



Town of Canaan

Board Oversight

Report of Examination

Period Covered:

January 1, 2016 – December 31, 2016

2017M-183



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

January 2018

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 Canaan, entitled 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*

Introduction

Background

The Town of Canaan (Town) is located in Columbia County and has approximately 1,750 residents. The Town is governed by an elected four-member Town Board (Board) and an elected Town Supervisor (Supervisor). The Board has the power to impose taxes on real property located in the Town and is responsible for the general management and control of Town finances, including oversight of the elected Town Clerk (Clerk). The Town's annual budget for 2016 was \$1.3 million, funded primarily by real property taxes, sales tax and State aid.

The Clerk serves as the Clerk to the Board and collects fees for a variety of purposes, including sporting fees; zoning permits; birth and death certificates; and marriage, dog and environmental licenses. The Clerk deposited approximately \$27,600 in Clerk's fees during 2016. The Clerk also serves as the Tax Collector (Clerk/Tax Collector) for the Town. The Clerk/Tax Collector is responsible for collecting and remitting the property tax levy to the Town and County.

Objective

The objective of our audit was to determine if controls over the Town's financial activities were adequate. Our audit addressed the following related question:

- Does the Board provide adequate oversight of Town financial activities to ensure that resources are properly safeguarded?

Scope and Methodology

We examined Board oversight for the period January 1, 2016 through December 31, 2016. We extended our scope to March 31, 2017 for tax collection.

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 C 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. Except as specified in Appendix A, Town officials generally agreed with our

recommendations and indicated they planned to take corrective action. Appendix B includes our comment on the issue raised in the Town's response letter.

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 Clerk/Tax Collector's office.

Board Oversight

The Board is responsible for managing and overseeing the Town's overall fiscal affairs and for ensuring that internal controls are in place to safeguard resources. If it is not feasible to segregate cash receipt duties, the Board must implement compensating controls such as increased supervisory review. The Clerk/Tax Collector is responsible for collecting fees and taxes and remitting those collections to the recipients in a timely manner. The Board must annually audit the records and reports of officers and employees who receive or disburse money on behalf of the Town.

The Board has not established policies and procedures to ensure that cash receipts are properly and adequately safeguarded. As a result, there is a lack of segregation of duties and supervisory review for the Clerk/Tax Collector's cash receipts. The Clerk/Tax Collector did not routinely issue duplicate receipts for Clerk's fees or record daily receipts in the check register. She also did not make deposits totaling \$11,066 in a timely manner or in the same form (i.e., cash or check) as received; we found discrepancies totaling \$11,680 between the cash receipts form shown in the Clerk's records and the bank deposit slips for 2016. Also, the Clerk/Tax Collector did not deposit 100 percent of tax collections or remit tax collections totaling \$2,794,760 to the Supervisor in a timely manner. In addition, the Supervisor's monthly reports were inaccurate and the Code Enforcement Officer (CEO) did not ensure all building permit fees were properly calculated and supported or issue receipts for all building permit collections. Finally, the Board did not perform annual audits of the records and reports of officers and employees. Had the Board performed annual audits, it may have identified the inaccuracies in the Clerk/Tax Collector's records and the Supervisor's monthly reports that increase the risk of errors, fraud or misuse of assets occurring and remaining undetected.

Clerk/Tax Collector's Duties

Proper segregation of duties ensures that no one person controls all phases of a transaction by providing for the work of one employee to be verified by another employee in the course of his or her duties. The Board is responsible for establishing policies and procedures that ensure that no single individual is responsible for receiving, recording, depositing, disbursing and reporting cash. If this is not feasible, the Board must implement compensating controls including monitoring and reviewing the work performed.

The Board has not established policies and procedures to ensure that cash receipts are properly and adequately safeguarded. As a result, the Clerk/Tax Collector is responsible for receiving, recording,

depositing, disbursing and reporting all money collected, including fees for sporting, death certificates, marriage and dog licenses, building permits, real property taxes and penalties. This includes receiving and depositing cash, transferring funds between bank accounts, preparing and signing checks, recording cash receipts and disbursements, reconciling bank accounts and preparing financial reports. There was no evidence of compensating controls, such as the Board reviewing bank statements or reconciliations on a monthly basis, or performing the statutorily required annual audit of the Clerk/Tax Collector's records. As a result, there is an increased risk that cash could be misappropriated and records adjusted to prevent detection.

Clerk's Fees and Recordkeeping – The Clerk is required to issue duplicate receipts to payees and record the form of payment (i.e., cash or check) for every transaction where no other evidence of receipt is available, and to deposit all money collected intact so that specific cash receipts can be identified through the accounting records to the bank statements. Town Law requires fees collected to be deposited within three business days when the total amount exceeds \$250. However, even when receipts do not exceed \$250, it is a good business practice to deposit cash within a reasonable amount of time to protect cash and allow for timely remittance to the appropriate parties. The Clerk should reconcile bank accounts with accounting records and the amounts collected with what is owed to various parties on at least a monthly basis. Complete and accurate accounting records provide the foundation for the Board to monitor and manage financial operations and develop budgets, and for the Clerk to prepare periodic financial reports.

The Clerk/Tax Collector did not routinely issue duplicate receipts or record daily receipts in the check register. We reviewed all 545 cash receipts totaling \$21,996 processed for 2016. We found that 392 receipts (or 72 percent) totaling \$11,066 were deposited more than three days after receipt. While the Clerk/Tax Collector maintained evidence of transactions for marriage and dog licenses, she did not reconcile her bank accounts with her accounting records or the amounts collected with what was owed.

To determine if the cash and check amounts recorded in the Clerk's accounting records matched the amounts deposited, we obtained and analyzed compositions for all deposits into the Clerk's bank account for 2016. We identified discrepancies totaling \$11,680.

Figure 1: Town Clerk's Monthly Cash Transactions			
Month	Clerk's Records	Bank Records	Difference
Jan	\$167	\$120	\$47
Feb	\$922	\$168	\$754
March	\$974	\$ 63	\$911
April	\$4,149	\$136	\$4,013
May	\$141	\$28	\$113
June	\$281	\$165	\$116
July	\$1,985	\$213	\$1,772
Aug	\$1,337	\$179	\$1,158
Sept	\$1,957	\$205	\$1,752
Oct	\$248	\$172	\$76
Nov	\$1,603	\$635	\$968
Dec	\$5	\$5	\$0
Totals	\$13,769	\$2,089	\$ 11,680

The cash receipts composition in the records did not match the composition on the deposit slips. While the total collections matched the amounts deposited, the deposits were not in the same form as recorded in the clerk's records. The Clerk/Tax Collector told us the discrepancies were attributed to incorrectly recording collections as "cash" in the computerized accounting system as opposed to the actual forms they were received. Furthermore, she told us that she does not reconcile the cash collected to the accounting records on a daily basis, but stated that she could if she needed to.

Without complete and accurate accounting records, the Board will not be able to determine whether the Clerk/Tax Collector deposited all receipts, make sound and prudent financial decisions or provide adequate oversight. As a result, there is an increased risk of errors, fraud or misuse of assets occurring and remaining undetected.

Tax Collection – The Clerk/Tax Collector collects real property taxes from January through June 15th each year. The County collects overdue taxes after June 15th. Town Law and Real Property Tax Law require the Tax Collector to deposit all money collected within 24 hours into the bank or trust company designated by the Board. All tax money should be deposited intact and remitted to the Supervisor at least once each week. The Clerk/Tax Collector is required to maintain records to support collections, penalties and interest.

We reviewed 1,300 tax collections totaling \$3,095,937 for January, February and March 2017 and compared them to recorded receipts in the tax program. The Clerk/Tax Collector maintained adequate records and made deposits intact. However, the Clerk/Tax Collector deposited all tax receipts between two and 20 days after collection instead of within 24 hours. Also, the Clerk/Tax Collector withheld 1,204 tax collections (or 92 percent) beyond the one week permitted by law before remitting them to the Supervisor.

Figure 2: Tax Collections not Remitted to Supervisor Weekly		
Days Late	Tax Collections	Amount Withheld
>10 Days	897	\$2,109,661
>20 Days	252	\$585,227
>30 Days	55	\$99,872
Totals	1,204	\$2,794,760

The Clerk/Tax Collector told us she did not remit taxes on a weekly basis because she was unaware of this requirement. Instead, she first paid the County for all installment taxpayers and then waited until the Town's portion of the tax warrant had accumulated. As a result, tax collections were not available to the Supervisor when they should have been, which affected the Town's cash flow.

Supervisor's Monthly Reports

The Supervisor is the Town's chief financial officer. The Supervisor, with the bookkeeper's assistance, is responsible for maintaining accurate and up-to-date accounting records and for preparing accurate financial reports to provide the Board and public with information to monitor the Town's financial affairs. The bookkeeper can help assure the accuracy of the records and reports by reviewing, recording and reconciling receipts from the Town Clerk.

We compared the monthly amounts reported for Clerk's fees, code enforcement fees, dog licenses, and planning and zoning fees to the Clerk's accounting records and Supervisor's monthly reports from January through May 2016 and found that the records did not match, as outlined in Figure 3.

Figure 3: Town Clerk's Records and Supervisor's Monthly Reports January through May 2016

Type	Town Clerk	Supervisor	Difference
Town Clerk Fees ^a	\$456	\$563	\$107
Code Enforcement	\$6,975	\$6,869	(\$106)
Dog License	\$978	\$775	(\$203)
Planning and Zoning	\$350	\$250	(\$100)
Totals	\$8,759	\$8,457	(\$302)

^a Marriage licenses, thruway toll, conservation and miscellaneous

The Supervisor stated that he was aware that the monthly reports were inaccurate due to timing, but was working with the bookkeeper towards implementing changes that would alleviate the errors. Without accurate monthly financial reports, the Board's ability to properly and effectively manage the Town's finances is diminished. Also, the inaccurate reports misrepresented the Town's actual revenues to the Board and the public.

Code Enforcement

The CEO is responsible for issuing building permits and collecting fees based on the Town's building code enforcement fee schedule.¹ Money received by the CEO should be documented by duplicate pre-numbered cash receipts. Furthermore, pre-numbered building permits should be issued to ensure all building permits are accounted for.

We traced building permits maintained by the CEO to the Clerk/Tax Collector's records to determine whether all permits and fees were accounted for and found minor discrepancies. We also found that the correct fees were not charged for at least 16 building permits, which resulted in a net loss of approximately \$75 in revenue. The CEO told us that he inadvertently assumed that the minimum building permit fee was \$25 (the same as the other Towns he serviced) and that he was not aware that the Board increased the minimum fee to \$30.

Annual Audit

Town Law requires the Board, by January 20th of each year, to conduct or obtain an annual audit of the records and reports of any Town officer or employee who received or disbursed money on behalf of the Town in the preceding year. The audit steps and results should be entered in the Board's minutes. The purpose of this annual accounting is to provide assurance that public funds are handled properly (i.e., deposited in a timely manner, accurately recorded and accounted for), to identify conditions that need improvement and to provide oversight of the Town's financial operations. An effective annual accounting provides an added measure of assurance that

¹ The fees are based on the Town's rules and regulations and the information sheet for building permits. The CEO must remit the fees to the Clerk at least monthly.

financial records and reports contain reliable information on which to base management decisions and gives the Board the opportunity to monitor fiscal procedures. An annual audit is especially important when there is a limited segregation of duties.

The Board did not audit, or contract for an audit of, the records and reports of the Clerk/Tax Collector, CEO or Supervisor. A Board member told us that periodic “spot checks” were performed by matching the total deposits on the bank statements to those recorded by the Clerk/Tax Collector. However, the compositions of the deposits and cash transactions were not reviewed.

The Board’s failure to audit records and reports hinders its ability to monitor and maintain accountability for financial operations and protect Town assets from loss, waste or abuse. Had the Board conducted annual audits, it may have identified the inaccuracies in the Clerk/Tax Collector’s records and the Supervisor’s monthly reports. As a result, there is an increased risk of errors, fraud or misuse of assets occurring and remaining undetected.

Recommendations

The Clerk/Tax Collector should:

1. Issue pre-numbered duplicate receipts for all transactions where no other form of receipt is available.
2. Properly collect, deposit and record, in a timely manner, all money received and document which individual receipts make up each deposit.
3. Reconcile bank accounts to accounting records and the amounts collected to what is owed on a monthly basis.
4. Remit all tax collections to the Supervisor at least once each week.

The Board should:

5. Periodically monitor and review the work of the Clerk/Tax Collector.
6. Ensure that the Supervisor prepares and submits complete and accurate monthly reports to the Board.
7. Ensure that the CEO collects the correct building permit fees.
8. Annually audit, or retain an independent auditor to audit, the records and reports of officers and employees and document the audit steps and results in the Board minutes.

APPENDIX A

RESPONSE FROM TOWN OFFICIALS

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



**TOWN OF CANAAN
COLUMBIA COUNTY
CANAAN, NEW YORK**

December 27, 2017

Ms. Tenneh Blamah
Chief Examiner of Local Government and School Accountability
Office of the State Controller
33 Airport Center Drive, Suite 103
New Windsor, New York 12553-4725

Re: Town of Canaan Audit Response

Dear Ms. Blamah:

The Canaan Town Board has reviewed the preliminary audit report provided by your staff. We agree with the basic findings of the report and have provided a Corrective Action Plan (CAP) with this letter. However, we are concerned by the overall tone of the report being harshly worded for the relatively small scale of the findings and have the following comments for public presentation.

1. The Report does not specifically state that the amount of money being audited was less than one and half percent (1.3%) of our operating budget and that no **material** issues were found with the Town's overall financial and reporting process.
2. Reports can be misread by the public and the Report does not state strongly enough that no money was missing and that there is no issue with Town's cash flow.
3. Statutory requirement non-compliances vs. opportunities for improvement are not clearly delineated in the Report.
4. The Report states the Town Board was not performing the statutorily required annual audit of the Town Clerk/Tax Collector's records. The Town Board does annually audit the financial records of the Town Clerk/Tax Collector, Supervisor, and Court Clerk and Justices prior to our February Board meeting.

See
Note 1
Page 14

As mentioned earlier, a CAP has been provided with this letter. The Town Board will approve the CAP by Resolution on January 8th at our regular Town Board meeting. As you will see most of the audit finding recommendations have been implemented already.

The Town Board wishes to thank your office for their value added in this process. Please let me know if you need any other information.

Signed: _____
Richard Keaveney, Canaan Town Supervisor

Date: 12/27/17

Town of Canaan - Corrective Action Plan (CAP)

Audit Recommendations

The Town Clerk/Tax Collector should:

1. **Issue pre-numbered duplicate receipts for all transactions where no other receipt is available.**

The Town Clerk/Tax Collector, Deputy Town Clerk/Deputy Tax Collector and the Code Enforcement Officer/Building Inspector have already begun to issue duplicate receipts from their respective [REDACTED] for every amount received when a duplicate receipt is not available from other system sources such as hunting licenses and tax collections.

2. **Properly collect, deposit and record, in a timely manner, all money received and document which individual receipts make up each deposit.**

The Town has already implemented a process of closing monthly Town Clerk books a few days before each calendar month-end to make sure all receipted deposits and disbursements in our [REDACTED] and deposit slips and check registrars equal what is on the monthly Town Clerk bank account statements. Any receipts of money in the last few days of the month will be noted in our [REDACTED] as being deposited the following month.

The Town Clerk/Deputy Town Clerk are now always designating and differentiating on their [REDACTED] and deposit slips the type of instrument being deposited, cash or checks, check numbers are included. Deposits of cash and checks into the Town Clerk and Tax Collectors accounts are now happening at minimum on a weekly basis. The Town Supervisor will also make additional deposits for the Town Clerk/Tax Collector when it is convenient.

The Code Enforcement Officer/Building Inspector is now presenting any cash or checks to the Town Clerk's Office on a weekly basis for deposit. The Code Enforcement Officer/Building Inspector has, and will continue to provide a monthly report of all transaction activity to the Town Board and the Town Clerk.

The Town is currently looking into the cost of establishing a separate User ID for the Deputy Town Clerk/Tax Collector on both our Town Clerk and Tax Collector [REDACTED].

3. **Reconcile bank accounts to accounting records and the amounts collected to what is owed on a monthly basis.**

As noted in point (2) The Town Clerk's records are now being reconciled to the Town Clerk's bank accounts so the Clerk Fee check received by the Supervisor for deposit equals the amount available on bank statement for the month and is then reflected on the financial statements.

4. Remit all tax collections to the Supervisor each week.

Since there has been no recent cash flow problems for the Town the Town Supervisor has requested only one check from the Tax Collector at the end of each January for an amount totaling Town, Lighting District, and Fire District property taxes. All subsequent distributions from February through May would then go to Columbia County for County Property taxes and delinquent school taxes. The Town felt this was a more efficient and simpler way of handling distributions from the Tax Collectors account.

However, in the future, beginning in the second week of January, 2018 the Tax Collector will issue weekly checks to the Town Supervisor for deposit for Town, Lighting District and Fire Company property taxes.

The Town Board should:

5. Periodically monitor and review the work of the Town Clerk/Tax Collector.

The Town Supervisor will begin reviewing the Town Clerk's monthly records against the Town Clerk's bank account statements in January 2018. In addition, the Town Board will continue to audit annually the Town Clerk/Tax Collector records and bank statements. *See point (8) for annual audit revisions.*

6. Ensure that the Supervisor prepares and submits complete and accurate monthly reports to the Town Board.

The Supervisor has already designated that the Clerk Fee number on the monthly financial reports will reflect the actual bank statement(s) number.

7. Ensure that the CEO collects the correct building permit fees.

The Code Enforcement Officer is currently collecting the building permit fees on the schedule established by the Town Board.

8. Annually audit, or retain an independent auditor to audit, the records and reports of officers and employees and document the audit steps and results in the Board minutes.

The Town Board will expand the amount of time for its annual audit of the Town Clerk/Tax Collector, Court Clerk and Justices, and Town Supervisor before our February Town Board meeting. The majority of Town Board members have job commitments and family obligations. Scheduling a separate audit meeting prior to January 20th is difficult. The Town Board in the past, at its discretion, has and will continue to schedule independent audits.

Signed: _____

Richard Keaveney, Canaan Town Supervisor

Date: _____

12/28/17

APPENDIX B

OSC COMMENT ON THE TOWN'S RESPONSE

Note 1

There was no evidence to indicate that the Board annually audited the Clerk/Tax Collector's records, such as entries of the audit steps and results in the Board's minutes. Although a Board member told us that periodic "spot checks" were performed by matching the total deposits on the bank statements to those recorded, the compositions of the deposits and cash transactions were not reviewed to provide assurance that funds were deposited in a timely manner, accurately recorded and accounted for.

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

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

- We traced all Clerk's transactions from the accounting records to bank deposit slips. We determined the timeliness of deposits by comparing the dates recorded to the dates of deposit. We determined whether the compositions of the bank deposit slips agreed with the computerized transactions.
- We reviewed all tax collections from January, February and March 2017. We used the tax collector's accounting records to calculate the "required date of remittance" to the Supervisor by adding seven days to the date of payment. We then determined whether the date remitted was within one week.
- We compared the monthly amounts reported for Clerk's fees, code enforcement fees, dog licenses and planning and zoning fees to the Clerk/Tax Collector's accounting records and Supervisor's monthly reports.
- We recalculated the building permit fees collected during 2016. We then compared the amounts collected for accuracy.
- We interviewed select members of the Board to obtain an understanding of review procedures for cash receipts and the auditing function.

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.

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