unaware that there was no process in place to ensure that staff was maintaining adequate records to allow for receipts to be easily traced and accounted for.

We reviewed all 626 receipts for payments totaling \$169,454 that were collected in April, May and June 2015² and found that the receipts were not in chronological or sequential order. In addition, 109 receipts were missing within the sequence we reviewed. To ensure that the missing receipts were accounted for in other documented means, we randomly selected 20 missing receipt numbers and requested the actual receipt and the backups with deposit slips. The recreation

² We selected these months because they reflected substantial department activity and were the last three completed months in our audit period. We chose consecutive months to determine whether the receipts were issued sequentially.

department's senior office assistant was able to provide us with the information for all 20 receipts totaling \$1,976. However, 15 receipts totaling \$738 were for funds collected between January and March 2015. Three other receipts totaling \$1,088 were dated June 17 and 22, 2015 but were not deposited until July 7, 2015, 20 and 15 days later. The remaining two receipts were collected in March and June 2015 and had not been deposited as of July 14, 2015.

In addition, we selected ten participants from the three summer camps offered who paid registration fees totaling \$5,966 and randomly selected two different recreation programs with 17 attendees who paid registration fees totaling \$2,139 to determine whether payments collected had been deposited. We requested the receipts for payments made by these individuals and their registration forms. The senior office assistant was able to provide us with all information requested, and we did not find any discrepancies.

Although the department was able to provide supporting documentation for missing receipts in our samples, staff should maintain adequate records and use receipts sequentially to reduce the risk of fraud. In addition, without adequate oversight of funds collected, the Town has an increased risk that funds could go missing and remain undetected.

Deposits

New York State Town Law requires that funds be deposited within 10 days of receipt. However, the Office of the State Comptroller recommends daily deposits when material amounts are received.

The recreation department's office receives funds from staff members who run the various recreation programs and from program participants. The senior office assistant prepares deposit slips, and the Director deposits the funds in the Town's bank account.

We reviewed 127 receipts from the highest deposited amounts for April, May and June 2015³ totaling \$17,840 and found that the Director did not deposit any of the receipts in a timely manner. For example, the Director deposited one receipt as late as 49 days after it was collected. The average number of days between when funds were received and deposited was 12 days after collection. When deposits are not made in a timely manner, the Town has an increased risk that funds will be lost, misplaced or stolen.

³ We selected these months because they reflected substantial department activity and were the last three completed months in our audit period.

Recommendations

The Board should:

6. Require the recreation department to maintain sufficient records to allow for receipts to be easily traced and accounted for.

The Director should:

7. Require staff to issue receipts sequentially.
8. Establish a process to verify whether all receipts are accounted for.
9. Deposit all funds collected within 10 days of receipt.

APPENDIX A

RESPONSE FROM TOWN OFFICIALS

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

Please note that the Town officials' response letter refers to page numbers that appear in the draft report. The page numbers have been changed during the formatting of this final report.

KENNETH SCHMITT
Town Supervisor

FRANK D. LOMBARDI
Town Councilman
Deputy Supervisor

JOHN D. LUPINACCI
Town Councilman
SUZANNE MC DONOUGH
Town Councilwoman
JONATHAN SCHNEIDER
Town Councilman

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TOWN HALL



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ANN SPOFFORD
Town Clerk

KATHLEEN KRAUS
Receiver of Taxes

MICHAEL SIMONE
Superintendent of Highways
Tel. (845) 628-7474

November 16, 2015

[REDACTED]
Newburgh Regional Office
33 Airport Center Drive
Suite 103
New Windsor, NY 12553

RE: *Town of Carmel – Selected Financial Activities Report of Examination (2015M-201)*

Dear [REDACTED]

The attached is offered as the Town of Carmel's response to the preliminary "Draft" findings in the above mentioned Report of Examination prepared by the Office of the State Comptroller. Our responses are contained in the enclosure.

Please be advised that our responses to the preliminary draft findings also serve as the Town of Carmel's Corrective Action Plan to the above mentioned audit.

Should you have any questions or concerns please don't hesitate to contact myself or Mary Ann Maxwell at (845) 628-1500.

Sincerely,

KENNETH SCHMITT
TOWN SUPERVISOR

cc: Town Board
Town Legal Counsel
Town Comptroller

Town of Carmel, New York

Town Responses to NYS Comptroller's Office Selected Financial Activities Report of Examination (2015M-201)

Dated: October 20, 2015

Period: January 1, 2014 – June 30, 2015

Page Reference	Report Statement	Town Response
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Fuel Control

Page 8; Gasoline Usage, para. 3	"...this provided daily beginning and ending fuel levels which would have allowed the engineering department to reconcile...."	The Police Department Account Clerk was responsible for submitting the daily fuel level reports. If this task was done the Engineering Department would have been able to reconcile the actual fuel usage on a daily, weekly and monthly basis. In August 2015 the Town purchased a new fuel dispensing system. This new system records the gasoline usage electronically. It also allows the Town to reconcile the fuel tank levels to the consumption on a daily, weekly and/or monthly basis. This procedure is currently being followed.
Page 8; Diesel Usage, para. 2	"The highway department has an aboveground diesel fuel tank and uses an electronic fuel system program to track diesel fuel consumption."	Although the current system is functioning properly the Highway Superintendent has requested a necessary upgrade of the current obsolete fuel dispensing system. This upgrade will help decrease the risk and possibility of diesel fuel being lost, wasted and/or misused.
Page 9; Diesel Usage, para. 2	"Although the fuel system has the capability of generating reports that indicate diesel fuel levels at the end of the month...."	The Town Comptroller has requested the Highway Department immediately begin recording the diesel fuel levels at the beginning and end of each month and submit this reconciliation monthly to the Comptroller's Office.

Recommendations

Town Officials should:	<ol style="list-style-type: none"> 1. Ensure that employees document gasoline and diesel fuel usage and perform monthly reconciliations of fuel purchased and consumed. 2. Review monthly fuel reconciliations and promptly document and investigate any differences. 	<p>A new fuel dispensing system was purchased in August 2015 that electronically tracks gasoline usage. New procedures are in place to reconcile the fuel level inventory to the gasoline fuel usage consumed.</p> <p>Monthly fuel reconciliations will be submitted to the Comptroller's Office for review. All differences will be promptly documented and investigated.</p> <p>* The purchase of the new fuel dispensing system and implementation of new procedures related to the reconciliation of fuel usage serves as the Town of Carmel's <u>Corrective Action Plan</u> with regard to Fuel Control. The new system and new procedures are currently being used and followed.</p>
Town Board should:	<ol style="list-style-type: none"> 1. Investigate the unaccounted for gasoline totaling approximately \$51,900 and take appropriate action..." 	<p>A gasoline usage report that was run from the Town's voucher system showing gasoline purchased from January – September for the years 2013-2015 was very consistent.</p> <ul style="list-style-type: none"> • 2013 – 32,647 gallons • 2014 – 32,314 gallons • 2015 – 32,641 gallons

Page Reference	Report Statement	Town Response
Confirming Purchase Orders		
Page 10; para 4	<p><i>"... Comptroller told us this occurred because staff do not follow the Board's policy by obtaining preapproval for purchases...."</i></p>	<p>The Town is in the process of establishing a more comprehensive purchasing policy that will be followed by all departments and adopted and enforced by the Town Board.</p>
<u>Recommendations</u>		
Town Board should:	<ol style="list-style-type: none"> <li data-bbox="337 604 764 699">1. <i>Ensure that staff comply with the Town's purchase order system by preparing purchase orders and having them approved prior to making the purchases.</i> <li data-bbox="337 720 764 863">2. <i>Amend the purchasing policy to provide guidance to staff in determining when confirming purchase orders should be used and the type of documentation needed to support the emergency designation, if it chooses to allow staff to issue them.</i> 	<p>Upon review and adoption of the Town's purchasing policy the Town Comptroller will meet with all staff responsible for making purchases on behalf of the Town of Carmel to ensure that the policy is understood and enforced.</p> <p>The new purchasing policy will be more comprehensive addressing when confirming purchase orders should be used and what supporting documentation is required.</p> <p><i>*The adoption and enforcement of the Town of Carmel's more comprehensive purchasing policy serves as the Town's <u>Corrective Action Plan</u> with regard to Confirming Purchase Orders. The implementation date for the adoption and enforcement of the policy is January 1, 2016.</i></p>

Page Reference	Report Statement	Town Response
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Recreation Department

Page 11, Record keeping; para. 2

"...Although the receipts are numbered sequentially, staff do not always use them in sequential order..."

"...there was no process in place to ensure staff was maintaining adequate records to allow receipts to be traced and accounted for..."

The purchase and implementation of new registration software has been approved in the Town's 2016 Adopted Budget which will substantially improve the Recreation Department's recordkeeping process.

Recommendations

Town Board should:

1. *Require the recreation department to maintain sufficient records to allow for receipts to be easily traced and accounted for.*

The Town Board has approved the purchase and implementation of new registration software that will allow the Recreation Departments to electronically record all financial activities. This system will better allow receipts and deposits to be traced and accounted for.

The Director should:

1. *Require staff to issue receipts sequentially*
2. *Establish a process to verify whether all receipts are accounted for.*
3. *Deposit all funds within ten days of receipt.*

The new registration software will electronically issue receipts sequentially.

The Recreation Director will establish a process to verify whether all receipts are accounted for.

The Recreation Director will require all funds to be deposited within five business days of receipt.

**** The purchase of the new registration software for the Recreation Department and implementation of new procedures related to the record keeping of receipts and deposits serves as the Town of Carmel's Corrective Action Plan. The implementation date for the purchase of the new software and implementation of new procedures is June 30, 2016.***

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

The objective of our audit was to examine selected Town financial activities for the period January 1, 2014 through June 30, 2015.

To accomplish our audit objective and obtain relevant audit evidence, we performed procedures that included the following:

- We calculated the total amount of fuel purchased from the fuel log and compared it with fuel invoices.
- We recorded the fuel log amount from August 2014 through June 2015.
- We performed a gasoline reconciliation by comparing the amounts purchased combined with the amount recorded prior to the purchases and subtracted the ending balance recorded on the fuel log.
- We reviewed invoice and purchase order dates.
- We traced cash receipts from source documentation to the bank statements to determine whether they were properly accounted for and deposited on a timely basis.
- We recorded all receipt numbers from April, May and June 2015 and sorted them to identify whether there were missing receipt numbers.
- We traced missing receipt numbers to the actual receipts and supporting documentation.
- We traced recreational program enrollees' names to receipts and deposit slips.

We conducted this performance audit in accordance with GAGAS. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

APPENDIX C

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