



Columbia County Department of Weights and Measures

Internal Controls Over Revenue Collection

Report of Examination

Period Covered:

January 1, 2012 — October 9, 2013

2013M-400



Thomas P. DiNapoli

Table of Contents

	Page
AUTHORITY LETTER	2
INTRODUCTION	3
Background	3
Objective	4
Scope and Methodology	4
Comments of County Officials and Corrective Action	4
REVENUE COLLECTION	5
Inspection Fees and Violation Fines	5
Revenue Enhancement	8
Recommendations	9
APPENDIX A Response From County Officials	11
APPENDIX B OSC Comments on the County’s Response	16
APPENDIX C Audit Methodology and Standards	17
APPENDIX D How to Obtain Additional Copies of the Report	19
APPENDIX E Local Regional Office Listing	20

State of New York Office of the State Comptroller

Division of Local Government and School Accountability

May 2014

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 County Legislature 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 Columbia County Department of Weights and Measures, entitled *Internal Controls Over Revenue Collection*. 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

Columbia County (County) is governed by a Board of Supervisors (Board) comprising 23 members, one of whom also serves as the Board Chair. The Board has final administrative authority over County operations and delegates overall responsibility for policy direction and oversight of County departments to committees comprising individual Board members. The Chair is the County's chief executive officer. In 2012, the County's total expenditures were \$145,141,973. The County's budgeted total expenditures for 2013 are \$155,251,604.

New York State Codes, Rules, and Regulations (Regulations) require that all devices used to weigh and measure commodities that are sold on the basis of their weight, volume or size be inspected and tested for accuracy at least once a year. Such devices include gas pumps, scales, truck-mounted oil meters, wire and cordage meters, and other devices. In addition, packaged commodities are subject to inspection to ensure that the packages contain the amount of the commodity indicated on the label. Gasoline and diesel fuels sold for use in motor vehicles are subject to inspection to ensure that the fuels meet certain quality standards and are properly labeled for sale. All of these inspection activities are overseen by the New York State Department of Agriculture and Markets (Agriculture and Markets) as part of its Weights and Measures Program.

The County Department of Weights and Measures (Department) is under the general oversight of the County Government Committee (Committee). The Director of Weights and Measures (Director) is the Department's sole employee. The Department shares the responsibility for performing inspections with Agriculture and Markets. The Department annually inspects and tests all commercially used weighing and measuring devices for both accuracy and proper operation. During our audit period, the Department inspected 2,236 weighing and measuring devices throughout the County. Agriculture and Markets certified weights and measuring devices are used during these testing procedures. The Department collects revenues from penalties and retest fees imposed by the Director and reimbursements from Agriculture and Markets for the Petroleum Quality Program. The Department's total actual revenues and expenditures for 2012 were approximately \$8,200 and \$56,000 respectively. Estimated revenues and expenditures for 2013 were approximately \$7,500 and \$58,000, respectively.

Objective

The objective of our audit was to evaluate the internal controls over the Department's revenue collections. Our audit addressed the following related question:

- Did the County have an effective system in place to process, enforce and collect inspection fees and violation fines?

Scope and Methodology

We examined the Department's internal controls over revenue collections for the period January 1, 2012 through October 9, 2013.

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 is included in Appendix C of this report.

Comments of County 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. Except as specified in Appendix A, County officials generally agreed with our recommendations and indicated they planned to take corrective action. Appendix B includes our comments on the issues raised in the County'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 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 County to make this plan available for public review in the Clerk's office.

Revenue Collection

The Department is responsible for inspecting weighing and measuring devices throughout the County, and for collecting inspection fees and violation fines under the general oversight of the Committee. The Committee and/or Board are responsible for establishing, implementing and monitoring written policies so that all moneys are properly and timely collected, safeguarded and accounted for. County officials must ensure there is a proper segregation of incompatible duties and that personnel maintain and report accurate and complete financial information.

The Committee and Board have not established effective internal controls over the Department's revenue collections. As a result, there are no written policies and procedures covering revenue collections and a lack of segregation of incompatible duties. As a result, billings for inspection fees and fines totaling \$4,490 were not recorded and uncollected fees and fines totaling over \$600 have not been collected and/or included in the Department's aged receivable report. Formal bank reconciliations are not performed and Committee members do not review monthly reports provided by the Director for accuracy or completeness. These deficiencies create an environment where errors and/or irregularities can occur without being detected. Finally, the Department does not charge inspection fees up to the maximum amounts permitted by Regulation. If the Department had charged the allowable inspection fees and penalties, it could nearly have generated sufficient revenue to more closely match its operating costs.

Inspection Fees and Violation Fines

Effective internal controls require County officials to develop, review, update, implement and enforce policies and procedures to ensure accountability over moneys received and the timely collection, enforcement and transmittal of all fees and fines for which the Department is responsible. Good internal controls include proper segregation of duties, recording cash receipts, the use of accounts receivable ledgers, timely and accurate preparation of bank reconciliations and monthly reports, the use of press-numbered receipts and an independent complaint resolution process.

Internal controls over the collection and accounting for inspection fees and violation fines need to be improved. County officials did not ensure that the Director had an effective system to process, enforce and collect inspection fees and violation fines. Our audit identified the following specific deficiencies:

Segregation of Duties — Adequate segregation of duties are an important internal control. No one individual should control all

phases of a financial transaction. Proper separation of key tasks and responsibilities can help ensure that the work of one employee is independently verified in the course of another employee's regular duties. When one person performs all the duties related to billing, cash collections and record keeping, it increases the risk that cash could be misappropriated and not be detected. When an optimal segregation of duties is not practical, it is important that officials implement compensating controls, such as increased supervisory oversight, to reduce the risk of undetected errors or irregularities.

There was a lack of segregation of duties and compensating controls in the Department. The Director performed all device inspections, issued the bills and in many cases, received the payments. In addition, there are no policies and procedures to ensure accountability over moneys received and the timely collection, enforcement and transmittal of all fees and fines. County personnel stated that they were planning to have the Director also record all invoices into the accounts receivable journal once he is comfortable with the new accounting system. This would result in the Director controlling all phases of transactions for collecting fees and fines. Controlling key phases of a transaction allows for many opportunities for fraud and abuse with a low probability of detection.

Accounts Receivable — Essential to effective internal controls over billed revenues is the maintenance of complete, accurate and functional accounts receivable records that are suitable for monitoring outstanding balances. County officials are responsible for ensuring that fees and fines are recorded accurately and completely in the County's financial systems as they are assessed. The Director should track and monitor fees and fines receivable and actively pursue payment on delinquent accounts.

Accounts receivable records for the Department's fees and fines were inaccurate and incomplete. For example, the Department assessed \$2,400 in retest fees in 2012 and 2013. Of that amount, \$1,560 was recorded in the accounts receivable journal, but \$840 (35 percent) was not recorded. Additionally, the Department assessed \$4,700 in penalties in 2012 and 2013, but \$3,650 (78 percent) of that amount was not recorded as receivable. We also determined that \$680 of \$1,080 in uncollected retest fees and penalties charged were overdue by an average of 344 days past the initial 30-day deadline. Finally, \$620 of uncollected penalties and fees were not included in the aged receivables report for the Department. The County's inaccurate and incomplete billed receivable records greatly increase the risks of fraud or abuse occurring and not being detected. Also, when financial records are incomplete and inaccurate, accountability of financial resources is significantly diminished and financial decisions made based on such records could be flawed.

Bank Reconciliations — The reconciliation of bank balances to general ledger cash balances is an essential control activity which allows officials to determine whether cash receipt transactions are captured and correctly recorded. Monthly bank reconciliations provide for the timely identification, documentation and correction of differences between County records and bank cash balances. Cash receipts books and ledgers must be reconciled to amounts deposited in the bank and recorded in individual client accounts, and reviewed by management.

There was no formal bank reconciliation process for penalties and fees charged, collected and deposited by the Department. The Director stated that he usually prepared bank reconciliations for penalties and fees monthly, sometimes more frequently. However, we found no evidence that bank reconciliations were performed and reviewed. Without timely and formal bank reconciliations, County officials do not have assurance that the accounting records are correct or that moneys are accounted for properly.

Monthly Reports — Monthly reports are an important tool and provide the Committee with necessary information, both financial and operational, to monitor the Department's operations and provides other interested parties with a complete summary of the Department's activities.

Committee members did not review the Director's monthly reports for accuracy or completeness. Our review and analysis found that monthly reports were incomplete. Specifically, the Director underreported the number of devices inspected by 365 out of the 2,236 devices inspected. This discrepancy is primarily due to the Director not reporting the number of weights or timing devices inspected, although there were other devices under-reported as well. Providing incomplete or inaccurate monthly reports to the Committee, the only body in County government with direct oversight of the Department, increases the risks of fraud or abuse occurring. In addition, the device reports used as invoices were not press-numbered. This makes it possible for the Director to issue a bill without the knowledge of any other County officials. The proper use and recording of press-numbered device reports would greatly reduce the risks of fraud or abuse occurring in the Department.

Complaint Resolution — To maintain a high level of consumer trust in the Department, complaints need to be addressed and resolved completely and timely. The Committee is responsible for overseeing the Department's activities. The Department provides consumers with assistance and advice in handling problems encountered with the business community. Because the Director is the sole Department

employee, bills issued for fees and fines should instruct customers to communicate complaints about billing or other problems to the Committee or another County official to ensure the duties of receiving and resolving complaints are segregated.

The County's current process is for the Director to receive and follow up on complaints relating to the Department. As a result, no other County personnel review complaints against the Department. County officials stated that the Director utilized a penalty letter based on a template contained in the New York State Weights and Measures manual. Therefore, if a penalty or fee could not be resolved between the business and the Department, the Director would refer the matter to the County Attorney's office. However, without an independent review, County officials may not become aware of all the number and nature of complaints received, which weakens controls over the Department's operations.

Revenue Enhancement

Regulations require that all devices used to weigh and measure commodities that are sold on the basis of their weight, volume or size be inspected and tested for accuracy at least once a year. To help cover the cost of inspecting and testing weighing and measuring devices the Regulations establish a schedule of maximum fees and fines for inspections and violations. Using the established schedule as a guide, municipalities can determine the appropriate fees for inspections and fines for violations.

During our audit period, the Department inspected 2,236 weighing and measuring devices. County officials have not developed policies and procedures to ensure that the costs of Department operations are covered by potential revenues from fees and fines. The County has a schedule of fees and fines for retesting and violations; however, it has not established a schedule of fees for inspection. County officials told us they elected for the Department to perform initial inspections at no cost to businesses.

At the time of our audit, the Department was charging \$20 for retest fees and \$50 - \$600 for most violations. This fee structure resulted in Department costs exceeding revenues by about \$48,000 for the 2012 fiscal year. If the Department had charged the maximum inspection fees and penalties allowed by Regulation, the Department could have generated over \$38,000 in additional revenue during 2012, more closely matching Department costs with revenue.

Table 1: 2012 Operating Results^a

	Actual Operating Results	Operating Results With Maximum Potential Fees and Penalties
Total Revenues	\$8,232.77	\$46,520.77
Total Expenditures	\$56,147.18	\$56,147.18
Total Operating Surplus (Deficit)	(\$47,914.41)	(\$9,626.41)

^a Complete 2013 results from operations were not available at the time of the audit.

County Officials told us that revenue generation is not the Department’s main objective. They believe that charging for inspections or charging too much for retesting and violations will drive existing businesses out of the County and discourage others from coming in. While the Board has discretion to allow some operations to be subsidized by real property taxes, to enhance taxpayer equity, County officials should consider charging fees that generate sufficient revenues to cover program costs.

Recommendations

1. The Committee and Board should take a more active role in providing oversight of the Department’s financial operations. This includes establishing, implementing, and monitoring written policies and procedures for all Department operations, and regularly reviewing and updating them as needed.
2. County officials should develop, review, update, implement and enforce written policies and procedures to ensure:
 - There is an adequate segregation of incompatible duties or compensating controls in place.
 - Accountability over moneys received and the timely collection, enforcement and transmittal of all fees and fines.
 - Billings for retest fees and penalties are recorded in the accounting records in an accurate and timely manner.
 - The Director should track and monitor fees and fines receivables and actively pursue payment on delinquent accounts.
 - Bank reconciliations are performed for penalties and fees charged, collected and deposited.
 - The Committee periodically reviews the monthly reports from the Department to ensure accuracy and completeness.
 - The Director uses duplicate press-numbered device reports.

- The bills for fines and fees instruct customers to communicate complaints about billing and other problems directly to supervisory personnel.
3. County officials should consider whether penalty and fee schedules should be amended so that the Department can generate enough revenue to cover its operating costs.

APPENDIX A

RESPONSE FROM COUNTY OFFICIALS

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

The County's response letter refers to page numbers that appeared in the draft report. The page numbers have changed during the formatting of this report.



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April 18, 2014

Tenneh Blamah, Chief Examiner
Office of the New York State Comptroller
Division of Local Government & School Accountability
33 Airport Center Drive, Suite 103
New Windsor, New York 12533

Re: Audit Report Title: Columbia County Department of Weights and Measures
Internal Controls Over Revenue Collection
Audit Report Number: 2013M-400
Local Official Comments on Report for "Appendix A"

Dear Ms Blamah:

The County of Columbia would like to thank the Office of the New York State Comptroller for providing assistance with the review and audit of the Columbia County Department of Weights and Measures. For each recommendation included in the audit report, the County's responsive comments are below. Comments in reference to specific sections and statements within the report are also contained below. Upon finalization of the audit report, a corrective action plan will be proposed and implemented and submitted under separate cover.

Audit Recommendation:

1. The Committee and Board should take a more active role in providing oversight of the Department's financial operations. This includes establishing, implementing, and monitoring written policies and procedures for all Department operations, and regularly reviewing and updating them as needed.

Response:

Aside from existing New York State statutory and regulatory controls for the department's functions, the County acknowledges that written policies and procedures will demonstrate appropriate controls over day-to-day operations of the Department of Weights and Measures to ensure the ongoing tasks and duties are implemented.

Audit Recommendation:

2. County officials should develop, review, update, implement and enforce written policies and procedures to ensure:
 - There is an adequate segregation of incompatible duties or compensating controls in place.

Response:

The Department's tasks and duties have been traditionally and consistently administered by a sole employee. This has been the most cost effective approach for the County to implement the necessary and mandated programs as related to weights and measures. The County provides available oversight to the Department through the County Government Committee, the County Treasurer and the County Controller-Auditor. The County intends to implement a system of policies and procedures that will solidify the role of the County Treasurer, the County Controller-Auditor and the County Attorney in an effort to provide a level of documentation and control over the operations of the department

Audit Recommendation:

- Accountability over moneys received and the timely collection, enforcement and transmittal of all fees and fines.

Response:

The County will formalize policy and procedures for the receivables, will formalize a procedure for referral of collection and enforcement matters to the County Attorney's Office for necessary action and utilize the County Treasurer and Controller-Auditor's Office for oversight.

Audit Recommendation:

- Billings for retest fees and penalties are recorded in the accounting records in an accurate and timely manner.

Response:

The County will formalize policy and procedures for billings for retest fees and penalties where applicable, and utilize the County Treasurer and Controller-Auditor's Office for oversight.

Audit Recommendation:

- The Director should track and monitor fees and fines receivables and actively pursue payment of delinquent accounts.

Response:

The County will formalize policy and procedures for tracking and monitoring fees and fine receivables, and as indicated above, formalize policy for referral to the County Attorney for collection of delinquent accounts.

Audit Recommendation:

- Bank reconciliations are performed for penalties and fees charged, collected and deposited.

Response:

The Department performed reconciliations, however, the County will formalize policies for bank reconciliations to accounts for penalties and fees charged and create policies for review and approval by the County Controller-Auditor.

Audit Recommendation:

- The Committee periodically reviews the monthly reports from the Department to ensure accuracy and completeness.

Response:

The County will formalize reports to the committee to include all applicable monthly financial information for the month to be reported and reviewed by the committee, as well as the County Controller-Auditor.

Audit Recommendation:

- The Director uses duplicate press numbered device reports.

Response:

The County has implemented duplicate press numbered device reports.

Audit Recommendation:

- The bills for fines and fees instruct customers to communicate complaints about billing and other problems directly to supervisory personnel.

Response:

The County will advise customers to communicate issues, concerns or complaints with the Director of Weights and Measures, and if necessary to contact the Chairperson of the County Government Committee and/or the Office of the County Attorney as to any complaints for additional review or processing.

Audit Recommendation:

3. County officials should consider whether penalty and fee schedules should be amended so that the Department can generate enough revenue to cover its operating costs.

Response:

As indicated above, the Department of Weights and Measures tasks and duties have been traditionally and consistently administered by a sole employee. This has been the most cost effective approach for the County to implement the necessary and mandated programs as related to weights and measures. The County as indicated desires to be friendly and accommodating to businesses that elect to operate in the County. The County has other departments and employees that specifically produce, promote and develop economic growth by encouraging business within in the County. Applicable weights and measures fines and penalties as an administration of justice are generally not to be dependent upon, or relate to the administration of related services of the program. However, the board will utilize its discretion and review fees applicable and examine penalties generally assessed to determine if such should be modified to serve the interests of the Department and County.

Upon review of the draft report, the County would request additions or corrections within the report as follows:

- a. In reference to Page 7, section entitled Bank Reconciliations, third sentence which reads “However, we found no evidence that bank reconciliations were performed and reviewed.” The County would like to correct the language of the report as this statement leads one to believe reconciliations were not performed. The County would like the report amended to state that reconciliations were performed and provided; however it may be indicated that they were not *formal* bank reconciliations. The County will establish formal reconciliation procedures to replace the informal practices.
- b. In reference to Page 8, section entitled Monthly Reports, the second paragraph should indicate that monthly reports issued by the Director were a summary of the month’s activities and not a representation of all devices inspected and tested. It should be indicated that the annual report did represent all devices inspected and tested.
- c. In reference to Page 8, section entitled Complaint Resolution, a sentence should be added that the Director had utilized a penalty letter based upon a template provided from the New York State Weights and Measures Quality Manual. If a penalty or fee could not be resolved between the business and the department, the Director would refer the matter to the County Attorney’s Office.

See
Note 1
Page 16

See
Note 2
Page 16

See
Note 3
Page 16

The County of Columbia acknowledges that the report indicates that certain policies or practices in a one person department may pose a risk of fraud or abuse; we note that upon our review of the findings there have been no specific findings of fraud or abuse within the Department. Implementation of audit recommendations for additional controls and supporting documentation will ensure this to be the case. Thank you again for your assistance with this matter. If you should have any questions or concerns, please feel free to contact the undersigned for further discussion.

Sincerely Yours

Patrick M. Grattan, Chairman
Columbia County Board of Supervisors

Cc: Arnold Schneider, Weights & Measurers
Robert J. Fitzsimmons, Esq. County Attorney
Ronald Caponera, Controller-Auditor
P.J. Keeler, County Treasurer

APPENDIX B

OSC COMMENTS ON THE COUNTY'S RESPONSE

Note 1

Neither the Director nor the Committee provided any written evidence that bank reconciliations were performed and reviewed. Our report states that, "The Director stated that he usually prepared bank reconciliations for penalties and fees monthly, sometimes more frequently."

Note 2

The report clearly states that the monthly reports to the Committee were incomplete or inaccurate. Annual reports to the New York State Department of Agriculture and Markets did not accurately represent all devices tested and inspected.

Note 3

We have adjusted the report to clarify this issue.

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

We examined internal controls over the Department and evaluated revenue collections for the period January 1, 2012 through October 9, 2013. To accomplish our audit objective and obtain relevant audit evidence, our procedures included the following:

- We interviewed County officials and documented and evaluated internal controls over key aspects of the revenue recordkeeping, billing and cash receipts processes.
- We obtained a list of baseline penalty and fee rates for services performed from the Director.
- We observed a device retest and compared the procedures observed to those described by the Director.
- We traced 100 percent of retest fees from device reports to the accounts receivable journal and tested for accuracy and completeness.
- We traced 100 percent of violations/penalties from device reports and notification letters to the receivable journal and tested for accuracy and completeness.
- We calculated the amount of past due invoices and determined what actions are taken by the County to ensure all fines and fees are collected timely.
- We compared the outstanding invoices from the original device reports to the aged receivable report and tested for accuracy and completeness.
- We attempted to trace all receipts from the accounts receivable journal to the cash receipts journal to the original bank statements/deposit forms and tested for accuracy and completeness. The accounts receivable journal was inadequate however, so we traced from the original device reports instead.
- We traced all deposits from the cash receipts journal to bank statements and deposit slips and tested for timeliness.
- We obtained all 2012 and 2013 monthly reports given to the Committee and a copy of the 2012 annual report to the New York State Division of Agriculture and Markets. We then compared the monthly reports to the annual report to the original device reports to test for accuracy and completeness.
- We obtained a copy of the 2012 and 2013 approved budgets and calculated the budgeted deficits of the Department. We then calculated the actual operating results of the completed 2012 fiscal year using revenue and expense ledgers.

- We calculated the amount of potential revenue enhancement due to collecting allowable penalties and fees not currently collected by the Department.

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.

APPENDIX D

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