



Village of Clinton Financial Management

Report of Examination

Period Covered:

June 1, 2012 — January 31, 2014

2014M-316



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

January 2015

Dear Village 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 Village 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 Village of Clinton, entitled Financial Management. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law.

This audit's results and recommendations are resources for local government officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller
Division of Local Government
and School Accountability*



State of New York Office of the State Comptroller

EXECUTIVE SUMMARY

The Village of Clinton (Village), located in the Town of Kirkland in Oneida County, has a population of approximately 1,900 residents. The Village provides various services to its residents, including water and sewer, fire protection, street maintenance, snow removal and general government support. The Village's 2013-14 budgeted appropriations were approximately \$2.5 million and were funded primarily by real property taxes, sales tax and fees.

The Village is governed by an elected Board of Trustees (Board), which comprises four Trustees and a Mayor. The Board is responsible for general oversight of the Village's operations. The Mayor is the Village's chief executive officer and appoints the Clerk-Treasurer, who serves as chief fiscal officer. The Board hired an accountant to assist the Clerk-Treasurer.

As the Village's chief fiscal officer, the Clerk-Treasurer has custody of all Village moneys, collects and deposits cash received, maintains the accounting records, files financial reports and signs checks. The Clerk-Treasurer is also responsible for processing weekly payroll and, ultimately, is responsible for water and sewer billings and collections, which are primarily handled by the Deputy Clerk-Treasurer (Deputy).

Scope and Objective

The objective of our audit was to determine if the Board provided adequate oversight of the Village's financial operations and the Clerk-Treasurer's office for the period June 1, 2012 through January 31, 2014. Our audit addressed the following related question:

- Did the Board oversee the Clerk-Treasurer's office to ensure adequate accounting records and reports were maintained and internal controls were in place to safeguard Village moneys?

Audit Results

We found that the Board has not provided sufficient oversight of the Village's financial operations. The Board did not adequately segregate the financial duties within the Clerk-Treasurer's office or provide sufficient oversight of the work performed by the Clerk-Treasurer and Deputy. As a result, the Clerk-Treasurer did not perform her duties effectively to ensure that Village funds were accurately accounted for. Further, the Board did not perform an annual audit of the Clerk-Treasurer's financial records, which would have helped to provide additional oversight and detect any errors or irregularities.

The Clerk-Treasurer's financial records were inaccurate and unreliable. Fund balances for all funds were commingled in the records, making it impossible for Village officials to determine the financial

condition of individual funds. In addition, the Clerk-Treasurer posts revenues and expenditures transactions to an “x account” when she does not know how to properly record them. Because she did not determine which accounts these funds should have been posted to, this account had a balance of \$398,000 as of May 31, 2013, which resulted in detail expenditure and revenue accounts being misstated by this amount.

The Clerk-Treasurer provided the Board with monthly reports containing budget-to-actual comparisons of expenditures. However, she did not provide the Board with budget-to-actual comparisons of revenues, cash receipts and disbursements for the month, or reconciled cash balances for each fund. As of April 2014, the Clerk-Treasurer told us that she had not reconciled the general fund checking account since December 2013. Further, she did not reconcile the Village’s other eight bank accounts. We reviewed the reconciliation of the general fund checking account as of May 31, 2013 (the Village’s fiscal year-end) and performed our own reconciliation of the Village’s other bank accounts. We did not find any significant discrepancies. However, without proper and timely reconciliations, Village officials have little assurance that the cash amounts in the records are accurate.

We examined revenues totaling approximately \$1.6 million to ensure that they were deposited in the Village’s bank accounts and recorded in the proper revenue accounts in the Village’s financial system. We found no exceptions. We also reviewed 265 check disbursements totaling approximately \$392,000 and found that 37 claims payments totaling approximately \$98,000 had no evidence of Board approval. However, we determined that the payments were for proper Village purposes. There were also 74 payroll-related disbursements made totaling approximately \$60,180 that were not reviewed and approved by someone other than the Clerk-Treasurer. We verified that the salaries and wages were paid at Board authorized rates. We also confirmed that 21 inter-account bank transfers totaling approximately \$476,000 were deposited into other Village bank accounts. Further, we determined that 24 wire transfers and electronic payments totaling about \$279,000 were adequately supported. Although we did not identify any inappropriate payments during our testing, this does not diminish the need for the Board to adequately segregate duties and provide more oversight.

Comments of Local Officials

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

Introduction

Background

The Village of Clinton (Village), located in the Town of Kirkland in Oneida County, has a population of approximately 1,900 residents. The Village provides various services to its residents, including water and sewer, fire protection, street maintenance, snow removal and general government support. The Village's 2013-14 budgeted appropriations were approximately \$2.5 million and were funded primarily by real property taxes, sales tax and fees.

The Village is governed by an elected Board of Trustees (Board), which comprises four Trustees and a Mayor. The Board is responsible for general oversight of the Village's operations. The Mayor is the Village's chief executive officer and appoints the Clerk-Treasurer, who serves as chief fiscal officer. The Board hired an accountant to assist the Clerk-Treasurer.

As the Village's chief fiscal officer, the Clerk-Treasurer has custody of all Village moneys, collects and deposits cash received, maintains the accounting records, files financial reports and signs checks. The Clerk-Treasurer is also responsible for processing weekly payroll and, ultimately, is responsible for water and sewer billings and collections, which are primarily handled by the Deputy Clerk-Treasurer (Deputy).

Objective

The objective of our audit was to determine if the Board provided adequate oversight of the Village's financial operations and the Clerk-Treasurer's office. Our audit addressed the following related question:

- Did the Board oversee the Clerk-Treasurer's office to ensure adequate accounting records and reports were maintained and internal controls were in place to safeguard Village moneys?

Scope and Methodology

We examined Village accounting records, reports and internal controls over financial operations for the period June 1, 2012 through January 31, 2014.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit is 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 Village officials, and their comments, which appear in Appendix A, have been considered in preparing this report. Village officials generally agreed with our recommendations and indicated they plan to initiate corrective action.

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 Village to make this plan available for public review in the Clerk-Treasurer's office.

Financial Management

The Board is responsible for oversight of the Village's operations and making sure that operating procedures are in place to safeguard the Village's financial resources. This responsibility is fulfilled by ensuring that appropriate internal controls are in place over the Clerk-Treasurer's duties; financial transactions are properly authorized, recorded and reported; and the Clerk-Treasurer's records and reports are audited annually. A major component of internal controls is a requirement that no one individual be able to control substantially all phases of a transaction.

We found that the Board has not provided sufficient oversight of the Village's financial operations. As a result, the Clerk-Treasurer did not maintain accurate accounting records, did not perform timely bank reconciliations for all accounts and did not provide the Board with comprehensive monthly financial reports so that it could properly oversee the Village's financial activities. Also, the Board did not adequately segregate the financial duties within the Clerk-Treasurer's office or provide sufficient oversight of the work performed by the Clerk-Treasurer and Deputy. Although our audit testing did not disclose any instances of fraud, these deficiencies increase the risk that moneys could be collected and not deposited into a Village bank account or that inappropriate payments could be made without detection.

Financial Records

The Village's financial data must be complete, accurate and current to be relevant and useful for managing Village operations. Accordingly, the Clerk-Treasurer must maintain complete and accurate general ledgers, cash receipts and disbursements journals and subsidiary revenue and appropriation ledgers. It is important for the Clerk-Treasurer to maintain separate records for each fund so the Board can monitor the Village's financial position, including fund balance. In addition, the Clerk-Treasurer should perform monthly bank-to-book cash reconciliations to ensure the accuracy of cash balances in the Village's accounting records. Any differences found during the reconciliation process must be promptly documented and resolved to ensure that financial activities are accounted for in a proper and timely manner.

The Clerk-Treasurer's financial records were inaccurate and unreliable. Fund balances for all funds were commingled in the records, making it impossible for Village officials to determine the financial condition of individual funds. In addition, the Clerk-Treasurer posts revenues and expenditures transactions to an "x account" when she does not know how to properly record them. These transactions should have

been reversed when the correct account codes were identified, which would have resulted in a zero balance in this account. However, the balance in this account as of May 31, 2013 was approximately \$398,000. As a result, detail expenditure and revenue accounts were misstated by this amount in the records.

The Clerk-Treasurer also did not perform timely bank reconciliations for all accounts. Although she performed bank reconciliations for the general fund checking account, she did not reconcile the Village's other eight bank accounts. The Clerk-Treasurer told us she reviews the bank statements for the other accounts but does not reconcile them because they do not have as many transactions. Furthermore, the Clerk-Treasurer does not perform timely reconciliations of the general fund checking account. As of April 2014, the Clerk-Treasurer told us that she had not reconciled the account since December 2013. We reviewed her reconciliation of the general fund checking account as of May 31, 2013 and performed our own reconciliation of the Village's other bank accounts. We did not find any significant discrepancies. However, without proper and timely reconciliations, Village officials have little assurance that the cash amounts in the records are accurate.

Without complete and accurate accounting records, the Clerk-Treasurer cannot provide the Board with the financial information that it needs to properly monitor the Village's finances.

Monthly Reports

The Board should ensure that it receives timely and accurate financial reports so it can monitor and evaluate the Village's financial condition and make informed decisions about the Village's finances. Good management practices require the Clerk-Treasurer to provide monthly financial reports to the Board that, at a minimum, include receipts and disbursements for the month, reconciled cash balances for each fund, and budget-to-actual comparisons of revenues and expenditures.

The Clerk-Treasurer provided the Board with monthly reports containing budget-to-actual comparisons of expenditures. However, she did not provide the Board with budget-to-actual comparisons of revenues, cash receipts and disbursements for the month, or reconciled cash balances for each fund. Furthermore, the Clerk-Treasurer's improper recording of approximately \$398,000 in the "x account" significantly reduced the usefulness of the reports she did provide. As a result, the Board's ability to monitor and manage the Village's financial resources is significantly diminished.

Segregation of Duties

An effective system of internal controls provides for the segregation of duties so that no one individual controls all phases of a transaction. The same person should not have the ability to authorize, execute and

record a transaction or control the entire cash receipts or disbursements process. Proper segregation of duties aids in the prevention and timely detection of errors and irregularities. When sufficient segregation of duties is not possible, the Board should provide sufficient oversight by implementing compensating controls. Compensating controls could include someone independent of the cash receipts and disbursements processes routinely reviewing bank statements, canceled checks, cash receipts records and bank reconciliations, and comparing these financial records to the monthly financial reports. In addition, independent reconciliations of receivable control accounts to individual customer account records for real property taxes and water and sewer charges is another important compensating control that could help detect errors or irregularities.¹

The Board did not adequately segregate financial duties in the Clerk-Treasurer's office or establish compensating controls. As a result, there is an increased risk that moneys could be received and not deposited in a Village bank account and that unauthorized or inappropriate disbursements could be made without detection.

Cash Receipts – The Deputy collects and deposits real property taxes and water and sewer payments and records them in the detail records.² Although the Clerk-Treasurer records these receipts in the central accounting records based on deposit slips provided by the Deputy, no one reviews the Deputy's work or maintains receivable control accounts for taxes or water and sewer rents. If Village officials maintained control accounts and periodically reconciled the control accounts with the total of the individual customer accounts, they could detect differences that needed further investigation. Such differences could be attributable to errors, unauthorized adjustments to customer accounts or payments posted to customer accounts that were not deposited.

The Clerk-Treasurer handles all phases of the cash receipts process for other Village revenues – she receives the money,³ prepares and makes the deposits, and records the receipts in the central accounting

¹ A control account is a summary account in the general ledger. The details that support the balance in the summary account are contained in individual customer accounts. The purpose of the control account is to maintain an overall summary of the individual transactions for each customer. The control account is updated with total amounts, such as total collections for the day, total billings for the quarter and any adjustments such as corrections for erroneous billings.

² The Deputy records the water and sewer receipts in customer accounts in the billing software and tax receipts on the tax roll.

³ The Deputy typically collects over-the-counter receipts in the first instance. Except for taxes and water and sewer rents which he deposits, he turns the moneys over to the Clerk-Treasurer for recording and depositing. The Deputy does not keep a record of the receipts he gives to the Clerk-Treasurer for deposit.

records. All of these duties are performed without sufficient oversight. As a result, both the Clerk-Treasurer and Deputy have the ability to collect money and not deposit it in a Village bank account.

To address these risks, we obtained information such as State aid reports and County and Town payment reports to identify revenues that the Clerk-Treasurer received. We also traced real property tax receipts for the 2013 tax collection to bank deposits and the central accounting records. We examined revenues totaling approximately \$1.6 million to ensure that they were deposited in the Village's bank accounts and recorded in the proper revenue accounts in the Village's financial system. We found no exceptions.

Cash Disbursements – The Clerk-Treasurer processes claims payments and payrolls, maintains the central accounting records, prepares and signs checks, makes bank transfers and is responsible for performing bank reconciliations. The Mayor signs abstracts authorizing the payment of claims that have been audited by the Board, but no one reviews or approves the payrolls. The Village requires two signatures on all checks, but the Deputy, who generally co-signs checks with the Clerk-Treasurer, told us he does not verify that the disbursements are authorized prior to co-signing the checks. Furthermore, no one routinely reviews the Clerk-Treasurer's bank reconciliations, bank statements or canceled checks to see if payments and transfers were authorized and properly accounted for. As a result, the Clerk-Treasurer could misappropriate Village funds and adjust the Village's records to conceal inappropriate transactions.

We reviewed 265 check disbursements totaling approximately \$392,000 to determine whether payments were Board authorized and/or supported. We found 37 claims payments totaling approximately \$98,000 that were not on an abstract and, therefore, had no evidence of Board approval. However, we examined the supporting documentation and found that the payments were for proper Village purposes. There were also 74 payroll-related disbursements totaling approximately \$60,180 that were not reviewed and approved by someone other than the Clerk-Treasurer. We verified that the salaries and wages were paid at Board-authorized rates. We also confirmed that 21 inter-account bank transfers totaling approximately \$476,000 were deposited into other Village bank accounts. Further, we traced 24 wire transfers and electronic payments totaling about \$279,000 to bond payment schedules, payroll reports or other documentation to verify they were adequately supported. Although we did not identify any inappropriate payments during our testing, this does not diminish the need for the Board to adequately segregate duties and provide more oversight.

Annual Audit

Village Law requires that the Board annually audit the Clerk-Treasurer's records and reports or cause them to be audited by a Village officer or employee or an independent auditor. Indications that an audit was performed should be entered in the Board's minutes. This annual audit provides an added measure of assurance that financial records and reports contain reliable information on which to base management decisions and gives the Board the opportunity to monitor the Village's fiscal procedures. Audit results can also help the Board to monitor the Clerk-Treasurer's performance of the Village's recordkeeping and other financial responsibilities.

The Board did not audit, or cause to be audited, the Clerk-Treasurer's financial records during our audit period. According to the Mayor and a Board member, the Board performed an audit of the financial records approximately 10 years ago, as a result of information received at training which the Board members had attended, but have not completed an audit since. The Board's failure to perform an annual audit diminishes its ability to effectively monitor the Village's financial operations and could result in errors or irregularities occurring and remaining undetected and uncorrected.

Recommendations

The Clerk-Treasurer should:

1. Maintain separate accounting records for each fund.
2. Ensure that all Village financial transactions are properly recorded and reported and that the "x account" is only used as a temporary placeholder until the correct account code can be identified and posted.
3. Reconcile all cash balances in the accounting records to bank balances monthly and maintain written documentation of the reconciliations.
4. Establish and maintain receivable control accounts for real property taxes and water and sewer rents and periodically reconcile these accounts with the total of the individual taxpayer/customer detail records of unpaid amounts. The Clerk-Treasurer should periodically provide reconciliations and supporting documentation to the Board or other designated official for independent review.
5. Pay only the claims that have been audited and approved for payment by the Board, except where allowed by law.

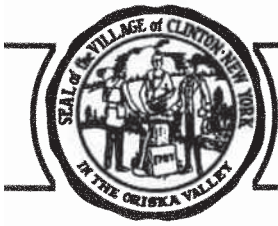
The Board should:

6. Monitor financial activities by requiring and reviewing detailed monthly financial reports that contain sufficient and appropriate information to enable informed and timely decisions regarding Village financial operations. At a minimum, these reports should include cash balances, cash receipts and disbursements made during the month and a comparison of actual revenues and expenditures to budget amounts.
7. Evaluate and, where practicable, assign duties and responsibilities to provide for proper internal controls. Where it is not practicable to segregate duties, the Board should establish sufficient compensating controls, such as increased oversight.
8. Ensure that payrolls are reviewed and approved by someone other than the Clerk-Treasurer.
9. Conduct an audit, or arrange for an audit, of the Clerk-Treasurer's records and reports on an annual basis.

APPENDIX A

RESPONSE FROM LOCAL OFFICIALS

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



Village of **CLINTON • New York**

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North Park Row, P.O. Box 242, Clinton, NY 13323 • (315) 853-5231

December 19, 2014

Rebecca Wilcox
Chief Examiner
333 East Washington Street
Syracuse, NY 13202

RE: Village of Clinton Financial Management
Period Covered: June 1, 2012 – January 31, 2014
2014M-316

Dear Ms. Wilcox:

Please accept this letter as our response to the Draft Audit Report prepared by your office. This draft audit report has been reviewed by the Village Board.

Prior to the commencement of the audit of the Village finances by the Office of the Comptroller, the Village board recognized the need for more stringent financial controls. It sought out the assistance of the Town of Kirkland's Budget Director, who is very familiar with municipal finances. He had been assisting the Village since the 2010-11 Budget years in preparing its Annual Update Document. After the 2014-15 budget was adopted, he began working with, and providing training to the Village Clerk-Treasurer, and otherwise assisted in addressing the inquiries made by the Comptroller's office during its visit.

We have reviewed the above referenced audit report and offer the following comments in accordance with your letter dated November 24, 2014.

The Village Clerk-Treasurer should:

Recommendation #1 – Maintain separate accounting records for each fund.

The report noted that the accounting records were inaccurate and unreliable. The Village has hired a financial consultant with the passage of the June 1, 2014- May 31, 2015 budget. Subsequently the chart of accounts was expanded to encompass fund balance accounts for each major fund (A,F, G, H). Balance Sheets were provided for all funds separately as of May 31, 2014, and made part of the Village Board Minutes.

Recommendation #7 – Evaluate and where practicable, assign duties and responsibilities to provide for proper internal controls. Where it is not practicable to segregate duties, the Board should establish sufficient compensating controls, such as increased oversight. The Village Board has committed to continue to retain the services of the Town of Kirkland’s Budget Director to provide an independent review of all internal controls so established for Village finances. We concur with the recommendation.

Recommendation #8 – Ensure that payrolls are reviewed and approved by someone other than the Clerk-Treasurer. The Village Board has requested that the Town of Kirkland’s Budget Director also provide unscheduled independent reviews of the Village payrolls and report directly to the Village Board any questions or issues identified as requiring further review.

Recommendation #9 – Conduct an audit, or arrange for an audit of the Clerk-Treasurers records and reports on an annual basis. The Village Board is currently exploring the development of an Audit protocol and also a formal Finance Committee. The Board is also considering a periodic Agreed upon Procedures Audit. We concur with this recommendation.

On behalf of the Village Board and our entire staff, I would like to thank you and the audit team for your time and assistance. If you have any further questions please do not hesitate to contact me.

Sincerely,

John A. Lane
Mayor

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

The objective of our audit was to determine if the Board oversees the Clerk-Treasurer's office by ensuring the maintenance of adequate accounting records and reports and establishing internal controls to safeguard Village moneys for the period June 1, 2012 through January 31, 2014.

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

- We interviewed appropriate Village officials and reviewed pertinent documents, such as Village policies, Board minutes and financial records and reports.
- We performed an assessment of the internal controls in place, including segregation of duties, over cash receipts, disbursements and payroll processing to determine their overall existence and effectiveness.
- We reviewed the Clerk-Treasurer's reconciliation of the general fund checking account as of May 31, 2013 (the last month of the fiscal year) and performed our own reconciliation of all other bank accounts as of that date.
- We reviewed the 2014 budget to determine revenues the Village received. We obtained State and local government overhead reports and the 2013 property tax roll. We traced the revenues received, totaling approximately \$1.6 million (County revenues totaling approximately \$768,000, real property tax revenues totaling approximately \$553,000, Town revenues totaling approximately \$267,000 and State revenues totaling approximately \$45,000), to deposit into the proper Village bank accounts, as well as to the recording of such revenues into the proper revenue code in the Village's financial system.
- To test billing and collection of water and sewer rents, we randomly selected 25 customers and judgmentally selected the Clerk-Treasurer and Mayor from the October 2013 billing and recomputed their bills, which totaled about \$8,400.⁴ We traced the related payments for these billings from their customer accounts to water/sewer payment reports, bank statement deposits and the Village's accounting records.
- We reviewed 265 check disbursements totaling approximately \$392,000 to determine if they were authorized or supported. If payments had no documented approvals, we traced to the related claims or to Board-authorized salary and wage rates.
- We confirmed that 21 inter-account bank transfers totaling approximately \$476,000 were deposited into other Village bank accounts, and we traced 24 wire transfers and electronic payments totaling about \$279,000 to bond payment schedules, payroll reports or other documentation to verify they were adequately supported.

⁴ The Deputy does not reside in the Village and therefore does not receive a water/sewer bill from the Village.

- We scanned all bank statements and canceled checks for the audit period for suspicious items, such as questionable vendor names, payments to the Clerk-Treasurer and other officials, and traced selected payments totaling about \$24,000 to authorization or supporting documentation.
- We interviewed Village officials to determine if the Clerk-Treasurer's records and reports are audited annually.

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 C

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