



# Town of Wawarsing

## Napanoch Water District Rents and Assessments

### Report of Examination

Period Covered:

January 1, 2014 – June 10, 2015

2016M-186



Thomas P. DiNapoli

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# State of New York Office of the State Comptroller

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## **Division of Local Government and School Accountability**

September 2016

Dear Town Officials:

A top priority of the Office of the State Comptroller is to help local government officials manage government resources efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support government operations. The Comptroller oversees the fiscal affairs of local governments statewide, as well as compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving operations and Town governance. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard local government assets.

Following is a report of our audit of the Town of Wawarsing, entitled Napanoch Water District Rents and Assessments. 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

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### EXECUTIVE SUMMARY

The Town of Wawarsing (Town) is located in Ulster County. The Town is governed by an elected five-member Town Board (Board) composed of four Board members and a Supervisor. The Board is responsible for the general management and control of the Town's financial affairs, including the Town's Napanoch Water District (District), and provides guidance through the adoption of resolutions, policies and procedures. Metered water revenue for 2015 totaled \$201,621.

#### **Scope and Objective**

The objective of our audit was to examine internal controls over water rents in the District for the period January 1, 2014 through June 10, 2015. Our audit addressed the following related question:

- Are internal controls appropriately designed to ensure that water rents are accurately billed and collected and ad valorem assessments<sup>1</sup> are properly levied?

#### **Audit Results**

The Board needs to improve its internal controls over water rents to ensure that they are accurately billed and collected and ad valorem assessments are properly levied. We found that controls over water rents and assessments were inadequate and no Board oversight was provided. Because Town officials were uncertain of District boundaries, ad valorem assessments were not levied on all properties within the District. As a result, assessments charged to property owners within the District were higher than necessary.

We also identified 79 properties in the District that were paying ad valorem assessments but were not billed water rents. As a result, the Town may have lost as much as \$31,850 in revenue during our audit period.

In addition, 41 customers who were charged the minimum quarterly water rent may actually be using more water than the amount billed for minimum use. We found that some meters were broken and had not been operating or repaired as far back as March 2011. As a result, the Town may be losing revenue because it does not know the actual amount of water used by customers with broken meters. Finally, the Board did not establish procedures to provide guidance to the water clerk or adequately segregate the water clerk's duties.

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<sup>1</sup> An ad valorem assessment is imposed in the same manner and at the same time as real property taxes (i.e., generally, an amount per \$1,000 of assessed value).

### **Comments of Town Officials**

The results of our audit and recommendations have been discussed with Town officials, and their comments, which appear in Appendix A, have been considered in preparing this report. District officials generally agreed with our recommendations and indicated they planned to initiate corrective action. Appendix B includes our comments on the issues raised in the District's response letter.

# Introduction

## Background

The Town of Wawarsing (Town) is located in Ulster County (County) and has a population of approximately 13,000 residents. The Town is governed by an elected five-member Town Board (Board) composed of four Board members and a Supervisor. The Board is the legislative body responsible for the general management and control of the Town's financial affairs, including special districts, and provides guidance through the adoption of resolutions, policies and procedures.

The Supervisor is the chief fiscal officer, responsible for the receipt, disbursement and custody of Town money; maintaining accounting records; and providing financial reports to the Board. The Town provides various services to its residents including water and sewer. The Supervisor and the Board are responsible for the general management of the Town's Napanoch Water District (District), which provides water service to 448 customers. Revenue from water operations consists of water rents billed on a quarterly basis. Metered water revenue for 2015 totaled \$201,621.

The water clerk (clerk) is responsible for billing water rents based on water use. The Town's bookkeeper is responsible for maintaining the Town's financial records, including water rent payments. The bookkeeper and accounting clerks are responsible for collecting, recording and depositing water rents, and the Water Superintendent (Superintendent) is responsible for installing and maintaining equipment and communicating information to the clerk.

## Objective

The objective of our audit was to examine internal controls over water rents in the District. Our audit addressed the following related question:

- Are internal controls appropriately designed to ensure that water rents are accurately billed and collected and ad valorem assessments<sup>2</sup> are properly levied?

## Scope and Methodology

We examined the Town's internal controls over billing and collecting water rents and levying ad valorem assessments in the District for the period January 1, 2014 through June 10, 2015.

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

<sup>2</sup> An ad valorem assessment is imposed in the same manner and at the same time as real property taxes (i.e., generally, an amount per \$1,000 of assessed value).

included in Appendix C of this report. Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

**Comments of  
Town Officials and  
Corrective Action**

The results of our audit and recommendations have been discussed with Town officials, and their comments, which appear in Appendix A, have been considered in preparing this report. District officials generally agreed with our recommendations and indicated they planned to initiate corrective action. Appendix C includes our comments on issues raised in the District's response letter.

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

## Water Rents and Assessments

The Board is responsible for developing policies, for ensuring adequate procedures to safeguard Town resources are implemented and enforcing adopted rules and regulations. Well-designed internal controls over water rents include written policies and procedures that provide guidance for individuals involved in billing, collecting and depositing money received.

The Board and the Supervisor must provide sufficient oversight of employees and must ensure that duties are adequately segregated. The Board should also ensure that meters are adequately maintained and all water used is billed to customers. In addition, the Board must clearly establish where water district boundaries begin and end to ensure the proper charging of ad valorem assessments to property owners located in the District.

The Board needs to improve its internal controls over water rents to ensure that they are accurately billed and collected and ad valorem assessments are properly levied. We found that internal controls over water rents and assessments were inadequate and oversight was lacking. Because Town officials were uncertain of District boundaries, ad valorem assessments were not levied on all properties in the District. As a result, assessments charged to some District property owners were higher than necessary.

We also identified 79 properties in the District that were paying ad valorem assessments but were not billed water rents. As a result, the Town may have lost as much as \$31,850 in revenue during our audit period.

In addition, 41 customers who were charged the minimum quarterly water rent may actually be using more water than the amount billed for minimum use. We found that some meters were broken and had not been operating or repaired since March 2011. As a result, the Town may be losing revenue because it does not know the actual amount of water used by customers with broken meters. Finally, the Board did not establish procedures to provide guidance to the clerk or adequately segregate the clerk's duties. As a result, customers were billed incorrectly or not billed at all.

### District Boundaries

It is important for the Board and Superintendent to identify where water district boundaries begin and end to ensure accurate water billing and the proper levy of ad valorem assessments on District properties. New York State Town Law requires that a map be prepared before establishing a water district.



Town officials did not have maps that set District boundaries. A Board member and the Superintendent told us that there was no map showing the entire District. We determined that the former engineering company that initially started the water project and the company that replaced them did not complete a District map. We obtained several maps of parcels that were in the District from the County website and requested that the Superintendent outline the District's area. However, the Superintendent was unsure of some boundaries. Town officials did not receive maps upon establishment and there is no clear indication which properties are located in the District.

Rules and Regulations – The Board adopted a local law with provisions generally requiring that owners of properties in the District connect to the public water system, unless the property owner applied for and was granted a variance/exception by the Board. A property owner may be considered for a variance/exception if the property has “unique characteristics” (e.g., distance from the closest water main). No request for a variance/exception may be granted unless the property owner demonstrates there is an acceptable alternative source of water.

We found that 13 properties were not connected to the water system with no evidence of a variance on file. These property owners were billed both the minimum quarterly water rents and ad valorem assessments. Board members told us that they did not enforce the local law provisions requiring connection to the municipal system due to the poor quality of the municipal water. However, they could not provide us with any documentation supporting the Board's decision to exempt these property owners from connecting to the water system.

Ad Valorem Assessments – We obtained maps of parcels located within the District from the County website and compared it to the Town Assessor's list of parcels specifically listed as being part of the District. We compared section, lot and block numbers for each property to determine if all parcels were included in the District.

Three properties that were shown on the County map as being in the District were not charged water rents or ad valorem assessments. The owners of these properties were among the residents who filed a petition to be excluded from the District, indicating that they were aware of and acknowledged that they were part of the District.

In accordance with Town regulations, a variance should only be granted if the owner demonstrated that there was an alternative water source and agreed to pay both ad valorem assessments and be billed the minimum quarterly water rent. We found no evidence that a variance was granted for these three properties.

## Billing

The Board is responsible for providing oversight of the water billing function. This should include requiring the clerk to prepare reports which would enable the Board to review the quarterly billing. Additionally, the Board should develop procedures for daily financial operations which would help ensure compliance with local laws.

Before bills are printed and sent to customers, a review or reasonableness check should be performed to assess the completeness and accuracy of the billing register and bills. The reasonableness check could include comparing the total amount billed with prior billing amounts, comparing current consumption with amounts billed or comparing the number of bills to be printed with the database of customer accounts.

The clerk is responsible for preparing water bills based on metered water consumption and Board-established rates and ensuring that senior citizens eligible for reduced water rates are billed accordingly. The Board and the Superintendent are responsible for ensuring that all customers are connected to the system and meters are functioning properly to ensure customers are being billed according to their water use.

Unbilled Properties – In accordance with the schedule of fees, there is a minimum quarterly water rent of \$70 for residential properties and \$140 for commercial properties. These fees apply to all connected properties in the District whether or not they use water. We found owners of 79 District properties paid ad valorem assessments but were not billed water rents. The type of properties billed included residential and commercial properties and vacant land.

The clerk and Superintendent stated that vacant properties were not charged. However, we found owners of five vacant properties that were charged water rents and ad valorem assessments. If all 79 properties were connected but not charged the minimum water rents, the Town may have lost \$31,850 in revenue during our audit period.

Billing Accuracy – We reviewed bills for 50 water customers with account balances totaling \$12,703 for two quarters during our audit period to test billing accuracy and found that customers were not always billed correctly. Six customers were overbilled \$67, three customers were underbilled by \$356 and one customer was never billed \$79 that was due.

In addition, 41 residential customers were charged the minimum quarterly rent of \$70. Thirty of these customers had water meters but no transmitters, which would have allowed the Superintendent to electronically read the meters. The meters for the remaining 11

customers had no transmitters and there are no records indicating whether these properties were actually connected to the water system. Neither the clerk nor the Superintendent were aware if these 11 meters were operational and no one attempted to manually read these meters to determine if the meters were broken or if these customers were connected to the water system.

We found that meters for two of the 41 customers required manual readings and meters for three customers with transmitters worked intermittently. Additionally, one commercial customer who did not have a meter was charged the minimum quarterly rent of \$140. However, because there was no meter, Town officials could not be sure how much water, if any, this customer actually used. As a result, the Town may be losing revenue because these customers may not be charged for the amounts of water actually used in excess of the minimum. Because the clerk did not prepare quarterly billing reports for the Superintendent or the Board to review, Town officials cannot be sure that customer water bills are accurate.

Senior Reduced Billing Rate – The Town Assessor’s office is responsible for accepting and verifying applications to determine eligibility for the New York State Enhanced School Tax Relief Program (program) and providing this information to the clerk for water billing purposes. Senior citizens have to apply for the program annually and meet certain income requirements. The Town provides seniors who are program-eligible and reside within the District with a discounted water rate. Eligible senior water customers who are not connected to the water system are billed a \$70 minimum rent quarterly. Seniors who are connected to the system are billed \$2 per 1,000 gallons of water used and are not subject to the minimum charge.

The Assessor sends a report with names of eligible seniors indicated to the clerk, who compiles a list from the Assessor’s report and makes changes to the billing rate based on the annual eligibility. We reviewed the Assessor’s reports and compared it with the clerk’s list, the 2014 and 2015 tax rolls and water bills for one billing quarter during our audit period to determine if senior customers billed at the discounted rate were eligible to receive the discount. The clerk was unaware that the eligibility for the program required annual approval. Therefore, billing information for these customers was not updated each year. This occurred because the Board did not have written procedures in place to provide the clerk with appropriate guidance.

As a result, the Town lost \$263 in revenue for the quarter we tested because four ineligible senior customers were billed the discounted rate. In addition, one senior customer was billed correctly despite

not being on the Assessor's report or the clerk's list because this customer's billing information was not updated from the previous year.

## **Broken Meters**

Meters provide the Town with a means to determine water consumption for customers. If meters are not operating properly, the Town has no assurance that the accurate amount is being billed for water used. Town regulations provide guidance for broken meter repair and readings for billing purposes.

In accordance with the Town's regulations, the cost to repair or replace a meter is borne by the property owner. The regulations also state that when a water meter fails to register the correct quantity of water delivered through it or when it otherwise becomes out of order or in need of repair, notice is given to the District or the Superintendent and, on his or her own initiative, the water meter may be removed.

Another meter will be loaned and installed during the time required for testing and repair and "if, for any reason, a meter reading cannot be obtained, the District may bill the amount charged for the corresponding period of the preceding year, and in such cases the amount paid will be treated as a credit, the amount due being determined by the next meter reading." The estimated bill is based on the amount of water consumed in the corresponding period.

During our testing of meter readings, we identified five customers with meters that were not working and the water consumption was zero or unchanged. The clerk told us that one meter had been broken since March 2011, two since 2013 and two since 2014. We also found two of these customers were billed the minimum amount per quarter and the remaining three were billed based on the average of previous quarters before the meters were broken.

The Superintendent told us that he does not have time to fix broken meters and is the only one available to fix them, along with performing his other duties. A Board member told us that the Superintendent has only four hours per week to complete meter repairs and payroll records indicated that the Superintendent spends the rest of his work week on other District-related duties. As a result of broken meters, the Town may be losing revenue by not charging for the actual amount of water used by its customers with broken meters.

## **Collections**

Effective internal controls over water rents help to ensure that all money is collected and deposited intact (in the same form of cash or check as received). When the Town provides water services to its residents, it is expected that those using or benefiting from the service pay timely. The Town's regulations govern the Town's water

collection activities, including provisions for enforcing unpaid water bills through water shut offs, the relevy of delinquent water rents to the property owner's next real property tax bill and ordering liens against the property.

To test collections, we reviewed all 236 water rent payments received in January 2015 to determine if the amounts collected were accurately recorded in the Town's accounting program and deposited intact. We obtained deposit composition information from the Town and the bank statements and compared that information with the amounts paid as recorded in the system.

These payments agreed with the recorded amounts. However, of the 445 accounts billed totaling \$49,724, only 236 accounts totaling \$26,283 were paid as of the January 31, 2015 due date. As a result, \$23,441, or 46 percent of the amount billed, was not collected and remained outstanding. We determined that the Town billed water rents of \$201,561 for the four quarters preceding the 2014 relevy. We found that \$62,302, or 31 percent, was relevied. This occurred because Town officials did not take any actions to enforce timely collection.

## **Segregation of Duties**

Properly segregating duties helps ensure that no individual controls all phases of a transaction and may provide for the work of one employee to be verified by another employee in the course of his or her duties. A well-designed set of control procedures can provide reasonable assurance that inappropriate transactions and significant recordkeeping errors will be prevented or detected. Officials must first understand how and when cash is collected and the duties performed by each employee. If it is not feasible to segregate duties, Town officials should implement compensating controls, such as providing enhanced management oversight.

The clerk was responsible for preparing water bills, collecting and recording payments in the financial accounting program, occasionally preparing deposits and adjusting customer water bills. Concentrating these duties with the clerk with little or no oversight weakens internal controls and significantly increases the risk that errors and irregularities might occur, go undetected and remain uncorrected. For example, the clerk could make changes to an individual's water bill by adjusting the meter reading to alter the billed amounts when collecting fees, resulting in opportunities for the misappropriation of fees paid. Because Town officials do not review the clerk's work, they would be unable to detect discrepancies between amounts collected and recorded, and there is an increased risk that errors or irregularities could occur without being detected or corrected.

## Recommendations

The Board should:

1. Ensure that District boundaries are determined and documented on a map.
2. Ensure that all District properties are charged ad valorem assessments.
3. Follow regulations or consider amending them if it no longer intends to enforce the mandatory water connection provisions of its local law.
4. Determine which residents are connected to the water system and ensure broken meters are repaired.
5. Develop procedures for daily operations to provide guidance for the clerk to ensure customers are billed accurately, including reduced senior billing rates.
6. Re-evaluate Town options to generate timely collections.
7. Establish procedures to ensure the water billing and collecting process has adequate controls to safeguard funds, such as segregating the billing, collecting and depositing duties, when feasible, and having someone independent of the billing function review the water bills for accuracy before they are sent to customers.

## **APPENDIX A**

### **RESPONSE FROM TOWN OFFICIALS**

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

The Town officials' response letter refers to attachments that support the response letter. Because the response letter provides sufficient detail of its actions, we did not include the attachments in Appendix A.



# TOWN OF WAWARSING

Office of the Supervisor

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September 6, 2016

Office of the State Comptroller  
Newburgh Regional Office  
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New Windsor, NY 12553

**RE: REPORTS- TOWN OF WAWARSING NAPANOCH WATER DISTRICT 2016M-186**

Dear Sir/Madam:

This letter is in response to your audit of the Napanoch Water District. Enclosed please find a copy of that report. The concerns noted are being addressed and a formal report will be sent via certified mail to you in ninety (90) days. Many of these issues are being addressed on a daily basis. However, the Town of Wawarsing will need the extended period of time to correct and improve operations at the water/wastewater treatment plant.

The following issues are being addressed accordingly. Please see below:

1. The Supervisor and the Town Board agree with your findings of the Town of Wawarsing 2016M-186 Draft Report of Examination.
2. A preliminary map of the district has been established by our engineer John Davidson. A final map will be made in the next ninety (90) days which will display the official water district boundaries.
3. Enclosed is an updated list of water customers that have meters but no transmitters. We will replace all transmitters that are not operational.
4. Enclosed is a list of vacant properties that will be addressed by the Town Board.
5. The Senior enhanced Star Program will be reviewed.
6. Seventy-nine (79) properties in the district that were paying ad valorem assessments but were not billed water rents will be rectified if applicable.
7. The water district staff will be informed that meters must be adequately maintained and all water usage is billed to customers.
8. The Accounting Department employees that handle cash are each bonded for \$50,000. Documentation will be submitted.
9. The thirteen (13) property owners were billed for minimum monthly water charges and ad valorem assessments. The audit failed to identify the thirteen (13) property owners however, the Wawarsing Town Board will review why they are not connected to the system.

See  
Note 1  
Page 16

See  
Note 2  
Page 16



10. The properties listed below that are in the water district and are not charged ad valorem capital water fees signed a petition but failed to apply for a variance. This will be addressed by the Town Board.

[REDACTED] SBL 83.6-3-5

[REDACTED] SBL 83.6-3-6

[REDACTED] 83.6-3-4

11. Those properties that chose to opt out of being in the Water District approximately fifteen (15) years ago will have to be addressed by the Wawarsing Town Board. The Board, by Resolution or Local Law will have to amend the Water District regulations. This will have to be done under the advisement of the Town Attorney.

In conclusion, I will be working with the Town Board and the Town Attorney to correct the issues within the Napanoch Water District.

Thank you.

Respectfully submitted,

Leonard M. Distel  
Town of Wawarsing Supervisor

LMD/hb

cc: Town Board

## **APPENDIX B**

### **OSC COMMENTS ON THE TOWN'S RESPONSE**

#### Note 1

We removed the bonding insurance finding from our audit report. During the course of the audit, this information was requested multiple times but was not provided until after the draft report was received by Town officials.

#### Note 2

The Supervisor did not previously request this information. We have provided the information requested.

## **APPENDIX C**

### **AUDIT METHODOLOGY AND STANDARDS**

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

- We interviewed Town officials and employees regarding the water collection process, broken meters and enforcement policies and procedures.
- We reviewed account status reports, relevy lists and tax rolls to assess customer eligibility and billing information.
- We reviewed the customer meter readings and meter reading records for 50 water customers to evaluate quarterly water use. We used a data analysis sampling tool to select our sample.
- We reviewed County maps of properties in the District and compared them to the District tax roll to assess which properties were in the District.
- We reviewed the previously selected sample of water bills to determine whether the bills were accurate and if the payments received equaled the amounts billed.
- We reviewed the January 2015 bank statements and compared all the payments collected to the amounts recorded in the accounting software to determine if all customer accounts were credited with the proper amounts and if funds were deposited intact.
- We reviewed all 445 customer accounts for December 2014 to determine whether the clerk recorded all collections received for water rents due and if these payments were remitted to the Town.
- We calculated the total amount paid for the December 2014 billing and the amount of unpaid water rents receivable by comparing the amounts paid with the amounts still outstanding as of December 31, 2014.

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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