



Town of Murray

Capital Projects

Report of Examination

Period Covered:

January 1, 2008 — February 25, 2014

2014M-86



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

July 2014

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 Murray, entitled Capital Projects. 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 Murray (Town) is located in Orleans County (County) and had a population of 4,988 as of the 2010 census. The elected five-member Town Board (Board) is the legislative body responsible for the general management and control of the Town's financial and operational affairs. The Town provides various services to its residents including road maintenance, snow removal, fire protection, water, sewer and general government support. The Town's 2014 budgeted appropriations for all funds totaled approximately \$2.2 million and were funded primarily by real property taxes, intergovernmental charges, sales tax, State aid and user fees.

The Town Supervisor (Supervisor) is the Town's chief executive and chief fiscal officer. The Supervisor, who is a member of the Board, has the overall responsibility for maintaining the accounting records, preparing monthly financial reports for the Board and preparing and filing annual financial reports. The Board contracted with an accounting firm (Firm) to assist the Supervisor in fulfilling his financial duties.

Scope and Objective

The objective of our audit was to review the Supervisor's financial records and reports for the period January 1, 2008 through February 25, 2014. Our audit addressed the following related question:

- Did the Supervisor properly account for capital project activity?

Audit Results

As of December 9, 2013, the Town's expenditures for its six capital projects, exclusive of town hall improvements,¹ totaled approximately \$2.6 million. The Board did not properly authorize all capital projects, monitor activity and approve the close out of all completed projects. The Supervisor did not adequately oversee and monitor the Firm's work, which resulted in significant problems with accounting for and reporting of capital project activity, as well as the use of certain debt proceeds.

There was no evidence in the Board resolutions and minutes that the Board established a maximum authorized amount or identified the funding sources for the town hall renovation and construction project. The Firm recorded all of the town hall improvement activity in three appropriation accounts in the general town-wide fund. In 2012, expenditures recorded in these three accounts totaled \$292,613 and exceeded the original budgeted amounts of \$90,000 by \$202,613. However, since these three accounts also included operating expenditures, Town officials could not readily determine the amount

¹ Costs attributable to town hall improvements were not adequately segregated, so a total is not readily discernible.

attributable to capital purposes. In addition, the Board has not authorized the close out of two completed capital projects as of December 31, 2013.

The Firm's software is not able to generate appropriate financial reports. Therefore, the Firm has to manually prepare separate monthly financial reports, which are spreadsheet summaries of financial activity. Spreadsheets are inherently risky because they do not record transaction histories and can be modified without any audit trail other than the last time the spreadsheet was saved. Furthermore, neither the Supervisor nor the Board receives final year-end financial reports. While the December monthly report included year-to-date totals, the Firm made significant year-end adjustments to the records prior to preparing the annual financial report. Due to the poor condition of the Town's financial records and reports, the Board was not in a position to appropriately evaluate the Town's true financial condition or effectively monitor the Town's financial operations.

Debt proceeds totaling \$837,569 for two water districts were deposited in a bank account for the water fund rather than into a separate bank account as required by the Local Finance Law, and the cash in this account was used for operating and capital purposes. Two water districts still owed the general town-wide fund a total of \$57,516 as of December 31, 2013 for temporary advances made for startup costs. Moreover, the Town improperly transferred \$140,000 from the highway town-wide fund to the general town-wide fund for the completion of the town hall project in 2012. When capital project activity is not accounted for in the capital projects fund, the likelihood of misclassifications and other accounting errors occurring is increased. Further, the use of debt proceeds to pay operating costs violates the Local Finance Law and the covenants made to the purchasers of the Town's debt.

In addition, from fiscal years 2009 through 2013, 35 interfund transfers totaling more than \$3.7 million were made and five of these loans totaling more than \$1 million were not authorized by the Board. The Board's failure to review and approve interfund advances, as required by law, limits its ability to monitor the Town's financial affairs.

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. Except as specified in Appendix A, Town officials generally agreed with our recommendations and indicated they planned to initiate corrective action.

Introduction

Background

The Town of Murray (Town) is located in Orleans County (County) and had a population of 4,988 as of the 2010 census. The elected five-member Town Board (Board) is the legislative body responsible for the general management and control of the Town's financial and operational affairs. The Town provides various services to its residents including road maintenance, snow removal, fire protection, water, sewer and general government support. The Town's 2014 budgeted appropriations for all funds totaled approximately \$2.2 million and were funded primarily by real property taxes, intergovernmental charges, sales tax, State aid and user fees.

The Town Supervisor (Supervisor) is the Town's chief executive and chief fiscal officer. The Supervisor, who is a member of the Board, has the overall responsibility for maintaining the accounting records, preparing monthly financial reports for the Board and preparing and filing annual financial reports. The Board contracted with an accounting firm (Firm) to assist the Supervisor in fulfilling his financial duties.

Objective

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

- Did the Supervisor properly account for capital project activity?

Scope and Methodology

We examined the Supervisor's financial records and reports for the period January 1, 2008 through February 25, 2014.

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 is 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. Except as specified in Appendix A, Town officials generally agreed with our recommendations and 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.

Capital Projects

The Board is responsible for properly authorizing, financing and monitoring the status of individual capital projects to ensure that funds are properly used only for their intended purposes. The Supervisor is responsible for properly recording capital project activity. Local Finance Law requires the Town to use debt proceeds only for the object or purpose for which the debt was issued.

In recent years, the Town has undertaken the following six capital projects: town hall improvements, three new water districts and two vehicle acquisitions. As of December 9, 2013, capital projects expenditures, exclusive of town hall improvements,² totaled approximately \$2.6 million. We found that the Board did not properly authorize all capital projects, monitor activity and approve the close out of all completed projects. Two projects were completed in 2009 but remained open as of December 31, 2013. The Board also contracted with an accounting firm (Firm) to assist the Supervisor in fulfilling his financial duties. However, the Supervisor did not adequately oversee and monitor the Firm's work. As a result, there were significant problems with accounting for and reporting of capital project activity, as well as the use of certain debt proceeds. Moreover, the Town's records did not agree with the annual financial reports.

The Firm recorded capital project activity for town hall renovations in operating funds together with routine operations. Expenditures from these operating funds were more than \$292,000 in 2012. The Firm also incorrectly recorded \$100,000 in bond proceeds in the water fund instead of the capital projects fund. Consequently, the \$100,000 debt proceeds were improperly used to pay operating expenditures. The commingling of capital project resources and transactions in operating funds does not allow for capital activity to be appropriately monitored against project authorizations approved by the Board and does not comply with legal requirements related to debt proceeds. We also found that two water districts still owed the general town-wide fund almost \$58,000 as of December 31, 2013.³ Further, the Town improperly transferred \$140,000 from the highway town-wide fund to the general town-wide fund for the completion of the town hall project in 2012.

² Costs attributable to town hall improvements were not adequately segregated, so a total is not readily discernible.

³ Both projects were completed before 2010.

Capital Project Authorizations

To maintain control over capital projects and their related expenditures, the Board should adopt resolutions authorizing the maximum estimated cost and method of financing for each project at its inception. Failure to limit expenditures to available authorizations creates the risk that funds may not be available when required for necessary expenditures. Once a project is completed, the Board should adopt a resolution to close the project and identify how any unexpended balances are to be disposed of, based upon the source of the project's funding.⁴

We reviewed Board resolutions and minutes and found no evidence that the Board established a maximum authorized amount or identified the funding sources for the town hall renovation and construction project.⁵ The Firm recorded all of the town hall improvement activity in three appropriation accounts in the general town-wide fund. In 2012, expenditures recorded in these three accounts totaled \$292,613 and exceeded the original budgeted amounts of \$90,000 by \$202,613. However, since these three accounts also included operating expenditures, Town officials could not readily determine the amount attributable to capital purposes.

In addition, the Board has not authorized the close out of the two completed capital projects as of December 31, 2013. Water district #13 was completed on December 10, 2009, but the project still had a cash balance of \$14,871 as of December 31, 2013. Water district #14 was completed in May 2009, but the project has not paid back the \$1,027 interfund loan to the general town-wide fund as of December 31, 2013.

Failure to properly authorize and close out capital projects increases the risk that projects will be overexpended and that funds will not be used for their intended purposes.

Accounting for Capital Projects

Complete and accurate accounting records for capital projects are necessary for proper financial reporting and monitoring. Financial records for each capital project should contain sufficient information to document the project's complete financial history and establish accountability for resources provided for a particular purpose. Maintenance of individual capital project records assists officials in monitoring the status of each project and provides the

⁴ Unexpended funds originating from bonds or from multiple sources, which include debt proceeds, must be applied to the related debt (transferred to the debt service fund). Unexpended funds originating from interfund transfers must be returned to the fund that originally supplied the resources and may then be used for any legal purpose.

⁵ The Board properly established the financial plans for the water district capital projects.

Board with the information necessary to ensure that expenditures are within the amounts authorized and funding sources are used in accordance with the approved plan of financing. The Supervisor, as the Town's chief fiscal officer, is responsible for the Town's basic accounting functions, maintaining adequate records and periodically preparing and providing financial reports to the Board for review. If the Supervisor uses an accounting firm to perform these duties, the Supervisor should provide sufficient oversight to ensure that the firm maintains suitable records and documents financial information accurately and on a timely basis.

Accounting Records and Reports – The Firm uses a combination of an accounting software application and spreadsheets to record and present the Town's financial activity. The Firm uses the software application to record the revenues and expenditures; however, the software is not able to generate appropriate financial reports. Therefore, the Firm has to manually prepare separate monthly financial reports, which are spreadsheet summaries of financial activity. Moreover, the Board considers the spreadsheet reports to be the Town's accounting records. Town officials must contact the Firm for a breakdown of summary activity. Relying on spreadsheets to serve as the primary accounting system is inherently risky in that spreadsheets do not record transaction histories and can be modified without any audit trail other than the last time the spreadsheet was saved. Furthermore, neither the Supervisor nor the Board receives final year-end financial reports. While the December monthly report include year-to-date totals, the Firm makes significant year-end adjustments to the records prior to preparing the annual financial report.

We found that certain activity recorded in the Town's records (i.e., the monthly financial reports) did not agree with the annual financial reports that were filed with the Office of the State Comptroller, as follows:

- The Town received grant revenue of \$284,384 for the water district #13 capital project in 2008 and 2009. However, the Firm recorded \$309,000 in grant revenues in the Town's records but then reported a total of \$122,679 in grant revenues in the annual financial reports.
- The Town issued two installment bonds (\$100,000 in 2009 and \$105,000 in 2012) to partially finance two truck purchases. The Firm recorded the truck expenditures of \$180,519 and \$208,481, respectively, in the highway town-wide fund in the Town's records, but then reported \$80,519 and \$103,481, respectively, in the highway town-wide fund in the annual financial reports. The other portions of the expenditures were

reported in the capital projects fund. While the Firm properly recorded the bonds as revenues in the Town's records, the debt was reported in the annual financial report as if it was a bond anticipation note (BAN). Typically, BANs are short term financing instruments; therefore, a liability to reflect the obligation is recorded and reported in the capital projects fund. Revenue is only recognized when long term permanent financing is issued (i.e., the bond). As such, revenues in the capital projects fund were underreported on the annual financial report by \$100,000 in 2009 and \$105,000 in 2012.

- The Town issued two BANs totaling \$1,636,000 in 2008 and 2013 for two new water districts. These moneys were improperly recorded as revenues in the Town's records. However, the BANs were properly reported in the annual financial reports.

Due to the poor condition of the Town's financial records and reports, the Board was not in a position to appropriately evaluate the Town's true financial condition or effectively monitor the Town's financial operations. When the Board and the Supervisor place undue reliance on the Firm, controls are weakened and there is an increased risk that Town funds could be misappropriated and improper transactions concealed.

Capital Project Moneys – The Town also did not maintain a separate bank account for capital projects as required when a project was financed partially or totally from bonds or bond anticipation notes. We found that the debt proceeds totaling \$837,569 for two water districts⁶ were deposited in a bank account for the water fund, rather than into a separate bank account as required by the Local Finance Law, and the cash in this account was used for operating and capital purposes. Moreover, the water district #12 capital project should have an unexpended balance of \$28,498. However, the Firm incorrectly recorded \$100,000 in bond proceeds in the water fund instead of the capital projects fund. Consequently, the \$100,000 debt proceeds were improperly used to pay operating expenditures.

When capital project activity is not accounted for in the capital projects fund, the likelihood of misclassifications and other accounting errors occurring is increased. This will result in misleading reporting of capital and operating financial activity. Further, the use of debt proceeds to pay operating costs violates the Local Finance Law and the covenants made to the purchasers of the Town's debt.

⁶ Water districts #12 and #13

Interfund Advances

The General Municipal Law requires that the repayment of interfund advances be made as soon as moneys are available and no later than the close of the fiscal year in which the advance was made.

During our audit period, the Firm recorded numerous interfund advances. The Town made temporary advances for cash flow purposes from the general town-wide fund to the capital projects fund for startup costs related to the establishment of the new water districts. We found that water district #12 and water district #14 still owed the general town-wide fund \$56,489 and \$1,027, respectively, as of December 31, 2013.⁷

Moreover, the Town improperly transferred \$140,000 from the highway town-wide fund to the general town-wide fund for the completion of the town hall project in 2012. Without the \$140,000 transfer, the general town-wide fund would have reported an assigned unappropriated fund balance deficit of \$58,771 instead of a positive balance of \$81,229 as of December 31, 2012. In addition, the highway town-wide fund's assigned unappropriated fund balance would have been \$152,230 instead of \$12,230.

In addition, we reviewed bank statements for fiscal years 2009 through 2013. During this time, 35 interfund transfers totaling more than \$3.7 million were made. We found that five interfund loans totaling more than \$1 million were not authorized by the Board in 2012 and 2013.

The Board's failure to review and approve interfund advances, as required by law, limits the Board's ability to monitor the Town's financial affairs.

Recommendations

1. The Board should establish a maximum authorized amount and identify the financing sources for each capital project.
2. The Board should approve the close out of capital projects when they are completed.
3. The Supervisor should properly oversee and monitor the work of the Firm to ensure that accounting records are complete and accurate.
4. The Supervisor should ensure that the accounting records and annual financial report agree.
5. The Board should ensure that debt proceeds are expended only for the purpose for which such obligations were issued.

⁷ Both projects were completed before 2010.

6. The Board should identify all moneys improperly residing in the capital projects and water funds and return those moneys to the general town-wide fund or the debt service fund, as required.
7. The Board should approve all interfund transactions.
8. The Board should ensure that interfund advances are repaid within the required timeframes.
9. The Board should ensure that the Supervisor returns the \$140,000 that was improperly transferred from the highway town-wide fund to the general town-wide fund.

APPENDIX A

RESPONSE FROM LOCAL OFFICIALS

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

Town of Murray

3840 Fancher Road
Holley, New York 14470
Telephone: (585)638-6570
TDD 1(800)662-1220
Fax: (585)638-0676

John Morriss, Supervisor
Edwin Bower, Councilman
Kathleen Case, Councilwoman
Lloyd Christ, Councilman
Paul Hendel, Councilman

Cynthia Oliver, Town Clerk
Ed Morgan, Hwy. & Water Supt.
Gary Passarell, Town Justice
Theodore Spada, Town Justice
Jeffrey R. Martin, Attorney

July 1, 2014

Mr. Jeffrey Mazula
Chief Examiner
Division of Local Government
And School accountability
Buffalo, New York 14203-2510

Dear Mr. Mazula,

To follow is the Town of Murray's response to and our corrective action plan (CAP) for the findings of the Audit conducted in 2013. If there is anything additional that you need please contact me.

Sincerely,

/ John C. Morriss
Town of Murray Supervisor

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Town of Murray

3840 Fancher Road
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Paul Hendel, Councilman

Cynthia Oliver, Town Clerk
Ed Morgan, Hwy. & Water Supt.
Gary Passarell, Town Justice
Theodore Spada, Town Justice
Jeffrey R. Martin, Attorney

June 26, 2014

Office of the State Comptroller
Division of Local Government
And School Accountability
Albany, New York

In review of the Audit findings that was conducted in 2013, we respond as follows:

1. Board did not properly authorize all capital projects:

Although the board did not authorize by resolution all its capital projects, it approved engineering and state estimates of the projects. The board held public hearings that outlined the costs of the projects and the effect on the tax payers. When the results of the public hearings were positive the board voted to do the projects. The board is closing out open, completed projects as of 12/31/14.

2. Complete and accurate accounting records for capital projects are necessary:

Each of the water capital projects were identified on a separate report to the board that they received each month. The board was able to see what funds were received and what expenditures were made for each project. The supervisor reviewed these reports adequately.

The accounting firm we have engaged has been doing the books for the town for fifteen years. During that time there have been no discrepancies concerning the cash entering or leaving the town. Every audit has resulted in no cash differences with the accounting system they use. The reports we receive are easy to read and allow the board to actively manage the town. We regret that the state does not like the way we choose to do business in Murray. It works for us. We believe the board is capable of appropriately evaluating the town's true financial condition and monitor the town's financial operations.

3. Capital Projects Moneys:

The town did not create separate bank accounts for each capital project in the past hoping to save the town additional costs. We will establish separate accounts in the future as instructed.

4. Interfund Advances:

In 2006 the General Fund Townwide loaned the Highway Fund Townwide \$100,000 to purchase a truck. In 2012 the Highway Fund Townwide paid back the General Fund Townwide the \$100,000 plus loaned them an additional \$40,000. The General Fund Townwide will repay the Highway Fund Townwide \$10,000 each year for the next four years.

Recommendations:

1. Once a public hearing is completed, the board will state by resolution the cost of the project in its minutes, thus identifying the maximum authorized spending that was projected for the public.
2. The board will approve the close out of capital projects.
3. The supervisor will continue to monitor the town's financial records.
4. The supervisor is currently receiving final year end reports that match the annual report.
5. The use of separate bank accounts for capital projects will allow the board to easily track all expenditures for each project.
6. The board will make all appropriate transfers at the closeout of each capital project still open.
7. The board will make sure the minutes reflect the approval of all interfund transactions.
8. The board will repay the balance of the loan from the Highway Townwide fund to the General Townwide fund as soon as possible.

Sincerely,

John C. Morriss
Town of Murray Supervisor

The Town of Murray is an equal opportunity Provider & Employer.

If you wish to file a Civil Rights program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, found online at http://www.ascr.usda.gov/complaint_filing_cust.html, or at any USDA office, or call (866)632-9992 to request the form. You may also write a letter containing all of the information requested in the form. Send your completed complaint form or letter to us by mail at U.S. Department of Agriculture, Director, Office of Adjudication, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410, by fax (202)690-7442 or email at program.intake@usda.gov.

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

The objective of our audit was to determine whether the Supervisor properly accounted for capital project activity. To accomplish this, we interviewed appropriate Town officials, tested selected records, and examined pertinent documents for the period January 1, 2008 through February 25, 2014. Our procedures included the following:

- We interviewed Town officials, Town employees, and staff from the Firm to gain an understanding of Town operations in the areas of capital project administration and accounting over the last six years.
- We reviewed Board minutes and relevant financial records and reports to determine if the Town has undertaken any capital projects.
- We reviewed Board minutes to determine if the Board set forth the overall financial plan for capital projects undertaken during the audit period, including the authorization amounts and funding sources, as well as the anticipated issuance of debt.
- We reviewed a judgmentally selected sample of 35 interfund transfers and loans totaling more than \$3.7 million to ensure that they were properly recorded, authorized by the Board and in compliance with statute. We selected these transfers based on their purposes.
- We reviewed relevant financial records and reports to determine if the capital projects revenues and other funding sources were properly recorded.
- We reviewed a judgmentally selected sample of capital project-related vouchers totaling \$792,155 to ensure disbursements were properly recorded and supported. These vouchers were for two vehicle purchases and two months of vouchers for two water districts.
- We compared all expenditures in the Town's records with the project cost certification forms to determine if the expenditures were recorded accurately.
- We reviewed the transfers between the general town-wide fund and one capital project totaling \$926,537 to determine if loans were properly paid back.
- We reviewed the monthly financial reports and the Board minutes to determine if all completed capital projects were properly closed out.

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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