



City of Albany Payroll

Report of Examination

Period Covered:

January 1, 2013 – September 30, 2014

2015M-110



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

September 2015

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 Albany, entitled Payroll. 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 City of Albany (City) is located in Albany County and has a population of approximately 99,000. The City provides services to its residents including fire and police protection, street maintenance, water and sewer services and parks and recreation programs. The City's Common Council, composed of 16 elected members, is the legislative body responsible for setting the governing policies of the City. The Mayor is the chief executive officer and is responsible, along with other administrative staff, for the day-to-day management of the City. The City is governed by its City Charter, General Municipal Law and local laws and ordinances.

The City's Human Resources Department is responsible for hiring employees and maintaining employee personnel files. In April 2014, the Human Resources Department began supervising the Payroll Department. Prior to this change, the City Treasurer supervised the payroll function. This audit was requested by the Mayor.

Scope and Objectives

The objective of our audit was to review the City's payroll operation for the period January 1, 2013 through September 30, 2014. Our audit addressed the following related questions:

- Are employees' separation payments adequately supported and in accordance with City policy and collective bargaining agreements?
- Have City departments designed adequate timekeeping procedures to ensure that weekly payroll expenditures are accurate?

Audit Results

We found that seven employees were paid \$101,325 for unused vacation time without adequate leave time records to support the payroll calculations. For example, the former Deputy Mayor and Budget Director were paid \$50,001 and \$40,653 with only a memo from the former Mayor stating the amount of vacation time available and a calculation of the separation payment.

City officials need to improve the internal controls over the payroll process. The City's payroll recordkeeping processes are not consistent in all City departments; we found instances where time records were not kept, salaries did not agree to authorizations and employees in the Department of General Services (DGS) were not working their scheduled time by leaving before the end of their work day. As a result, the City could potentially overpay its DGS employees by approximately \$124,000 due

to an informal practice of Department management allowing employees to punch out eight minutes early each work day.

Comments of City Officials

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

Introduction

Background

The City of Albany (City) has approximately 99,000 residents and is located in Albany County. The City's Common Council, which consists of 16 elected members, is the legislative body responsible for setting the governing policies of the City. The Mayor is the chief executive officer and is responsible, along with other administrative staff, for the day-to-day management of the City. The City provides services to its residents including fire and police protection, street maintenance, water and sewer services and parks and recreation programs. In 2014, the City employed approximately 1,520 employees across 19 departments.¹ In 2014, budgeted payroll appropriations totaled approximately \$75.7 million. This audit was requested by the Mayor.

The City's Human Resources Department (HR) is responsible for hiring employees and maintaining employee personnel files. In April 2014, HR began overseeing the payroll processing function which previously fell under the direction of the City Treasurer. Payroll information produced at the department level is taken or digitally transmitted to the payroll unit to be entered into the City's payroll software system. HR enters the payroll records for the 13 City Hall departments into the computerized payroll system. The six departments outside of City Hall each have dedicated staff to enter the payroll data into the computerized payroll system. Payroll records such as timesheets and leave accrual records are maintained by the respective departments, which enter their payroll data into the computerized system.

Objective

The objective of our audit was to review the City's payroll operations. Our audit addressed the following related questions:

- Are employees' separation payments adequately supported and in accordance with City policy and collective bargaining agreements?
- Have City departments designed adequate timekeeping procedures to ensure that weekly payroll expenditures are accurate?

¹ City Hall consists of 13 departments: Mayor, Audit and Control, Treasurer, Purchasing, Assessing, City Clerk, Corporation Council, Human Resources, Buildings, Registrar, Public Recreation, Special Events, and Development and Planning. There are six departments outside of City Hall: General Services, Fire, Police, Recreation, Water, and Youth and Workforce.

**Scope and
Methodology**

We examined the payroll operations of the City of Albany for the period January 1, 2013 through September 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 C of this report.

**Comments of
City Officials and
Corrective Action**

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

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

Separation Payments

Collective bargaining agreements (CBAs)² and the City's Personnel Policy and Procedures Manual (manual)³ provide guidelines for payment for unused vacation leave time upon an employee's separation of service from the City. City officials must sufficiently review separation payments to be made and ensure they are properly calculated and adequately supported. Further, leave records supporting such payments should be maintained by someone other than the employee earning and using such leave and correspond to the CBAs' and/or manual's provisions governing the employee's benefits. Employees should be paid only the amounts to which they are entitled upon leaving City employment.

City departments are responsible for maintaining their employees' leave accrual records and preparing the calculation of an employee's separation payment of accrued vacation time at the time of an employee's separation from service, based on the provisions of the CBAs or manual. After the department prepares the calculation, the City's Director of HR approves the calculation and the Office of Audit and Control reviews and approves the calculation prior to the payment being processed and disbursed to the employee.

During our audit period, 195 employees left City service and received separation payments totaling approximately \$3 million. We selected a sample of 40 employees⁴ who received separation payments totaling approximately \$822,000 to determine if the payments were supported with adequate and sufficient documentation.

We found that, while most of the employees in our sample received separation payments that were accurately calculated and adequately supported, seven employees⁵ were paid \$101,325 for unused vacation time even though there were not adequate leave time records to support the calculations.⁶ For example, the former Deputy Mayor and Budget Director were paid \$50,001 and \$40,653, respectively, based on a

² The City has multiple CBAs with the Police and Fire Departments that include provisions regarding the payout of accrued leave time at separation.

³ For all non-police officers and firefighters, the City's manual includes the provisions regarding the payout of accrued leave time at separation.

⁴ See Appendix C, Audit Methodology and Standards, for more information on sample selection.

⁵ Three of these employees were department heads who were entitled to all of their accrued time. The remaining four employees' accrued leave time payments were covered under the provisions in the manual.

⁶ Another two payments had minor calculation errors.

memo from the former Mayor stating the amount of vacation time available and a calculation of the separation payments. According to documentation in the former Deputy Mayor's personnel file, he was entitled to be paid for 1,725 hours of unused vacation leave that he had accumulated and not used. The value of his unused vacation time was \$111,278, but he asked for his separation payment to be capped at \$50,000. The Mayor's Office did not have detailed records to support the former Budget Director's accrued leave time. The former Mayor's memo stating that the Budget Director's accrued leave balance was 745.50 hours was the only supporting documentation included in the calculation.

Although the employees' respective departments⁷ should have maintained adequate leave records, the City's Director of HR stated that detailed accrued vacation time records did not exist for the seven employees whose separation payments were not adequately supported. While the separation payment calculations were supported by memos stating the amount of accrued vacation time the employees should be paid for, there were no detailed schedules of the employees' leave accrual balances. Therefore, we could not determine if the separation payments to the former employees were for the correct amounts. Furthermore, although the Office of Audit and Control reviewed and approved all the separation payments in our sample, the Office did not maintain documentation supporting the payments.⁸

Recommendations

1. City officials should ensure that all requests for payment for unused vacation time have adequate supporting documentation for the accrued and unused leave.
2. The Office of Audit and Control should maintain on file adequate supporting documentation for each separation payment it reviews and approves.

⁷ Three employees worked for the Mayor's Office and the other four employees worked for the Assessor's Office and the Building, Special Events and Youth and Workforce departments.

⁸ The Office of Audit and Control reviews the supporting documentation for separation payments for adequacy and compares the support to employees' leave accrual balances in the computer system; however, the leave accrual balances are not printed out and attached to the separation payment packet.

Payroll Processing

Effective controls over the payroll process include policies, procedures and practices that provide guidance to employees for preparing and disbursing payroll and help to ensure that employees receive only the compensation and benefits to which they are entitled. A timekeeping system should ensure that employees' work hours and leave time taken are accurately accounted for. The absence of adequate controls over timekeeping processes may leave a payroll system susceptible to error, abuse or fraud.

The City established written policies and procedures related to timekeeping in the CBAs and the manual. They include guidance related to pay rates, length of the workday, breaks and overtime, and they describe the procedures for accruing vacation, sick and personal leave time and working on weekends and legal holidays. Generally, Police Department employees, firefighters, Water Department employees and Department of General Services (DGS) employees are covered by CBAs. The policies and procedures outlined in the manual collectively apply to all the employees who work for the City's departments who are not covered under a CBA. All City employees, with the exception of elected officials, must prepare and maintain a time record.

We found that payroll procedures and records vary greatly among the City's 19 departments, as well as within individual departments. Time records, regular work weeks, overtime periods and leave time periods are inconsistent. Each department has unique work weeks for its bargaining-unit employees and non-bargaining-unit employees, different weeks for recording leave time usage and overtime and different pay schedules. For example:

- Police Department employees work a Saturday through Friday pay period and are paid for the time worked on the Friday that ends the pay period; however, their leave time used and overtime earned is on a Tuesday through Monday period and is paid 11 days after the end of their leave and overtime period.
- DGS bargaining-unit employees work a Thursday through Wednesday work week and are paid on a nine-day lag for regular and overtime worked. However, overtime-eligible non-bargaining-unit DGS employees have a Saturday through Friday regular pay week and are paid that Friday, while their overtime is tracked on a Thursday through Wednesday week

and paid nine days after the end of the period. The discrepancies between pay periods for regular time and overtime can pose challenges in reconciling employees' true hours.

Further, each department has its own timekeeping methods, which are also different for bargaining-unit and non-bargaining-unit workers:

- The Water Department uses a biometric system to track bargaining-unit employees' time worked, while its non-bargaining-unit employees track their time on time sheets and do not use the timekeeping system.
- DGS bargaining-unit employees use paper timecards and a punch clock to record their hours worked, while the non-bargaining-unit employees use time sheets.
- Employees in 12 of the 13 departments located in City Hall do not complete weekly time records for their time worked but do complete weekly time records if they use leave time.⁹

We selected 100 employees from four payroll periods¹⁰ and tested their payroll records to determine if adequate records of time worked were completed, time records were signed by the employees and supervisors, employees were paid the appropriate salary/pay rate, amounts recorded in the payroll journals agreed to the time records, leave and overtime requests were properly approved by the employees' supervisors, leave time used was properly deducted from the employees' accruals and the employees were properly paid for overtime worked. We found the following issues:

- The Commissioners of Recreation and General Services and an Assistant Commissioner of General Services, who are appointed officials, did not prepare a record of their hours worked for each pay period. The Director of HR indicated that all non-elected officials should prepare a record of time worked. We found no documentation for hours worked or leave accruals earned or used by these officials.
- We were unable to review payroll records for three employees. Recreation Department officials stated that they were unable to locate these records. The Recreation Department's secretary said that poor filing procedures by prior Department personnel was the cause for officials being unable to locate the records.

⁹ Staff in the Office of Audit and Control maintain weekly time records for their time records, but those records are not submitted to HR for payroll processing.

¹⁰ Refer to Appendix C, Audit Methodology and Standards, for information on the selection methodology and test procedures.

Further, the Assistant to the DGS Commissioner told us it has been the informal practice to allow Department employees to leave eight minutes before the end of their scheduled shift without consequence, even though the CBA calls for a 40-hour work week. However, if an employee were to punch in one minute after the start of their scheduled shift, they would be docked a quarter of an hour of time worked. Such selectively applied policies invite abuse of attendance requirements. We found that, in fact, 16 of the 18 DGS employees in our test consistently punched out early as a result of the lack of management oversight. If typical of the entire DGS employee population, this practice could potentially cost the City approximately \$124,000 a year in payroll payments for time that was not actually worked.¹¹

We did not find any deficiencies in our review of payroll records for employees in the Police, Fire, Youth and Workforce, and Development and Planning departments.

Because City officials have not standardized payroll and timekeeping procedures, there is an increased risk that adequate timekeeping and payroll records are not being maintained. As a result, there is no reasonable assurance that employees work their designated work schedules and are accurately compensated for time actually worked.

Recommendations

City officials should:

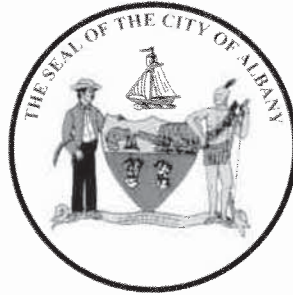
3. Develop standardized payroll and timekeeping systems across City departments.
4. Ensure that employees who are required to maintain detail records of their work, leave time or both are maintaining adequate records and that the records are maintained in department files.
5. Ensure that DGS employees work their required weekly hours in accordance with their CBA.

¹¹ See Appendix C for calculation methodology.

APPENDIX A

RESPONSE FROM CITY OFFICIALS

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



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KATHY SHEEHAN
MAYOR

August 17, 2015

Jeffrey P. Leonard
Chief Examiner
NYS Office of the State Comptroller
One Broad Street Plaza
Glens Falls, NY 12801-4396

Dear Mr. Leonard:

The City of Albany would like to thank the Comptroller's Office for undertaking an audit that helped to identify opportunities to improve City's Payroll operations and we value the input within your report. We would also like to thank the local field staff from your office for their professional and courteous demeanor in working with our payroll office and other City staff.

This letter shall serve as the City Of Albany's Audit Response to the Payroll: Report of Examination (for) Period Covered January 1, 2013 to September 30, 2014, which was received by the City, July 10, 2015. We also were pleased to discuss the report with your office on July 22, 2015 to clarify your findings and recommendations.

The City Management understands the value and importance of implementing a new citywide ERP and Time and Attendance system that will largely address the audit recommendations and will greatly improve City's efficiency and accountability. We are in the process of implementing these systems, with a targeted completion date of December, 2015 for Time & Attendance and second quarter of 2016 for the ERP System. Below we address each of the recommendations that were made for improving on our Payroll Processing and Separation Payment controls.

RESPONSE TO SPECIFIC RECOMMENDATIONS

Recommendation No. 1

1. *City Officials should ensure that all requests for payment for unused vacation time have adequate supporting documentation for accrued and unused leave.*

We agree with this recommendation and believe that the City's implementation of a City wide System of Record will address this issue in its entirety. We will illustrate in detail in our Corrective Action Plan (CAP), the corrective measures the City has already undertaken and implemented to rectify the issues with documentation for separation payments.

Recommendation No. 2

2. *The Office of Audit and Control should maintain on file adequate supporting documentation for each separation payment it reviews and approves.*

We agree with this recommendation. Currently, the Office of Audit and Control reviews and approves all the separation payments. Going forward, they will maintain and provide adequate supporting documentation by printing leave accrual balances and attaching them to the separation payment packet.

Recommendation No. 3

3. *Develop standardized payroll and timekeeping systems across City departments.*

We agree with this recommendation and are in the process of implementing a new timekeeping system that will be the sole system of record for all City departments. Full implementation of this system is expected by the end of 2015.

Recommendation No. 4

4. *Ensure that employees who are required to maintain detail records of their work and/or leave time are maintaining adequate records and that the records are maintained in department files.*

It is City Of Albany policy that Exempt employees submit their time on an exception basis only. These exceptions are reported on a weekly basis to the payroll office. It is not a requirement that the department heads referred to in the Examiner's report prepare a record of daily hours worked. Therefore, the City does not see a lack of recordkeeping by the department heads as the records required by the City were maintained.

See
Note 1
Page 17

Recommendation No. 5

5. *Ensure that DGS employees work their required weekly hours in accordance with their CBA.*

Upon implementation of our new timekeeping system, consistent rules will be implemented with respect to “grace periods” at the beginning or end of a shift. It is a common practice in the public as well as private sector to allow for early or late punches particularly in settings like DGS where large numbers of employees are lining up to punch in or out at the beginning or end of a shift. It’s important to note that the employees (DGS) mentioned in the Examiner’s report are docked pay if they punch in late at the beginning of a shift. It has been a long standing practice that pre-dates the current administration for these unionized employees to have a grace period at the end of the shift. We do not see this commonly accepted grace period as a lack of management oversight.

These comments are offered, at your invitation, as a response to your report. Overall, we concur with your findings and recommendations and look forward to implementing changes that will provide stronger controls with respect to payroll processing. We appreciate the inclusion of our responses in your final report. We will be providing you with our CAP, as required within 90 days after your Final Report is published.

Sincerely,

Kathy M. Sheehan
Mayor, City of Albany

Cc: City Common Council
Ismat Alam, Budget Director
Miriam Dixon, Human Resources Director
Mark Dorry, Chief Information Technology Officer
Leif Engstrom, Chief City Auditor



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Leif Engstrom
Chief City Auditor

August 20, 2015

Office of Audit and Control Response:

We thank the Office of the State Comptroller (OSC) for agreeing to the City's request for an audit of the City's payroll process. Personnel costs make up over 70% of the City's budget so it is critical that Albany's payroll system be fair and accurate. The issues identified in this audit will help Albany improve its payroll process and are timely given the City's current implementation of a new time and attendance system and a new financial computer system.

Our office approves the City's payroll each week before the employees are paid. Unfortunately, in that process, there is no time for my staff to do more than a cursory review of this critical activity. As a result, in 2012 we committed to doing an audit of some part the City's payroll processes each year. In 2013, OAC conducted a city-wide payroll audit that provided a wide but shallow look at the payroll processes. In 2014, we did a more detailed review of the landfill's payroll process as part of our landfill audit. Thankfully, OSC agreed to conduct a payroll audit in 2015, which allowed our office to focus those efforts elsewhere.

We were pleased that where our audit scopes overlapped, the OSC audit confirmed the findings of our 2013 and 2014 payroll audits. We were also impressed with the excellent and timely review of the City's IT payroll activities. While that review remains private, it is quite useful for our current computer system as well as the new systems being installed.

The OSC audit did provide an independent review of the Office of Audit and Control's (OAC) payroll activities which will help us improve our operations. The OSC audit made the following recommendation for our office:

Recommendation: The Office of Audit and Control should maintain on file adequate supporting documentation for each separation payment it reviews and approves.

OAC Response: We concur. OAC had used the practice of reviewing the computer system's records as a basis for approving some separation payments. But we did not identify those records as the basis for our decisions in the payment packets. My office now identifies and includes in the packets any additional documentation used as the basis for their approval.

While we are grateful for OSC's timely and useful work, we do feel that the report overstates the issue with the Deputy Mayor's and Budget Director's separation payments. There were more records than just the Mayor's memo used to approve their separation payments. The records were inadequate (as was identified in our 2013 audit), but they were all that was available and they were reviewed. In

See
Note 2
Page 17

approving these payments, my office reviewed the City's computer records, which were created from monthly departmental reports of time-off that were sent to the Personnel Office. We did not however document our review which is the basis of OSC's recommendation.

All of the issues identified in the report are constructive and timely. When the new time-and-attendance system is implemented later this year, all employees should start keeping a record of time worked as well as time off. This alone will be a long overdue improvement.

Leif Engstrom
Chief City Auditor

APPENDIX B

OSC COMMENTS ON THE CITY'S RESPONSE

Note 1

We recognize the City's intent to have exempt employees maintain time records on an exception basis. However, the City's Personnel Policy and Procedures Manual, effective as of January 31, 2011, states that all employees, with the exception of elected officials, should maintain a record of hours worked and leave accruals used. Since City officials plan to continue allowing exempt employees to maintain their time records on an exception basis, they should update the manual to reflect the policy for exempt employees.

Note 2

While there were other records available for review, as noted in the audit, those records were not adequate to support the calculation of the separation payment. The response letter states these records were not adequate as well.

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to review the City's payroll system. We obtained an understanding of the City's payroll system by interviewing appropriate City officials, performing tests of the payroll system and reviewing pertinent documents.

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

- To gain an understanding of payroll processing procedures for all the City's payroll processing units, we interviewed key personnel and reviewed employment policies and CBAs.
- We obtained a list of all employees who received a separation payment during the audit scope and included all 13 department head-level positions in our audit test. We used a computerized random number generator to randomly select the remaining 27 employees for a total population of 40.
- We obtained the separation payment information for the sample of 40 and compared the amounts paid to the salary rate and accrued vacation time to ensure the payment was calculated accurately.
- We selected 100 employees from the City departments. To ensure that these 100 were a proportionate representation of the City departments, we obtained an employee roster as of September 2014 and selected the applicable number of employees from each department using a computerized random number generator.
- We used a computerized random number generator to randomly select four payroll periods from the 91 payroll periods during the audit period. We sorted the 100 employees identified in our sample and used the number generator to randomly select 25 different employees for each of the tested payroll periods.
- We reviewed time cards used by the City's payroll units to determine if they could adequately track employees' time earned.
- We used original time records in conjunction with original pay-rate documentation to recalculate and determine the accuracy of payments to employees.
- We compared original leave records to the payroll register to determine if leave balances were properly deducted.
- We compared original overtime earned records to the payroll register to determine if overtime was properly recorded and paid.
- We reviewed miscellaneous payments to employees for appropriateness.

- We reviewed time records to determine if they were approved and signed by the appropriate personnel.
- For a specific pay date, we determined the corresponding payroll, overtime and leave used periods for all classes of employees for each of the City’s payroll processing units, to judgmentally gauge payroll processing complexity at the City.
- We determined the potential dollar value of City overpayments to DGS employees as follows. We multiplied by five the portion of daily salary for eight minutes of time worked by full-time DGS employees, to calculate the weekly amount. We then multiplied that amount by 52 to calculate the annual amount. We applied our error rate of 89 percent (16 of 18 employees tested) from our sample to reach the estimated annual cost.

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 D

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