



Town of Ticonderoga Financial Records and Reports

Report of Examination

Period Covered:

January 1, 2013 — April 30, 2015

2015M-301



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

February 2016

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 Ticonderoga, entitled Financial Records and Reports. 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 Town of Ticonderoga (Town) is located in Essex County and has a population of approximately 5,000 residents. The Town is governed by an elected Town Board (Board), which is composed of the Town Supervisor (Supervisor) and four Board members. The Board is responsible for the general oversight of Town operations. The Supervisor serves as the Town's chief executive officer and chief fiscal officer and is responsible for the day-to-day management of the Town's operations. The clerk to the Supervisor (clerk)¹ is responsible for maintaining the Town's accounting records and preparing reports for the Board on the Supervisor's behalf and under his direction. The Town obtained an independent financial audit by a certified public accountant (CPA) for the 2013 fiscal year and has engaged the same CPA to audit the Town's financial records for the 2014 fiscal year.

The Town provides a variety of services to its residents, including street maintenance and improvements, snow removal, water, sewer, fire protection, police, youth recreation programs and senior programs, as well as general government support. These services are financed mainly by real property taxes, State aid and water and sewer rents. For the 2015 fiscal year, the Town's budgeted appropriations were \$3.7 million in the general fund, \$1.7 million in the highway fund, \$1.7 million in the sewer districts and \$1.3 million in the water districts.

Objective

The objective of our audit was to review the Town's financial records and reports. Our audit addressed the following related question:

- Did the Supervisor ensure his clerk maintained adequate financial records and reports to allow Town officials to effectively monitor and evaluate financial operations and condition?

Scope and Methodology

We reviewed the Town's financial records and reports for the period January 1, 2013 through April 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.

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

¹ Appointed by the Supervisor

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. 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.

Financial Records and Reports

The Board is responsible for the Town's overall financial management, including monitoring and evaluating the Town's financial condition. To adequately evaluate financial condition, it is essential that complete, accurate and timely accounting records are maintained to properly account for and report the Town's financial activities. The lack of adequate and timely accounting records makes it difficult for the Board to evaluate the Town's financial activities. Inaccurate records can obscure the Town's true financial condition.

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 should perform monthly bank-to-book reconciliations to ensure the timely identification and documentation of differences between the Town's cash account balances and its reconciled bank balances. If the Supervisor assigns these duties to his clerk, the Supervisor should provide sufficient oversight and training to ensure the clerk maintains timely and accurate records. Further, while the Supervisor has the primary responsibility for managing the Town's day-to-day activities, the entire Board shares the responsibility for fiscal oversight and establishing a system of financial reporting.

The clerk did not maintain complete, accurate and timely accounting records and the Supervisor did not provide sufficient oversight of the clerk's accounting duties or appropriate training for the clerk. Consequently, the Town's accounting records contained errors in several of the Town's funds² and did not agree with amounts reported to the Office of the State Comptroller (OSC) on both the 2013 and 2014 Annual Update Documents (AUDs). Further, monthly bank reconciliations were not properly performed in a timely manner and were not consistently accurate. As a result, Town officials do not have assurance that all financial transactions are recorded. Further, the Board does not have complete and accurate information to monitor the Town's financial operations and assess the Town's financial condition.

Accounting Records

The Board is responsible for monitoring and evaluating the Town's financial condition and financial activities. This responsibility includes ensuring that accounting records are complete and up-to-date,

² The Town maintains 11 funds as follows: general, special grant, highway, restricted (cemetery), fire protection, sewer (includes 12 sewer districts), water (includes nine water districts), debt service, capital projects, trust and agency and non-current government liabilities.

bank reconciliations are prepared in a timely manner and reconciled bank balances agree with cash balances in the accounting records. The Board also must ensure that revenues are properly recorded in the fiscal year they are earned and adjusting entries have been entered into the accounting system. This will allow for timely and accurate reporting of the Town's financial position to the Board, OSC, taxpayers and other interested parties. Furthermore, the financial information presented in the AUD must be accurate and supported by the accounting records so that the Board can monitor financial operations and effectively assess the Town's financial condition.

The Town's accounting records are maintained using computerized accounting software. The clerk is responsible for recording all journal entries and preparing bank account reconciliations. The Supervisor did not provide adequate oversight of his clerk's accounting duties. The Supervisor did not review the bank reconciliations prepared by the clerk to ensure they were accurate, completed in a timely manner and agreed to the accounting records' cash balances. Additionally, various account balances in the accounting records are inaccurate.

Inaccurate Account Balances – We reviewed the accounting records for the years ending December 31, 2013 and 2014 and judgmentally selected account balances as of April 30, 2015 to determine if they were correct and properly supported.³ For 2013 and 2014, we reviewed 23 balance sheet accounts consisting of cash, accounts receivable and “due from other funds” accounts for the Town's four operating funds (general, highway, water and sewer funds). Due to variances observed with water and sewer receivable account balances, we also examined the water and sewer rents' revenues.

We also reviewed 10 deposits⁴ totaling \$1,256,117 and 12 disbursements⁵ totaling \$304,484 to verify that they were accurately recorded in a timely manner. We found that the deposits and disbursements were properly recorded in a timely manner and the December 31, 2013 and 2014 cash balances agreed to the related bank reconciliations, manual check registers or both. However, we

³ The account balances tested as of April 30, 2015 were the cash accounts related to the general fund checking and multifund checking account balances, water and sewer accounts receivables, interfund transactions between capital project funds and sewer funds totaling \$297,077 and one transaction for non-refundable payments between the highway fund and the general fund (for airport contractual expenditures). We also tested the 2015 general fund's “due from other funds” account totaling \$190,462 for the months of January, March and April 2015. The general fund due from other funds consisted of amounts due from two capital fund projects, two sewer districts and one water district. See Appendix B for the basis of our 2015 judgmental selection.

⁴ See Appendix B, Audit Methodology and Standards, for the basis of our sampling selections.

⁵ Ibid

found the following account balances were not accurate and properly supported:

- The water and sewer rent receivables balances were correctly reported on the 2013 and 2014 AUDs. However, they were understated by a total \$57,386 in the accounting records as of December 31, 2013 and overstated by a total of \$575,392 in the accounting records as of December 31, 2014.⁶
- The first quarter 2015 sewer rents and charges and the unmetered water rents were recorded as revenues in the 2014 accounting records, overstating sewer rent revenue by \$344,751 and unmetered water revenues by \$313,161 as of December 31, 2014.
- As of June 5 2015, the clerk transferred \$190,463 from the general fund bank account to the capital fund bank account (\$9,538 in January 2015, \$45,286 in March 2015 and \$135,639 in April 2015). However, the clerk did not record these transfers in the accounting records.

We also compared various account balances (assets, liabilities, fund balance, revenues and expenditures) for the general, highway, water and sewer funds between the 2013 AUD and the accounting records.⁷ We found numerous discrepancies between the 2013 AUD, which was based on the audited financial statements, and the Town's accounting records for certain balances sheet accounts in all four funds. For example, the capital projects funds due to other funds accounting records balance was \$140,874 more than the amount reported on the AUD and the general fund's due from other funds accounting records balance was \$29,765 more than the balance reported on the AUD. The sewer funds due to other funds balance in the accounting records was \$5,180 less than the amount reported on the AUD.

The Town also did not record transfers to other funds in the general, highway, sewer and water funds' accounting records. However, transfers to other funds were reported on the AUD totaling \$318,515 in the sewer fund, \$100,000 in the water fund, \$57,116 in the highway fund and \$15,784 in the general fund. These discrepancies occurred because the Town's independent auditor did not provide adjusting journal entries to Town officials to make the necessary adjustments to the 2013 accounting records. Because Town officials did not require

⁶ The water and sewer rents receivable balances were understated by \$1,516 and \$55,870, respectively, as of December 31, 2013. The water and sewer rents receivable balances were overstated by \$250,099 and \$325,292, respectively, as of December 31, 2014.

⁷ See Appendix B, Audit Methodology and Standards, for balance sheet accounts judgmentally selected.

the CPA to provide the adjusting entries for 2013, incorrect account balances carried forward into the 2014 accounting records.

Bank Reconciliations – The Supervisor did not require the clerk to complete bank reconciliations in a timely manner. As such, the clerk did not correct the inaccurate cash balances in the accounting records that were identified by these reconciliations in a timely manner. Furthermore, as of June 5, 2015, the clerk had started but had yet to complete the January 2015 bank reconciliations and had not started the February 2015 through April 2015 bank reconciliations for all Town checking accounts.⁸

For the months January 2014, December 2014 and April 2015, we selected six bank reconciliations (two bank reconciliations per month) to determine if these bank reconciliations were performed timely and accurately.⁹ The clerk’s bank statement reconciliations for January 2014 and December 2014 were inaccurate. For example, the general fund’s January 2014 bank reconciliation erroneously included two outstanding checks totaling \$45,645 that were actually issued in February 2014. In addition, the January 2014 reconciled multifund cash balance was \$1,407, but the balance in the accounting records was zero.

The December 2014 highway checking account bank reconciliation included a transfer of \$45,000 to the highway capital reserve bank account. However, the transfer between these two bank accounts did not actually take place until April 2015. The clerk told us that this transfer was included in the December 2014 bank statement cash reconciliation because the 2014 adopted budget authorized the \$45,000 transfer from the highway checking to the highway capital reserve bank account. However, the inclusion of the transfer in the reconciliation was incorrect because the actual transfer of cash between the accounts did not take place until April 2015.

Because the clerk had not reconciled the April 2015 bank balances, we performed our own reconciliation and determined that the Town’s reconciled bank balances did not consistently agree with the accounting records. For example, the general fund cash balance in the accounting records was \$177,748 more than the reconciled cash balance. The excess cash balance was the result of the accounting records not being up-to-date for all transfers and journal entries. For example, the accounting records did not include the \$190,462 transfer out to other funds.

⁸ The Town has 11 checking accounts between the general, highway, sewer, water, community development, capital projects, library trust, cemetery, capital reserves, multifund and payroll funds.

⁹ See Appendix B, Audit Methodology and Standards, for our selection methodology.

The Supervisor does not review the bank reconciliations to ensure that the reconciled bank balances are in agreement with the accounting records' cash balances. Bank reconciliations detail the known and unknown variances between the accounting records' cash balances and reconciled bank balances. Therefore, it is imperative that accurate and timely reconciliations be prepared, any variances be investigated and necessary adjustments to the accounting records be made. Further, without timely and accurate bank reconciliations, Town officials lack reasonable assurance that the cash balances in the accounting records are correct and that Town funds are properly accounted for.

Monthly Reports

Town Law requires the Supervisor to submit a monthly report to the Board of all moneys received and disbursed during the month. The report should also include reconciled bank balances for each fund and comparisons of actual revenues and expenditures to amounts estimated in the annual budget (budget status reports).

The Supervisor did not provide the Board with adequate and sufficient monthly reports. The reports included cash balances for the Town's 11 bank accounts and receipts but did not include disbursements. Furthermore, the reported cash balances are based on a manual cash ledger that does not include all deposits in transit or intrabank transfers between bank accounts. For example, the January 2014 report for the general fund reported \$1,210,770 less cash than the reconciled bank balance because deposits in transit were not included in the reported cash balance.

In addition, the Supervisor did not provide monthly budget status reports to the Board for the period July 1, 2013 through March 31, 2015. The Supervisor began providing the Board with monthly budget status reports starting in April 2015 as a result of the Budget Officer learning of this requirement during a training session. We reviewed these budget status reports and found they contained sufficient budget to actual detail for all Town funds. While providing comprehensive reports to the Board was a significant improvement, these reports were produced from the computerized accounting system, which contained inaccurate account balances, as discussed previously. Without accurate and complete accounting data, the reliability of these reports is compromised and the Board cannot effectively monitor the Town's financial operations.

Recommendations

The Supervisor should:

1. Monitor his clerk's duties to ensure that the accounting records are adequately maintained.

2. Provide training, such as the accounting school provided by OSC for the clerk. Training opportunities can be found on our web page at <http://www.osc.state.ny.us/localgov/academy/index.htm>.
3. Review the AUD to ensure that it is accurate, supported by the accounting records and filed in a timely manner.
4. Prepare and provide the Board with monthly financial reports that include revenues, expenditures and comparisons of actual revenues and expenditures to amounts estimated in the annual budget (budget status reports).
5. Require the CPA to provide all adjusting entries and explanations for why they are needed.

The Board and Supervisor should:

6. Ensure that the accounting records are adjusted to properly reflect correct account balances.

APPENDIX A
RESPONSE FROM LOCAL OFFICIALS

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

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TDD 711



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Town Council
Fred Hunsdon Sr.
Dorcey Crammond

Town Council
Chattie Van Wert
Wayne Taylor

February 22, 2016

[REDACTED]
NYS Office of the State Comptroller
Division of Local Government
One Broad Street Plaza
Glens Falls, NY 12801

Dear [REDACTED]

This letter is in response to the Report of Examination of the Town of Ticonderoga Financial Records and Reports for the period January 1, 2013 through April 30, 2015.

As a new supervisor, I appreciate your patience and assistance in the response to the recommendations that were borne out of this audit. The Town Board and I recognize the need for the Town to keep accurate accounting records.

As Supervisor I understand that I am ultimately responsible for my clerk and the fiscal accountability of this office. My management style is one of which I desire to know the daily transactions and how they comprise the final year end picture.

In closing, the tax cap is a chief discussion topic among members of the Town Board, especially with how to revitalize an ailing infrastructure while still meeting the basic needs of constituents.

Sincerely,

Joseph M. Giordano
Supervisor

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Town of Ticonderoga
Corrective Action Plan
Office of the State Comptroller (OSC) File Number 2015M-301

1. OSC Audit Recommendation: The Supervisor should monitor his clerk's duties to ensure that the accounting records are adequately maintained.

As Supervisor, I am actively taking an increased participation in the day-to-day financial operations.

2. OSC Audit Recommendation: The Supervisor should provide training, such as the accounting school provided by the Office of the State Comptroller, for the clerk.

Both the Supervisor and Supervisor Clerk plan on attending the Association of Towns Finance School and the Office of the State Comptroller Governmental Accounting Training School.

3. OSC Audit Recommendation: The Supervisor should review the AUD to ensure that it is accurate, supported by the accounting records and filed in a timely manner.

The outstanding adjusting entries from prior years are pertinent to the accuracy of the accounting records and have thus been the culprit in the discrepancy in recordkeeping. In the future, we will insure the Annual Update Document is filed with accurate and timely information.

4. OSC Audit Recommendation: The Supervisor should prepare and provide the Board with monthly financial reports that include revenues, expenditures and comparisons of actual revenues and expenditures to amounts estimated in the annual budget (budget status reports).

The Budget Officer implemented the said policy by providing to the Board monthly budget reports of current and prior year expenditures and revenues in an electronic format.

5. OSC Audit Recommendation: The Supervisor should require the CPA to provide all adjusting (journal) entries and explanations for why they are needed.

In the future, we will obtain the adjusting entries as a requirement from our CPA prior to closing the year to ensure accuracy with all financial records.

6. OSC Audit Recommendation: The Board and Supervisor should ensure that the accounting records are adjusted to properly reflect correct account balances.

By implementing the corrective action plan for #5 the accounting records will be adjusted to properly reflect the correct account balances.

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APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

The objective of our audit was to review the Town's financial records and reports for the period January 1, 2013 through April 30, 2015. To accomplish our audit objective and obtain valid audit evidence, our procedures included the following:

- We interviewed Town officials and reviewed various financial records and reports to gain an understanding of the procedures over the recording and reporting of financial transactions.
- We reviewed the Town's accounting records from January 1, 2013 through April 30, 2015 to verify whether they were complete and up-to-date.
- We judgmentally selected fiscal year-end 2013 total revenues, expenditures, cash, due from other funds, due to other funds, interfund transfers in and out, sewer and water fund rents receivable, and fund balances for the general, highway, water and sewer funds. We also judgmentally selected property tax revenues and general fund revenues for non-property tax, fines/forfeited bail and clerk fees. We judgmentally selected the expenditure accounts from the general, highway, water and sewer funds. We compared the balances recorded in the 2013 general ledger to the AUD. We then compared the AUD to the audited financial statements.
- We traced total revenues and expenditures for the general, highway, water and sewer funds from the 2014 AUD to the accounting records. We also judgmentally selected 21 significant balance sheet accounts, 12 significant revenue accounts and 12 expenditure accounts across the various funds. We focused mostly on the general fund as it consists of most of the Town's financial activity. We traced these accounts from the accounting records to the 2014 AUD.
- We performed tests for the years ending December 31, 2013 and December 31, 2014 for the general, highway, water and sewer funds to determine if the amounts recorded in the Town's accounting records were correct and properly supported. We also selected four account balances in 2015 to determine if the recording account balances were correct and properly supported to supporting reconciliations, schedules and other supporting details. Due to variances observed with water and sewer receivables, we also examined the water and sewer revenues.
- We reviewed 10 deposits totaling \$1,256,117 and 12 disbursements totaling \$304,484 to verify whether the accounting records were accurate and timely.
- No bank reconciliations had been performed for the period January 1, 2015 through April 30, 2015. Therefore, we judgmentally selected the April 30, 2015 cash balance for the multifund account because claims are paid from this account and would be most susceptible to outstanding checks.
- We selected the April 30, 2015 general fund cash balance because journal entries for due from/ due to other funds had not been recorded. We judgmentally selected water and sewer accounts

receivable based on the recording error for first quarter 2015 water and sewer rents billed being recorded to the 2014 accounting records.

- We selected 2015 due from/due to other funds and interfund transfers for January 2015. No entries for interfund transactions had been recorded for the month of April 2015.
- We traced five revenues in 2013 totaling \$574,165 and five revenues in 2014 totaling \$681,952 to determine whether they were accurately recorded.
- We reviewed four claims paid (one for sewer, water, highway and capital projects) in 2013 totaling \$52,508, and eight expenditures in 2014 totaling \$251,976 (five capital projects, two sewer and one water expenditure), to determine whether they were correctly recorded and for appropriate Town purposes.
- For the months of January 2014, December 2014 and April 2015, we judgmentally selected six bank reconciliations (two bank reconciliations per month) based on the significance of deposits in transit, bank account processing of all accounts payable checks, and known missing journal entries in 2015 that should have decreased general fund cash in the general ledger.
- We reviewed the Supervisor's monthly reports to determine if they were accurate and complete. We judgmentally selected the Supervisor's monthly reports for January 2014 and December 2014 because those reports pertain to the first and last month for the year ending December 31, 2014. We also judgmentally selected the Supervisor's monthly report for April 30, 2015 because this was the last month included in our scope period.

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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AND SCHOOL ACCOUNTABILITY

Andrew A. SanFilippo, Executive Deputy Comptroller
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