



City of Lockport

Cash Flow

Report of Examination

Period Covered:

January 1, 2014 — May 30, 2014

2014M-195



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

August 2014

Dear City 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 Common Council 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 City of Lockport, entitled Cash Flow. 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*

Introduction

Background

The City of Lockport (City) is located in Niagara County, encompasses 8.4 square miles and serves approximately 21,100 residents. The elected Common Council (Council) is the legislative body responsible for managing City operations, including establishing internal controls over financial operations and for maintaining sound financial condition. The Mayor is a member of the Council and serves as the City's chief executive officer. The elected City Treasurer (Treasurer), as chief financial officer, oversees accounting and financial reporting controls, supervises the preparation of accounting records, produces financial reports and ensures compliance with various State and Federal laws.

As of January 1, 2014, the City had 224 employees. The City's budgeted appropriations for the 2014 fiscal year are approximately \$33.4 million¹ and are funded primarily with real property taxes, sales tax and State aid. The City provides services for its residents including police and fire protection, public works, recreation, water, sewer, refuse collection and general government support.

The Council is responsible for adopting and monitoring the City's budget and financial condition. The Treasurer is responsible for providing the Council with accurate and up-to-date financial information so that the Council may carry out its financial responsibilities. The availability of adequate reports is especially critical as the Office of the State Comptroller's Fiscal Stress Monitoring System has determined that the City has been classified as in moderate stress.

Objective

The objective of our audit was to assess the financial condition of the City. Our audit addressed the following related question:

- Will the City be able to fund cash disbursements with cash receipts generated from operations?

Scope and Methodology

We examined the City's accounting records and cash flow for the period January 1, 2014 through May 30, 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 are included in Appendix D of this report.

¹ \$23.7 million in the general fund, \$4 million in the water fund, \$4.4 million the sewer fund and \$1.3 million in the refuse fund

**Comments of
Local Officials and
Corrective Action**

The results of our audit and recommendations have been discussed with City officials and their comments, which appear in Appendix B, have been considered in preparing this report. City officials generally agreed with our findings and recommendations and planned to initiate corrective action. Appendix C includes our comment on an issue raised in the City's response.

The Council 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 City to make this plan available for public review in the City Clerk's office.

Cash Flow

Without cash flow financing or drastic reductions in expenditures, the City will run out of cash to finance operations in September 2014. Further, the cash flow deficiency will grow to nearly \$4.6 million by December 31, 2014.² The City's cash flow problem is the result of two factors. First, the City used fund balance as a financing source for operating expenditures until it was depleted. Second, the Treasurer failed to maintain accurate accounting records or prepare an adequate cash flow analysis, and the City's audited financial statements for the fiscal year ending December 31, 2012 included account balances that were materially misstated. Thus, reliable financial records were not available to disclose the depletion of fund balance to City officials and alert them of the impending financial crisis. Now, City officials are faced with the likelihood that they will need to significantly raise real property taxes and user fees or cut costs and related services.

Cash shortfalls occur when bills must be paid before cash generated from operations is received to pay them. Cash shortfalls also happen when expenditures consistently exceed revenue in a fiscal year, and officials use available fund balance to finance the difference. To avoid cash shortfalls, the Council, the Mayor and the Treasurer should monitor the City's cash balances to ensure that they are sufficient to liquidate current obligations, without relying on short-term borrowing or one-shot funding mechanisms to address cash flow needs.

As indicated in our 2013 report, the City managed cash shortfalls during the last two completed fiscal years³ as follows:

- In 2012, the City inappropriately loaned \$2.3 million in bond anticipation note proceeds from the capital projects fund to the general fund. This loan was subsequently repaid in 2013.
- In October 2013, the City issued a \$2.7 million revenue anticipation note (RAN) for cash flow purposes. In early 2014, the Treasurer's Office appropriately set aside \$2.7 million to repay the RAN when it matures in October 2014. City officials cannot use the cash set aside to repay the RAN to fund current operations. The cash set aside to repay the RAN has significantly increased the cash flow deficiency expected later in 2014.

² See cash flow analysis in Appendix A.

³ See our audit report 2013M-330 entitled "Fiscal Stress" for further details. Appendix D includes the Internet address of the report.

Cash Flow Analysis

An important tool to measure financial condition is the cash flow analysis. The cash flow analysis is a record of actual and projected cash inflows and outflows within an accounting period. It is important to consider the timing and amounts of cash receipts and disbursements within a given period. As actual data becomes available, the cash flow analysis should be updated and analyzed to refine future projections. A cash flow analysis is a useful tool to identify cash deficits in advance. This advance warning may give the City more corrective action options to help ease the cash deficit.

The Treasurer does not routinely prepare cash flow analyses. We found that the Treasurer was only maintaining a record of daily cash flows of cash receipt and disbursement activity and was not analyzing future cash flow for the fiscal year. Without cash flow projections, the Council and City officials were unaware of the magnitude of the City's shortfall.

We prepared a cash flow analysis for 2014. Our analysis found that the City will run out of cash in September 2014 and the cash deficiency will increase to nearly \$4.6 million by the end of the fiscal year. A detailed cash flow analysis with a description of our assumptions can be found in Appendix A of this report.

Accounting Records

The Treasurer is responsible for maintaining accurate and up-to-date accounting records and for providing accurate financial reports to the Council so they can monitor and control City finances.

The City's accounting records are in such poor condition that City officials do not know the severity of their fiscal problems. The books for the 2013 fiscal year were not closed as of June 2014. The general ledger cash balances were unreliable and were not reconciled to cash in the bank. Further, City officials anticipate that the audited financial statements will not be available until October 2014. These delays have put the Council and City officials at a disadvantage as they try to resolve the current cash flow shortfall, begin the 2015 budgeting process and develop a long-term plan that would address the City's fiscal problems.

Throughout the course of our fieldwork, we met with City officials on numerous occasions to discuss our cash flow assumptions, calculations and projections, and disclose our findings so City officials could start developing immediate and long-term financial plans to address the City's fiscal problems.

Subsequent to the completion of fieldwork, the New York State Legislature authorized the City to issue deficit financing to address the accumulated deficits from previous fiscal years. While this is a

step in addressing the City's immediate fiscal problems, City officials need to take further action to address the underlying causes of the poor financial condition and unreliable records of the City.

Recommendations

The Treasurer should:

1. Ensure that the City's accounting records are complete, accurate and maintained in a timely manner so that the Council and City officials can properly assess the magnitude of the City's fiscal problems and subsequently monitor financial activity.
2. Prepare adequate cash flow analyses and provide them to the Council for review.

The Council should:

3. Develop a multiyear fiscal plan that builds a cash balance sufficient to eliminate the need for significant short-term cash flow borrowing.
4. Adopt structurally balanced budgets that rely on recurring revenues to fund recurring expenditures.

APPENDIX A

CASH FLOW ANALYSIS

We prepared a cash flow analysis for the 2014 fiscal year, using certain necessary assumptions, calculations and projections. These assumptions and projections have been made in advance of actual financial transactions, and any unanticipated events in the near future will impact our estimates. For example, the Council included a \$1.05 million State grant as an estimated revenue in the 2014 general fund budget. After reviewing the grant documents, we believe the grant cannot be used to fund general City operations, but was meant for two specific capital projects. Therefore, we did not include this revenue as a cash receipt on our cash flow analysis. The inability to use this revenue will impact the City's ability to finance 2014 general fund appropriations. Furthermore, based on current contractual obligations and staffing levels, we are conservatively projecting that 2014 overtime costs will exceed the budgeted appropriations by at least \$200,000 or 15 percent. However, our estimate could be impacted by an expected court ruling regarding fire department minimum platoon staffing levels. Finally, water and sewer rates have not been increased over the past six years. Our cash flow analysis assumes that the Council will not increase water and sewer rates during 2014.

City of Lockport - Cash Flow Analysis - 2014	Actual January	Actual February	Actual March	Actual April	Projected/ Actual May ^a	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	TOTALS
CASH RECEIPTS													
LOCAL SALES TAX	610,800	462,200	398,100	598,100	436,000	439,400	583,600	416,000	412,400	818,100	421,400	388,700	5,984,800
CITY COURT	16,600	20,200	19,000	14,900	27,400	27,500	27,400	27,400	27,400	27,400	27,400	27,400	290,000
UTILITY TAX	9,200	3,700	52,100	10,100	3,700	46,400	5,400	800	29,100	5,400	800	30,700	197,400
LOCAL FEES ^b	30,800	20,600	19,400	27,500	23,500	23,500	23,500	23,500	23,500	23,500	23,400	23,000	285,700
SALE OF TAX ACQUIRED PROPERTY	-	-	-	-	-	-	-	-	-	309,400	34,400	-	343,800
STATE AID	-	-	-	-	-	-	-	-	280,100	-	-	2,370,400	2,650,500
MORTGAGE TAX	-	-	-	-	-	65,900	-	-	-	-	-	83,800	149,700
AMBULANCE CHARGES	53,100	53,000	63,200	53,900	70,000	70,000	50,000	30,000	50,000	50,000	30,000	30,000	603,200
NYS HIGHWAY AID	-	-	-	-	46,200	-	-	46,300	-	-	-	-	92,500
CITY TAX - 2014 ^c	3,926,800	6,357,200	187,600	92,600	42,000	30,000	10,000	10,000	10,000	30,000	50,000	35,000	10,781,200
OTHER REAL PROPERTY TAX	142,600	99,500	175,400	161,500	122,200	47,100	47,200	47,200	47,200	47,200	47,200	47,300	1,031,600
ITEMS ^d	-	-	-	-	-	-	-	-	-	-	-	-	-
MISC GENERAL FUND CASH RECEIPTS	74,000	153,400	128,100	132,300	44,500	44,400	44,500	44,500	44,400	44,500	44,500	44,500	843,600
WATER CHARGES	323,800	155,200	283,800	322,600	266,600	266,600	266,600	266,600	266,600	266,700	266,700	266,700	3,218,500
SEWER CHARGES	438,900	163,000	261,900	437,100	267,000	258,600	418,000	258,600	258,600	418,000	258,600	258,600	3,696,900
REFUSE CHARGES	18,000	242,200	83,300	85,300	84,400	84,500	84,500	84,500	84,400	84,500	84,500	84,400	1,104,500
TOTAL CASH RECEIPTS	5,644,600	7,730,200	1,671,900	1,935,900	1,433,500	1,403,900	1,560,700	1,255,400	1,533,700	2,124,700	1,288,900	3,690,500	31,273,900
CASH DISBURSEMENTS													
PAYROLL AND PAYROLL RELATED ^e	1,626,100	1,230,600	1,119,900	1,051,900	1,634,600	1,101,400	1,157,000	1,103,100	1,081,900	1,618,800	1,081,800	1,412,800	15,219,900
SELF INSURANCE / SELF INSURANCE ADM	477,600	353,600	524,800	411,200	447,300	479,000	479,000	478,900	478,900	478,900	478,900	478,900	5,567,000
MONTHLY BILLS	281,200	596,000	654,800	489,500	397,500	325,900	325,800	325,800	325,900	325,800	325,800	325,900	4,699,900
DEBT PAYMENTS	-	68,300	444,200	-	638,500	4,800	-	70,200	57,000	-	299,800	84,800	1,667,600
RETIREMENT BILL	-	-	-	-	-	-	-	-	-	-	-	3,341,900	3,341,900
CASH SET ASIDE FOR RAN PAYMENT	-	-	2,700,000	-	-	-	-	-	-	226,800	-	-	2,926,800
PAYMENT TO CITY SCHOOL DISTRICT	-	609,300	-	-	-	-	-	-	-	-	-	-	609,300
REFUSE	18,000	242,200	83,300	85,300	90,300	81,800	81,900	81,900	81,800	81,900	81,900	81,800	1,092,100
WORKERS COMP AND UNEMPLOYMENT INS	120,200	43,500	39,600	102,500	26,700	45,000	55,000	45,000	45,000	55,000	45,000	336,400	958,900
TOTAL CASH DISBURSEMENTS	2,523,100	3,143,500	5,566,600	2,140,400	3,234,900	2,037,900	2,098,700	2,104,900	2,070,500	2,787,200	2,313,200	6,062,500	\$36,083,400
MONTHLY CASH SURPLUS/ (DEFICIT)	3,121,500	4,586,700	(3,894,700)	(204,500)	(1,801,400)	(634,000)	(538,000)	(849,500)	(536,800)	(662,500)	(1,024,300)	(2,372,000)	
CASH - BEGINNING BALANCE	233,200												
PROJECTED CASH SURPLUS/(DEFICIT)	3,354,700	7,941,400	4,046,700	3,842,200	2,040,800	1,406,800	868,800	19,300	(517,500)	(1,180,000)	(2,204,300)	(4,576,300)	

^a Actual data for payroll and May 2014 Accounts Payable Register cash disbursements

^b Including clerk fees, parking tickets and licenses and inspections

^c Including relevies

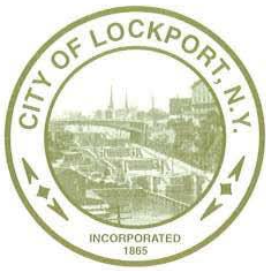
^d Including PILOTs, tax agreements and delinquent tax payments

^e Including overtime

APPENDIX B

RESPONSE FROM LOCAL OFFICIALS

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



Office of the Mayor

Anne E. McCaffrey, Mayor



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July 22, 2014

Office of the State Comptroller
Division of Local Government and
School Accountability
Buffalo, NY

RE: Response from City of Lockport regarding "Cash Flow" Audit

To Whom It May Concern:

The Mayor, Treasurer, and Common Council Members from the City of Lockport have received and reviewed the OSC's audit for the period January 1, 2014 – May 30, 2014 entitled "Cash Flow." This letter shall serve as the City of Lockport's response. The objective of the audit was to address the City's financial condition and determine the City's ability to fund cash disbursements with cash receipts generated from operations.

City officials understand from the audit that the City of Lockport continues to face a serious cash flow deficiency and is expected to run out of cash prior to the year's end. The audit indicates that two factors led to the cash flow problem: 1) the City's use of fund balance in prior years as a financing source for operations and 2) the City's failure to maintain accurate accounting records, inability to prepare an adequate cash flow analysis and misstatement of the City's 2012 financial statements.

Accounting Records

The Report on Examination of Cash Flow indicated that the City's accounting records are in poor condition. At this time, the Mayor and Common Council are considering options to improve the structure in the Treasurer's Office to increase accountability and ensure accuracy and timeliness of accounting records.

Causes and Measures to address Cash Flow Concerns

City of Lockport officials concur that the three areas of biggest concern regarding the City's cash flow for the rest of 2014 are the following:

- **2013 RAN** - The City set aside \$2.7 million in 2014 funds to repay the 2013 RAN. This has increased the cash flow deficiency for 2014. It was determined that renewing the RAN in 2014 would not be a long-term or permanent resolution to the 2013 shortfall. As a result, the City acted quickly and was able to get the NYS Senate and Assembly to authorize deficit financing. The City is currently awaiting the Governor's signature on the legislation. This will eliminate the need to renew the RAN and will assist in the cash flow deficiency. It is anticipated that this will be completed in the next few months.
- **State Grants** – The City was informed that it would be receiving \$1,050,000 in state grants for 2014. This revenue has not yet been received. It is believed that \$800,000 of the \$1,050,000 will be received in 2014. However, it appears that the remaining \$250,000 is a capital grant and can only be used for capital projects. The City's plan to address the \$250,000 expected decrease in revenue is through job elimination and attrition. The City currently has 5 positions that were previously budgeted but currently are vacated through job elimination, retirement or resignation and will result in decreased expense. These positions include Director of Engineering/Public Works, Youth and Recreation Director, Police Office – K-9, Cleaner, and Streets Crew Leader. This will result in four vacancies for the remainder of the year, which will result in cost savings. The City is likely to fill the Public Works Superintendent position due to the critical importance of the position. Internal promotions are underway for the K-9 Officer and the Streets Crew Leader, but still will result in a reduction in workforce for 2014. The City has asked Lumsden and McCormick to assist in performing a mid-year analysis of revenue and expenses and may make further reductions in personnel or other expenses to address the cash flow dilemma and to avoid a deficit.
- **Fire Department Overtime** – The Common Council budgeted approximately \$500,000 for Fire Department Overtime for 2014. Presently, the Fire Department's utilization of overtime has greatly exceeded the budgeted amount. The Department is expected to spend over \$1,000,000 by year's end, if no changes are made. In April 2014, the City's Fire Board of Commissioners voted to eliminate one ambulance from service and therefore reduce minimum manning from 9 men per shift to 7 men per shift. This resulted in the Fire Union filing a Temporary Restraining Order effectively stopping the shift reduction. Judge Boniello heard the case and ruled in the City's favor that the City of Lockport has the authority to change minimum manning based on a change in apparatus. The City will continue with efforts to adjust ambulance services in the coming weeks in order to reduce the Fire Department's Overtime Costs for 2014 and future years.

Additional measures to address cash flow:

- As recommended, the City has been in contact with the NYS Office of Budget to request an expedited payment of State Aid, due to the City's serious cash flow deficiency. This payment is usually received at the end of the year, but the City requested the funding earlier in the year. The City is awaiting a response to this request.
- At a recent meeting with the City's CPA auditing firm, Bonadio, it was recommended that the City may consider delaying payment of one of the pension payments that is typically made in December. While the City's two pension payments are due in February, the

City of Lockport has often made these payments in December to take advantage of a discount. The City will evaluate its cash flow in December and if unable to make both payments, one of the pension payments will be paid later - at the due date in February, 2015 instead of in advance in December 2014 - thus freeing up cash for December bills. The City understands that this measure would only address the cash flow deficiency, but not fund balance for 2014.

Additional Updates

- At the Common Council's Finance Meeting on July 16, 2014, the Treasurer provided a Cash Flow Analysis to the Council for their review.
- In the coming weeks, the City of Lockport will be submitting an application to the NYS Fiscal Restructuring Board. The City looks forward to guidance and recommendations from this Board for methods of increasing efficiencies in City operation and reducing costs.

See
Note 1
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The City of Lockport thanks the Comptroller's Office for their assistance in performing this Cash Flow Audit and look forward to continued collaboration on this matter.

Sincerely,

Anne E. McCaffrey
Mayor

Michael White
Treasurer

APPENDIX C

OSC COMMENT ON THE CITY'S RESPONSE

Note 1

Since we completed our fieldwork, City officials informed us that they repaid a \$450,000 loan from the capital projects fund, paid the Lockport City School District \$438,300 in school taxes and reduced debt service costs by \$466,500. The net effect of these transactions reduces the City's operating cash by \$421,800. As a result, the City may run out of cash for operations sooner than we projected in our cash flow analysis. These issues should be reflected in the cash flow analysis recently prepared by the Treasurer.

APPENDIX D

AUDIT METHODOLOGY AND STANDARDS

The Office of the State Comptroller's Fiscal Stress Monitoring System evaluates local governments based on both financial and environmental indicators. These indicators are calculated using the local government's annual update document (AUD)⁴ and information from the United States Census Bureau, the New York State Department of Labor and the New York State Education Department, among other sources. The City demonstrated signs of fiscal stress in several areas. Due in part to these fiscal stress indicators, we conducted an audit of the City in 2013. The results of that audit can be found at <http://www.osc.state.ny.us/localgov/audits/cities/2013/lockport.pdf>.

We continued to monitor the City's financial condition and determined that an additional audit was warranted. Our overall goal with this audit was to assess the City's 2014 cash flow. To accomplish our audit objective and obtain relevant audit evidence, our procedures included the following:

- We interviewed City officials responsible for financial oversight and maintaining accounting records and reviewed Council minutes and the City Charter to obtain an understanding of the City's policies and procedures and job descriptions.
- We examined the December 2013 bank reconciliations and 2013 and 2014 general ledger reports to obtain an accurate beginning cash balance.
- We reviewed the Treasurer's office actual cash flow data for accuracy and completeness by comparing the activity to the January through April 2014 bank statements and daily deposit reports. All differences were discussed with the Treasurer's office and reconciled as needed.
- We evaluated each material revenue and expenditure to determine the most accurate method for projecting cash flow through the 2014 fiscal year. In some instances, more than one method was used. Projections were based on the following:
 - 2013 operating results,
 - Two to six year average of prior fiscal year activity provided by AUD reports or actual billing data,
 - 2014 budgeted appropriations or estimated revenues,
 - Average of January through April 2014 actual activity and
 - Third-party billing information.
- We reviewed our projections with City officials on several occasions to ensure that we were using the most accurate assumptions available.

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

⁴Required to be submitted annually by the City to the Office of the State Comptroller

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 E

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