



Essex County Probation Department Internal Controls Over Financial Operations

Report of Examination

Period Covered:

January 1, 2011 — September 30, 2012

2013M-38



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

April 2013

Dear County 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 Supervisors 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 Essex County Probation Department, entitled Internal Controls Over Financial Operations. 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

Essex County (County) is located in northeastern New York State and has a population of approximately 39,000. The County is governed by a Board of Supervisors (Board) which comprises 18 members, one of whom also serves as the Chairman of the Board. The Board has final administrative authority over County operations, and delegates overall responsibility for policy direction and oversight of County departments to committees¹ comprising individual Board members. The County Manager (Manager) is the chief administrative officer of the County and is charged with the County's overall administrative operation under the direct supervision of the Board. The Manager is responsible for the general supervision and coordination of the activities of all County departments to efficiently implement the Board's directives. The County's budgeted general fund expenditures for the 2012 fiscal year were \$73.9 million.²

The Essex County Probation Department (Department) provides services under the supervision of the Board and Manager. Probation is an alternative to incarceration, permitting offenders to live and work in the community, support their families, receive rehabilitative services, and make restitution to the victims of their crimes. The Department is responsible for intake and supervision functions for the local criminal, family, and County court systems. The Department staff is responsible for collecting fines, driving while intoxicated administrative fees, drug and alcohol testing fees, and electronic monitoring fees. Department staff is also responsible for collecting and disbursing restitution payments (court-ordered fees paid by convicted individuals to reimburse crime victims) and for collecting administrative surcharges on restitution fees. The Department recorded collections totaling \$247,667³ during our audit period.

The Director of Probation (Director) is responsible for managing the day-to-day operations of the Department, which is staffed by nine probation officers, one senior typist receptionist, and one legal secretary. The Department maintains a central office at the County Government Center in Elizabethtown and also sees probationers at seven satellite locations within the County. The senior typist

¹ The Public Safety Committee, consisting of nine Board members, provides oversight of the operations of the Probation Department.

² The Probation Department's budgeted expenditures totaled \$896,788.

³ The recorded collections consisted of the following by type: \$151,877 in restitution, \$7,981 in restitution surcharges, \$55,663 in fines, \$16,288 in DWI administrative fees, \$15,278 in electronic monitoring fees, and \$580 in drug and alcohol testing fees.

receptionist and the legal secretary handle the central office clerical and accounting operations.

Objective

The objective of our audit was to examine the Probation Department's internal controls over financial operations. Our audit addressed the following related question:

- Are the Probation Department's internal controls over financial operations appropriately designed and operating effectively?

Scope and Methodology

We examined financial transactions related to the Probation Department's financial operations for the period January 1, 2011 to September 30, 2012. We expanded our scope period to January 1, 2001 for our review of driving while intoxicated administrative fees.

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.

Comments of Local Officials and Corrective Action

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

The Board of Supervisors has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and forwarded to our office within 90 days, pursuant to Section 35 of the General Municipal Law. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board to make this plan available for public review in the Clerk of the Board's office.

Financial Operations

County and Department officials are responsible for establishing effective internal controls over the Department's financial operations to ensure that all moneys are properly collected, safeguarded, accounted for, and disbursed. Effective internal controls require Department officials to establish, implement, and communicate policies and procedures to ensure accountability over moneys received and the timely collection and enforcement of all moneys for which the Department is due. Department officials also must provide sufficient oversight over those officers and employees who receive cash.

County and Department officials had not established an adequate system of internal controls over the Department's financial operations. As a result, cash receipts were not properly accounted for, secured, and deposited in a timely manner. The Department's failure to establish policies and procedures regarding driving while intoxicated (DWI) administrative fees has resulted in an inequitable assessment of fees to probationers and a lack of enforcement of inactive probationers' delinquent accounts. As a result, the County has not collected all revenues that could be used to offset the Department's cost of providing DWI probation supervision services. For example, we found that 89 inactive probationers owe at least \$9,710, but as much as \$58,260, to the County for unpaid DWI administrative fees.

Finally, the Director's decision to not utilize the financial module of the computer program that the Department purchased in 2006 resulted in the Department utilizing computer systems that could not generate adequate monthly reports and allowed for financial transactions to be modified and deleted without audit trails. As a result, Department officials' ability to exercise oversight was hindered and there was an opportunity for the manipulation and concealment of transactions, which significantly increases the risk that fraud could occur and go undetected.

Cash Receipts

Effective controls over cash receipts require Department officials to supervise employees who handle moneys. Press-numbered receipts are to be issued in sequence and accounted for, and all such receipts issued are to be properly recorded in a cash receipts ledger, retained, periodically compared to the amounts recorded in the financial records and deposited in the bank. In addition, Department personnel should properly secure all moneys received and deposit them in the bank daily or as soon as possible.

Department cash receipts are collected by probation officers when they meet with clients at one of seven satellite locations throughout the County or at the central office. Probation officers issue manual triplicate press-numbered receipts for each individual collection and remit the collections to the central office clerical staff for deposit. Department cash receipts are also received by the clerical staff⁴ in person and through the mail at the central office. Clerical staff issue manual triplicate press-numbered receipts for payments that are received in person at the central office and manual duplicate press-numbered receipts for payments that are received through the mail. The clerical staff both prepare and make deposits into the Department's checking account for cash receipts that are received for restitution and fines and remit cash receipts that are received for restitution surcharges, DWI administrative fees, drug and alcohol testing fees, and electronic monitoring fees to the Treasurer's office for deposit.

We found inadequate internal controls over cash receipts. Receipt books were not utilized in sequential order, unissued receipts were not physically secured because they were maintained in an unlocked drawer in the senior typist receptionist's desk, and an inventory was not maintained of all issued and unissued receipts. In addition, probation officers were not required to turn in their receipt books to the central office after they had issued all of the corresponding receipts. Furthermore, cash collections were not physically safeguarded because although they were stored in a locked desk drawer and a locked filing cabinet until they were deposited, they were accessible to all Department employees because the keys to unlock the desk drawer and filing cabinet were maintained on a shelf behind the senior typist receptionist's desk. As a result of these weaknesses, Department officials could not ensure that all cash receipts that were collected were accounted for and properly deposited.

We reviewed five manual receipt books⁵ containing 50 receipts each that were used during our audit period to determine if the receipts were issued in sequence and could be accounted for, and noted no exceptions. In addition, we reviewed spreadsheets that were maintained by the clerical staff containing a record of the cash receipts that were collected for restitution and fines during our audit period and found 18 instances totaling \$3,090⁶ in which a manual

⁴ The clerical staff consists of the senior typist receptionist and the legal secretary, who work in the central office.

⁵ Our non-biased judgmental sample consisted of selecting without any known bias five manual receipt books that were used by five different probation officers during our audit period.

⁶ Fourteen instances were for cash payments totaling \$1,084, three for checks totaling \$1,985, and one for a money order totaling \$21.

receipt number was not recorded, but instead it was recorded that a hand written receipt had been issued by the probation officer. The senior typist receptionist stated that this resulted because probation officers will sometimes forget their receipt book, but will still collect cash and issue the probationer a hand written note indicating the amount received. When press-numbered receipts are not issued for all cash collections, there is an increased risk that not all collections are properly accounted for.

We also reviewed 30 cash receipts⁷ totaling \$6,615 that were received for restitution and fines during our audit period to verify that they were accurately accounted for in the computer system and deposited timely, and noted no exceptions. In addition, we reviewed 30 cash receipts⁸ totaling \$1,465 that were received for DWI administrative fees, drug and alcohol testing fees, and electronic monitoring fees during our audit period to verify that they were accurately accounted for in the computer system and/or cash receipt records and remitted to the Treasurer's office for deposit timely. We found that all 30 cash receipts were accurately accounted for in the computer system and/or cash receipts records and remitted to the Treasurer's office for deposit, but that 20 of the 30 cash receipts totaling \$1,077 were remitted to the Treasurer's office for deposit more than five days after receipt.⁹ For example, an electronic monitoring fee received on February 9, 2012 was not remitted to the Treasurer's office for deposit until 25 days later on March 5, 2012. When cash is not remitted promptly to the Treasurer's office for deposit, it is subject to increased risk of loss or misuse.

Department officials' failure to effectively oversee cash collections provides limited assurance that cash receipts are properly accounted for and increases the risk that such moneys could be used for purposes other than as intended.

Driving While Intoxicated Administrative Fees

New York State law allows counties to adopt a local law requiring individuals convicted of a crime under Article 31 of the Vehicle and Traffic Law (for driving while intoxicated, or DWI), and who are sentenced to probation supervision, to pay a DWI administrative fee (DWI fee) to the Department of \$30 per month. The law requires probation departments to waive all or a portion of the fee due to

⁷ Our judgmental sample consisted of selecting 15 cash receipts for restitution and 15 cash receipts for fines that were received in the form of cash and were received throughout our audit period.

⁸ Our judgmental sample consisted of selecting 18 cash receipts for DWI administrative fees, six cash receipts for drug and alcohol testing fees, and six for electronic monitoring fees that were received in the form of cash and were received throughout our audit period.

⁹ Fifteen of the 20 cash receipts were remitted to the Treasurer's office for deposit 10 or more days after receipt.

indigence, or if it would create an unreasonable hardship on the probationer, the probationer's immediate family, or other dependents. The County enacted such a local law in 1992 requiring a \$30 monthly DWI fee for probationers with DWI convictions.

Timely collection of DWI fees helps finance Department operations since the fees are completely retained by the County. The Department is responsible for establishing controls, including written policies and procedures, to enforce timely collection. Effective enforcement procedures include denying travel permits, early discharge, or application for a driver's license, periodically sending letters of current or past-due amounts, and seeking court-ordered civil judgments.¹⁰

Assessment – The Department developed a DWI monthly probation supervision fee worksheet (worksheet) for probation officers to use when determining the amount that is owed by probationers for DWI fees on a monthly basis. The worksheet contains a fee schedule based on the probationer's monthly income, which ranges from a minimum monthly fee of \$5 to a maximum monthly fee of \$30, with \$5 increments in-between. However, the Department has not adopted any written policies and procedures providing guidance to probation officers for completing the worksheet. As a result, from interviews with five probation officers and a probation supervisor, we found that the worksheet was not completed using the same procedures and guidelines by all Department employees. For example, we found that some employees fill out the worksheet during the first meeting with the probationer, while others fill out the worksheet the first time the probationer makes a payment. In addition, some employees considered monthly income to be net income, while others considered it to be gross pay; some employees considered the monthly income to only be the monthly income of the probationer, while others considered it to be the monthly income of both the probationer and their spouse, if applicable; and some employees obtained financial documentation supporting the monthly income amount used, while others estimated the monthly income based on information provided by the probationer. Because the Department has not established policies and procedures for completing the worksheet, probation officers did not assess DWI fees in a consistent manner.

We reviewed a non-biased judgmental sample of 10 probationers¹¹ who had paid DWI fees during our audit period to determine if the fees were being assessed properly. We found that three of the 10 probationers did not have a completed worksheet on file indicating how the fees were determined that were assessed. In addition, we

¹⁰ A civil judgment is an enforcement procedure seeking a court order to impose a money judgment to collect fees from the defendant.

¹¹ Appendix B contains our sampling methodology

found that for six of the 10 probationers, either the DWI fee was assessed incorrectly or their case file lacked sufficient financial documentation to support the fees that were assessed.

The Department's failure to establish policies and procedures regarding DWI fees has resulted in an inequitable assessment of fees to probationers and may have resulted in a significant decrease in County revenue to offset the Department's costs of providing DWI probation supervision services.

Enforcement – We reviewed 20 probationers' delinquent accounts¹² totaling \$18,281, as of September 30, 2012, to determine if delinquent accounts were being properly enforced. We found that none of the six probationers' delinquent accounts for DWI fees in our sample were properly enforced. The Director stated that the Department enforces DWI fees that are in arrears for active probationers by denying travel permits, early discharge, or an application for a driver's license. However, the Department has not implemented any enforcement procedures for inactive probationers that have DWI fees in arrears, such as periodically sending letters of past-due amounts or seeking court-ordered civil judgments.

As a result, we extracted data from the Department's computer program that is used to account for DWI fees for the period January 1, 2001¹³ through September 30, 2012, and found that 89 of the 335 inactive probationers were recorded as making no DWI fee payments. The Department did not have records on file indicating the amount that these 89 inactive probationers should have paid for DWI fees while on probation. However, using the minimum monthly fee of \$5 and the maximum monthly fee of \$30, we calculated that these inactive probationers owe at least \$9,710 or at most \$58,260 to the County for unpaid DWI fees. In addition, since the computer program does not contain the amount owed by each probationer, we could not determine if the remaining 246 inactive probationers paid all of the DWI fees that they owed, which could further increase the amount of DWI fees that are owed to the County.

The Department's failure to enforce inactive probationers' delinquent accounts for DWI fees has resulted in the County not collecting all potential revenue that could be used to offset the Department's cost of providing DWI probation supervision services.

¹² Our judgmental sample consisted of the selection of seven delinquent accounts for restitution and applicable surcharges, seven for fines, and six for DWI fees. Appendix B contains details of our sampling methodology.

¹³ January 1, 2001 is the date that the Department started to account for DWI fees in a computer program.

Computerized Financial Systems

County officials are responsible for ensuring that suitable computer systems are in place to adequately track and report financial transactions. Effective user controls ensure that transactions are properly authorized and help identify errors or irregularities. One such control is an audit trail, a computer-generated record of any change or transaction made on the system. An audit trail enables management to determine when an entry was made and what it entailed, and establishes individual accountability by identifying the associated user account.

The Department purchased a computer program in 2006 that contains a financial module that allows for financial transactions to be accounted for by client, provides the ability to generate monthly financial reports, and contains user access controls and other controls that increase the accountability over the recording of financial transactions. However, the Department does not utilize the financial module, but instead only uses the computer program to record background information on clients and maintain case notes. The Director stated that they have not utilized the financial module because he was informed by directors of other probation departments in the State that were utilizing the financial module¹⁴ that they were experiencing technical issues with it.

Consequently, the Department uses various spreadsheets and word-processing documents to account for all financial transactions, except for DWI fees that are collected by the Department, which are accounted for in a computer program that was created in-house by the County's IT Department in 2000. For example, separate spreadsheets are maintained to account for cash receipts that have been received for restitution, fines, and electronic monitoring fees, and to maintain a check register, and separate word-processing documents are maintained for each client to record the cash receipts received and corresponding disbursements made for both restitution and fines. Because the Department accounts for financial transactions in various computer systems, Department officials and employees could not generate monthly reports containing the current and past due balance by type of obligation for all clients or readily extract this data. In addition, we identified numerous deficiencies in the computer systems that significantly weakened internal controls over receipts and disbursements. For example, the clerical staff had the ability to delete or modify any part of a financial transaction, with no automated controls requiring authorization. The computer systems also do not have the capability of generating audit trails that record all changes or transactions made on the systems.

¹⁴ As of December 31, 2011, 39 other counties in the State had the same computer program version installed as the County.

The Director's decision to not utilize the financial module of the computer program that the Department purchased in 2006 resulted in the Department utilizing computer systems that could not generate adequate monthly reports and allowed for financial transactions to be modified and deleted without audit trails. As a result, Department officials' ability to exercise oversight was hindered and there was an opportunity for the manipulation and concealment of transactions, which significantly increases the risk that fraud could occur and go undetected.

Recommendations

1. The Director should maintain an inventory of all issued and unissued press-numbered receipts and ensure that press-numbered receipts are issued in sequence by Department employees for all payments that are received.
2. The Director should ensure that cash receipts collected are physically safeguarded, only accessible to authorized employees, and deposited timely.
3. The Director should establish written policies and procedures related to the assessment of DWI fees to ensure that Department employees have adequate and specific guidance in determining the correct amount of the fee. The policies and procedures should include sufficient information for Department employees to know what types of income are included or excluded from the determination and should require adequate documentation regarding a probationer's financial circumstances to support the assessed fee.
4. The Director should implement enforcement procedures to help ensure the collection of all delinquent DWI fees.
5. The County Manager and the Director should ensure that the Department utilizes a computerized financial system that generates adequate monthly reports, prevents the modification and deletion of financial transactions, and provides for an adequate audit trail.

APPENDIX A
RESPONSE FROM LOCAL OFFICIALS

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



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April 11, 2013

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

Dear Mr. Leonard:

Please accept this letter as Essex County's written response to the audit report entitled, "**Essex County Probation Department - Internal Controls Over Financial Operations**" for the period January 1, 2011 to September 30, 2012. We appreciate the opportunity to work collaboratively with the Comptroller's Office and have valued the recommendations made by your staff to improve the financial operations of the Probation Department.

The evolution of the numerous collection responsibilities related to restitution, restitution surcharge, administrative fees (DWI), fines, drug test fees and electronic monitoring fees found Probation ill-prepared from an accounting standpoint to handle. Staff expertise related to accounting and financial controls was lacking and no guidelines to assist were forthcoming. Nonetheless, the Department did its best to ensure that all monies collected were properly accounted for, and as the audit concluded, \$247,667 was collected and properly accounted for during the period audited and no exceptions were noted following a random review of 110 receipts.

As we discussed during the March 20, 2013 exit conference, we generally concurred with your findings and recommendations and have already begun the process of implementing your recommendations into everyday practice. The Corrective Action Plan (CAP) required under Section 35 of the General Municipal Law will be filed within the 90 day period and will more specifically address the findings and recommendations of the audit and provide a progress report of the changes implemented in response to the audit.

We strive to do our very best and are thus appreciative of your assistance in pointing out areas in which we need to improve.

Sincerely yours,

Daniel L. Palmer
Essex County Manager

cc: Michael Diskin, Treasurer
Randall Douglas, Chairman of the Board
Juliann Beatty, Probation Director

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess the adequacy of the Department's internal controls over financial operations. To accomplish this, we performed an initial assessment of the Department's internal controls so that we could design our audit to focus on those areas most at risk. During the initial assessment, we interviewed County and Department officials, performed limited tests of transactions, and reviewed pertinent documents such as Department policies and financial records and reports. After reviewing the information gathered during our initial assessment, we determined where weaknesses existed and evaluated those weaknesses as related to our objective.

To accomplish our audit objective and obtain relevant audit evidence, our procedures included the following:

- We interviewed the Director and Department officials and employees and reviewed Department policies and various financial records and reports related to the Department's financial operations to gain an understanding of the internal controls over financial operations, and any associated effects of deficiencies in those controls.
- We physically inspected the location of cash receipts prior to deposit to determine if they were physically safeguarded and only accessible to authorized employees.
- We reviewed a non-biased judgmental sample of five manual receipt books containing 50 receipts each that were used by five different probation officers during our audit period to determine if the receipts were issued in sequence and could be accounted for.
- We reviewed spreadsheets that were maintained by the clerical staff containing a record of the cash receipts that were collected for restitution and fines during our audit period to determine if all recorded cash receipts had a corresponding manual receipt number.
- We reviewed a judgmental sample of 30 cash receipts that were received for restitution and fines during our audit period to verify that they were accurately accounted for in the computer system and deposited timely.
- We reviewed a judgmental sample of 30 cash receipts that were received for DWI fees, drug and alcohol testing fees, and electronic monitoring fees during our audit period to verify that they were accurately accounted for in the computer system and/or cash receipt records and remitted to the Treasurer's office for deposit timely.
- We interviewed five probation officers and a probation supervisor to determine the procedures that they used for determining the amount of DWI fees to assess probationers.
- We reviewed a non-biased judgmental sample of 10 probationers who had paid DWI fees during our audit period to determine if the fees were being assessed properly. Our sample was selected by first extracting data from the computer program that is used to account for DWI

fees of all probationers that made their last DWI fee payment during our audit period and then sorting the data alphabetically by the probationers' last name. Our sample consisted of starting with the first probationer and then selecting every 11th probationer.

- We reviewed a judgmental sample of 20 probationers with delinquent accounts as of September 30, 2012, to determine if delinquent accounts were being properly enforced. Our judgmental sample consisted of the selection of seven delinquent accounts for restitution and applicable surcharges, seven for fines, and six for DWI fees. We selected our sample of seven delinquent accounts for restitution and applicable surcharges and our sample of seven delinquent accounts for fines by selecting the first seven probationers that had delinquent accounts and probation dates that were originally set to end during our audit period from the restitution logs and fine logs, respectively, that were maintained on the senior typist receptionist's computer. We selected our sample of six delinquent accounts for DWI fees by first extracting data from the computer program that is used to account for DWI fees of all probationers that had made no payments for DWI fees during the period January 1, 2001 through September 30, 2012. We then sorted the data to only include probationers with probation dates that were scheduled to end during our audit period from the oldest to the newest date, and then selected the first six probationers.
- We extracted data from the Department's computer program that is used to account for DWI fees for the period January 1, 2001 through September 30, 2012 to determine the number of inactive probationers that were recorded as making no DWI fee payments. We then used the minimum monthly fee of \$5 and the maximum monthly fee of \$30 to calculate both the minimum and maximum amounts that these inactive probationers owed to the County for unpaid DWI fees.
- We interviewed the Director, senior typist receptionist, and a senior computer program analyst in the IT Department and inspected and observed financial transactions in the computer systems.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

APPENDIX C

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