



Village of Hunter

Cash Receipts and Board Oversight

Report of Examination

Period Covered:

June 1, 2013 — April 14, 2015

2015M-254



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

January 2016

Dear Village 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 Board of Trustees 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 Village of Hunter, entitled Cash Receipts and Board Oversight. 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 Village of Hunter (Village) is in the Town of Hunter in Greene County, and has a population of approximately 500 residents. The Village's 2014-15 general fund budgeted appropriations were \$904,278 funded primarily with real property taxes, State and federal aid, and fees.

The Village is governed by an elected Board of Trustees (Board) which is composed of two Trustees and the Mayor. The Board is responsible for the Village's overall financial management including adopting the annual budget and establishing appropriate controls over financial operations. The Mayor is the Board's presiding officer and the Village's chief executive officer. The Board appoints the Clerk-Treasurer (Treasurer), who is the chief fiscal officer (CFO) and Board Clerk. As the CFO, the Treasurer is responsible for the custody of all Village money, maintaining appropriate accounting records and preparing monthly and annual financial reports.

Scope and Objectives

The objectives of our audit were to review the Village's procedures over the collection of cash receipts for trash bag sales and the summer recreation program (Program) to ensure accountability and examine the Board's oversight of Village operations for the period June 1, 2013 through April 14, 2015. Our audit addressed the following related questions:

- Are cash receipts from trash bag sales and the Program properly accounted for?
- Did the Board properly oversee Village operations?

Audit Results

Village officials did not provide adequate oversight of the cash receipts process. There were no procedures for the reconciliation and reporting of cash receipts from trash bag sales to residents used to pay for their refuse pickup service or for Program fees. In addition, there were no procedures for the periodic inventory of the trash bags that were purchased and stored but not yet sold to residents. As a result, 1,974 trash bags valued at \$2,885 could not be accounted for and Program cash collected per registration records could not be traced to receipts or bank deposits, totaling \$310. In addition, deposits of collections for trash bag sales were not made within 10 days as required by law. Program fees and clothing payments in excess of \$300 were not collected and the Program Director took home and accumulated recreation fees before turning them over to the Treasurer. As a result, the Village has an increased risk of loss of revenue.

The Board's oversight of Village operations needs to be improved. The Board does not receive interim financial or operating reports, bank statements or bank reconciliations from the Treasurer and does not provide for an annual audit of the Treasurer's financial reports. In addition, Board minutes do not contain a resolution listing employee wages and salaries, nor does the budget include a schedule of wages and salaries as required by New York State Village Law. The Board also did not hold reorganizational meetings to publicly appoint non-elected officials and designate an official newspaper and bank. As a result, the Board's ability to properly oversee Village finances and operations is diminished and operations are not transparent to Village residents.

Comments of Local Officials

The results of our audit and recommendations have been discussed with Village officials, and their comments, which appear in Appendix A, have been considered in preparing this report. Village officials generally agreed with our recommendations and indicated they planned to initiate corrective action.

Introduction

Background

The Village of Hunter (Village) is in the Town of Hunter in Greene County, and has a population of approximately 500 residents. The Village provides residents with various services, including general administration, fire protection, code enforcement, street maintenance, street lighting, refuse disposal, a summer recreation program (Program) and water and sewer service. The Village's 2014-15 general fund budgeted appropriations were \$904,278 funded primarily with real property taxes, State and federal aid, and fees.

The Village is governed by an elected Board of Trustees (Board) which is composed of two Trustees and the Mayor. The Board is responsible for the Village's overall financial management including adopting the annual budget and establishing appropriate controls over financial operations. The Mayor is the Board's presiding officer and the Village's chief executive officer. The Board appoints the Clerk-Treasurer (Treasurer), who is the chief fiscal officer (CFO) and Board Clerk. As the CFO, the Treasurer is responsible for the custody of all Village money, maintaining appropriate accounting records and preparing monthly and annual financial reports. The Treasurer is assisted by a Deputy Clerk and a Deputy Treasurer.

Objectives

The objectives of our audit were to review the Village's procedures over the collection of cash receipts for trash bag sales and the Program to ensure accountability and examine the Board's oversight of Village operations. Our audit addressed the following related questions:

- Are cash receipts from trash bag sales and the Program properly accounted for?
- Did the Board properly oversee Village operations?

Scope and Methodology

We examined cash receipts and the Board's oversight of operations for the period June 1, 2013 through April 14, 2015. Our audit also examined the adequacy of certain information technology controls. Because of the sensitivity of some of this information, we did not discuss the results in this report, but instead communicated them confidentially to Village officials.

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
Local Officials and
Corrective Action**

The results of our audit and recommendations have been discussed with Village officials, and their comments, which appear in Appendix A, have been considered in preparing this report. Village 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 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 Treasurer's office.

Cash Receipts

The Mayor and Board are responsible for establishing an effective system of internal controls over cash receipts for trash bags sold to residents and summer recreation program (Program) fees. To adequately safeguard Village money, the Board, in conjunction with the Treasurer must establish and implement procedures to help ensure receipts are properly accounted for and periodic inventories of trash bags on hand are conducted. Effective internal controls include the reconciliation and reporting of cash receipts, issuance of press-numbered receipts and depositing receipts in a timely and intact manner. Other components of internal control include effective management of employees who receive cash for trash bag sales or Program fees.

The Board has not established procedures for the reconciliation and reporting of cash receipts from trash bag sales or Program fees. In addition, there were no procedures for the periodic inventory of the trash bags. As a result, 1,974 trash bags valued at \$2,885 could not be accounted for and Program cash collected could not be traced to receipts or deposits, totaling \$310. In addition, deposits of collections for trash bag sales were not made within 10 days, Program fees and clothing payments in excess of \$300 were not collected and the Program Director took home and accumulated recreation fees before turning them over to the Treasurer.

Trash Bags

The Village provides curbside pickup for refuse disposal for Village residents. To receive pickup service, residents must purchase trash bags imprinted with “Village of Hunter” from the Village offices. Trash bags are sold in two sizes – a large (green) bag for \$2.00 and small (yellow) bag for \$1.00. Village officials must ensure that cash receipts from the sale of trash bags and the inventory of trash bags are properly accounted for. Press-numbered cash receipts should be issued for all collections unless another record is used and periodic inventory counts of bags on hand should be performed and reconciled to activity logs. All funds collected should be deposited within 10 days in accordance with New York State Village Law.

Residents can purchase bags from any of three Village office employees. However, most bags are sold by the Deputy Treasurer. Fees are stored in a shared cash envelope.¹ Bags sales are manually recorded, by type, on a trash bag sales detail sheet. The Deputy Treasurer totals the trash bag sales detail sheet, issues a press-

¹ The cash envelope is stored in a manila file folder with the active trash bag sales detail sheet. The manila file folder is locked in the vault overnight.

numbered receipt for the total amount calculated, prepares the bank deposit and takes the deposit to the bank. The Deputy Treasurer gives the detail sheet, press-numbered receipt, adding machine tape, and duplicate deposit slip to the Treasurer who posts the deposit to the accounting records.

We found that controls were not in place to ensure cash receipts from trash bag sales and trash bag inventory are properly accounted for. Although our prior Report of Examination² recommended that a periodic inventory and reconciliation be performed, there has been no reconciliation of trash bags sold to bags available for sale. Further, the Treasurer's file of trash bag delivery receipts could not be located.

We reconciled press-numbered receipts issued to trash bag sales and determined that receipts were correctly deposited. However, our reconciliation of trash bags transferred from the Village garage to the Village office and the amounts remaining on hand showed that 1,974 trash bags valued at \$2,885 cannot be accounted for.

Village officials need to improve internal controls over the trash bag inventory. As a result of these weak controls, which existed and were addressed in our prior audit, Village officials cannot account for over \$2,800 in trash bag inventory.

Timeliness of Deposits – Village Law requires that moneys collected be deposited within 10 days of being collected. Village officials frequently did not deposit moneys collected within 10 days. Our review showed that deposits were often made over two weeks after sales occurred with many deposits made over one month after the sale. As a result of late deposits, the Village is not in compliance with Village Law and Village assets are at an increased risk of loss or theft.

Summer Recreation Program

The Village provides a summer recreation program in July and August that is available to school age children. The Program is offered free to Village residents. Residents of the Towns of Hunter and Jewett are required to pay a fee to participate. The Program is subject to requirements of the NYS Department of Health (DOH) pertaining to registration requirements and supervision of activities. The Board should develop policies and procedures to ensure compliance with the DOH requirements, such as maintenance and verification of records, including registration forms and should specify Board expectations of the Program Director for other processes including collection of Program related fees. Village officials should ensure Program activity fee collections are reconciled against expenses and that all fees due are collected. All fees collected must be properly secured and turned over promptly to the Treasurer.

² Report 2004M-81 – Village of Hunter – Safeguarding Village Assets

A Village Trustee acts as the liaison to the Program and is responsible for compliance with DOH regulations. He approves selection of the Program's Director and Assistant Director, and is assisted by the Deputy Treasurer who files required reports and deposits Program fees collected by the Director or at the Village office.

All Program participants must complete a registration form indicating their residency, and submit an immunization record in compliance with DOH requirements. These forms also provide information necessary to ensure the correct fees are collected from both the participant and sponsoring Town.³ Any fees relating to field trips for participants are collected at the Village office or by the Program Director.

Village officials need to improve oversight of the Program. There is no reconciliation of Program or field trip activity fee collections against associated expenses,⁴ and no accountability to ensure all fees due are collected. Program records are incomplete and insufficiently detailed. For example, there were no attendance records available for 2013, only partial attendance records for 2014, and field trip permission slips were not available for either year. As a result, Village officials do not have adequate assurance that all revenue has been collected. Our review also identified the following discrepancies:

- Cash collected, as documented on registrations forms, could not be traced to press-numbered receipts or deposits, totaling \$310.
- One registration form indicated no fee was collected. However, based on the address provided, the Village should have collected \$100 from the participant and \$200 from the Town of Hunter.
- Four registration forms that could not be located.
- One camper attended the daily program two weeks before submitting a registration form.
- Four registration forms were accepted with missing or incomplete addresses.
- Partial payments totaling \$20 for T-shirts and sweatshirts that were still pending from two counselors at the end of the 2014 season.

³ The Towns of Hunter and Jewett, in agreement with the Village, pay a fee for each of their residents who participates in the Program.

⁴ For example, the Village purchases admission tickets in advance for field trips, but does not reconcile the amount purchased to the amount received from field trip participants.

- Fees collected by the Director were not properly secured; they were taken home and accumulated for a couple of days before being turned in to the Treasurer.

These discrepancies occurred because there was insufficient direction and oversight by the Board and Treasurer over Program records, a lack of accountability by the Director and no reconciliation⁵ of fees collected to fees that should have been collected. As a result, Village officials cannot be certain of compliance with DOH guidelines or that all required fees were collected and deposited.

Recommendations

The Board should:

1. Establish policies and procedures for the reconciliation and reporting of cash receipts from trash bag sales and Program fees.
2. Ensure that Village officials prepare periodic reconciliations of trash bag inventories.
3. Ensure that the Director maintains necessary Program records.
4. Require the Director to properly secure collections and remit them to the Treasurer on a timely basis.
5. Investigate unpaid Program registration fees and payments due from counselors and pursue collection as appropriate.

The Treasurer should:

6. Ensure there is a periodic reconciliation of trash bags sold to bags available for sale, and a process to verify inventory held for sale in the office, or stored at the Village garage.
7. Ensure that trash bag delivery receipts evidencing the amount of bags delivered to the Village office are retained.
8. Ensure compliance with Village Law for timeliness of deposits.
9. Reconcile Program or field trip activity fee collections against associated expenses and perform accountabilities to ensure all fees due were collected.

⁵ The Treasurer invoiced the Towns of Hunter and Jewett for their portions of registration fee tuition. However, the registration forms were not reviewed by the Treasurer for this purpose until the following year, when Village budgets were being prepared. 2012 and 2013 registration fees were not invoiced until 2014.

The Director should:

10. Review all registration forms for completeness and correctness, and ensure that fees are properly collected.
11. Maintain attendance records and field trip records, and submit all Program records to the Treasurer.

Board Oversight

The Board is responsible for the management of Village property and finances. Interim financial reports and supporting documentation should be presented to the Board to help it monitor and manage the Village's financial operations, assess financial condition, and ensure that public funds are used effectively and efficiently for Village purposes. Annually, the Board is required to audit, or cause to be audited, the Treasurer's financial report and hold a reorganization meeting. Wage and salary authorizations should be approved by Board resolution or itemized in a schedule in the budget.

The Board does not receive interim financial or operating reports, bank statements or bank reconciliations from the Treasurer and does not provide for an annual audit of the Treasurer's financial reports. In addition, Board minutes do not contain a resolution listing employee wages and salaries, nor does the Village budget include a schedule of wages and salaries. The Board also has not held annual reorganization meetings to make appointments and designate an official newspaper and bank.

Records and Reports

Interim (periodic) financial reports can fulfill a number of management information needs. The Board should consult with Village officials and department heads, when necessary, to identify what information they need and when they need it so that they can effectively meet their responsibilities. It is essential that the Board receives regular financial reports and supporting records such as bank statements and reconciliations from the Treasurer to fulfill its responsibility to monitor and manage financial operations. Interim reports should provide the Board with timely information on such issues as financial position, results of operations, budget status, policy compliance, service or project costs, performance measures and legal compliance matters.

The Board does not receive monthly or quarterly financial reports or reports of operations from the Treasurer, nor does it receive or review bank statements or bank reconciliations. The only interim budget-to-actual financial report given to the Board is generated in January, as part of the annual budget preparations process. Board members told us that they rely the Treasurer to verbally inform them of situations and conditions that the Treasurer determines are important. Without accurate, timely, and reliable financial records and reports, the Board's ability to oversee operations is diminished.

Annual Audit

Village Law requires the Board to audit, or cause to be audited by an officer or employee of the Village or by independent auditor, the Treasurer's annual financial report. The Board did not audit or cause an annual audit of the Treasurer's financial report, even though we identified this shortcoming in our prior audit.⁶ As a result, the Board does not have an independent review of the Village's financial operations, which reduces its ability to properly oversee Village finances.

Board Authorizations

Village Law stipulates the form and content of the tentative budget and the process for adopting the budget. Wages and salaries should be approved by Board resolution appended in a schedule included in the budget. The wage or salary of each office or position should be listed separately. The wages and salaries shall be fixed at the amounts shown therein once the budget is adopted.

The Board's minutes do not contain a resolution listing employee wages and salaries, nor does the approved budget contain a schedule of wages and salaries. For example, there was no Board resolution approving the modification of the Treasurer's pay rate, or record of annual appointments including designation of the Program Director or staff or their pay rates.

Furthermore, expenses, including salary and wage expense are allocated among the Village's general, water and sewer funds, making it difficult for Village residents to determine salary amounts approved and paid. One Trustee told us that he requested a salary schedule be provided to the Trustees by the Treasurer during budget workshops, because Trustees could not determine employees' salaries and wage rates based on the budget document. The Mayor told us that he was unaware a wage and salary schedule was required and was following what had been done in the past.

The Treasurer transitioned from a salaried position to an hourly employee upon retirement. Board minutes did not include recognition of this change, nor Board recognition or approval of the new pay rate. Also, Board minutes did not include a resolution approving annual appointments,⁷ the hiring of seasonal employees for the Program or the rates at which part time or seasonal employees will be paid. Trustees told us that they were verbally informed of the change in the Treasurer's pay rate, but did not review the calculations. The Trustee acting as liaison to the Program independently approves the appointment of Director and Assistant Director, and hiring of

⁶ *Report 2004M-81 – Village of Hunter – Safeguarding Village Assets*

⁷ For the Deputy Clerk, Deputy Treasurer, Deputy Registrar of Vital Statistics, Village Attorney and Code Enforcement officer

lifeguards and summer counselors. The same Trustee informally approves the pay rates for Program staff.

The lack of Board approval for wages and salaries or changes to pay rates by resolution and the absence of a schedule of wages and salaries in the Village budget results in a lack of transparency to Village residents. The approval of new hires by one Trustee, rather than the Board, increases the risk of undue influence or favoritism.

Reorganization Meeting

Village Law provides for annual appointments of non-elected positions including the Village attorney, Code Enforcement Officer, Deputy Clerk and Deputy Treasurer and the designation of an official newspaper and official bank to be made at reorganization meetings.

The Board's minutes do not show that reorganization meetings were held during the audit period, which we confirmed through interviews of the Trustees. The Mayor told us that he considered those positions "holdover" appointments. Because Village officials did not publicly appoint non-elected officials and designate an official newspaper and bank, the Village's operations are not transparent to residents and the Village has not complied with relevant laws.

Recommendations

The Board should:

12. Ensure financial and operating reports, bank statements and bank reconciliations are received from the Treasurer and reviewed throughout the year.
13. Comply with Village Law by auditing, or causing to be audited, the annual Treasurer's financial report.
14. Include a schedule of wages and salaries with tentative and adopted budgets as required by Village Law.
15. Ensure that the Board minutes contain a resolution listing employee wages and salaries or that the approved budget contains such a schedule. Information should include pay rate changes, seasonal appointments, seasonal hires and annual appointments.
16. Hold annual reorganization meetings for annual appointments and designations of the official newspaper and bank.

APPENDIX A

RESPONSE FROM LOCAL OFFICIALS

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

VILLAGE HALL
PO Box 441, 7955 Main Street
Hunter, NY 12442
(518) 263-4020 FAX: 263-5530

VILLAGE BOARD
William Maley, Mayor
Michael P. Tancredi, Trustee
Alan W. Higgins, Trustee

VILLAGE ATTORNEY
Larry F. Gardner
(518) 734-4344
FAX: 734-5162



Village of Hunter
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Kathleen M. Hubert

DEPUTY CLERK
Jill K. Riley

DEPUTY TREASURER
Denna Endy

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Charles R. Sweet
(518) 263-4690

BUILDING INSPECTOR
CODE ENFORCEMENT OFFICER
Dominick Caropreso

December 17, 2015

Office of the State Comptroller
Newburgh Regional Office
Attention: Ms. Tenneh Blamah
Suite 103
33 Airport Center Drive
New Windsor, NY 12553

Re: Audit for Period June 1, 2013 – April 14, 2015

Dear Ms. Blamah:

The Board of Trustees of The Village of Hunter has reviewed the draft report of examination regarding cash receipts and Board oversight prepared by the Office of the State Comptroller for the period June 1, 2013 through April 14, 2015 and acknowledges the results and concerns. On December 15, 2015, I met with the examiners from the State Comptroller's Office, who explained this report in detail.

We have taken immediate steps to remedy the trash bag situation. Reports regarding the Village's finances will be presented to the Board at all monthly meetings. Trustee Tancredi will meet with the new clerk/treasurer after the holidays to familiarize her with the Summer Recreation Program and they will work together to institute better controls for this program.

The Board recognizes its responsibilities to The Village of Hunter taxpayers and appreciates your assistance in identifying areas for improvement. We will take all of your recommendations into consideration as we develop our Corrective Action Plan.

Very truly yours,

The Village of Hunter

By: _____
William Maley
Mayor

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

To accomplish our objectives, we reviewed the cash receipt activities for trash bag sales and the Program and the Board's oversight activities of records and reports, annual audits, Board authorizations, appointments and designations for the period June 1, 2013 through April 14, 2015.

To achieve our audit objectives and obtain valid evidence, we performed the following procedures:

- We interviewed Village officials and employees to gain an understanding of their processes for collection, documentation and posting of cash receipts, and inventory tracking for trash bags.
- We performed counts of trash bag inventories at the Village garage and in the Village office, and obtained copies of the Village garage inventory logs.
- We accessed Village records including press-numbered receipt books and trash bag sales detail sheets to obtain a total of bags recorded as sold and traced the deposits to bank statements.
- We used Village garage inventory logs to identify the date and number of bags transferred to the Village office, and prepared a reconciliation of activity to identify variances.
- We obtained Program registration forms and compared them to other supporting records, including a list of Village addresses, attendance records, the Program yearbook and press-numbered receipts to identify variances.
- We reviewed paid vouchers for Program expenditures.
- We interviewed the Village Mayor and Trustees to gain an understanding of Board oversight measures including financial and operating reports and supporting records received and reviewed, salaries, and newspaper and bank designations.
- We requested evidence of the annual audit of the Treasurer's financial report.
- We reviewed Board minutes looking for Board resolutions for appointments and approvals of salaries and pay rates.

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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

APPENDIX C

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