



# Bayport-Blue Point Public Library

## Employee Leave Accruals and Procurement

### Report of Examination

Period Covered:

July 1, 2012 — July 31, 2013

2013M-385



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

April 2014

Dear Library 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 through our audits, which identify opportunities for improving operations and Library Board 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 Bayport-Blue Point Public Library, entitled Employee Leave Accruals and Procurement. 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*



## State of New York Office of the State Comptroller

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# EXECUTIVE SUMMARY

The Bayport-Blue Point Public Library (Library) is located in the Town of Brookhaven in Suffolk County. The Library is a school district public library<sup>1</sup> that received its charter from the State Board of Regents in 1943 and is overseen by the State Education Department.

The Library is governed by a five-member Board of Trustees (Board), each of whom is elected by the Bayport-Blue Point School District voters. The Library Director is appointed by the Board and is responsible for the Library's day-to-day administration.

The Library has 54 employees: nine full-time and 45 part-time. For the 2012-13 fiscal year, the Library's total expenditures were \$2,136,752, of which the Library spent \$1,054,882 on salaries and wages.

### Scope and Objective

The objective of our audit was to examine selected financial operations for the period of July 1, 2012 through July 31, 2013. Our audit addressed the following related questions:

- Are employee leave accrual records accurate?
- Did the Library use competitive methods to obtain goods and services and pay for goods and services based on written agreements?

### Audit Results

The Library's employee leave accrual records are not accurate. We found errors in all 10 (five full-time and five part-time) employees' accrual leave balances that we reviewed. A total of 209.37 leave accruals hours were overstated and 17.25 hours were understated. These errors are valued at approximately \$5,800. The Principal Account Clerk processed all leave accruals with little or no oversight by management and made inconsistent manual adjustments to the timekeeping system and to the leave accrual balances. Although Library officials allowed adjustments to the systems, they never monitored the changes or had leave accrual balances independently verified to ensure accuracy. As a result of these control weaknesses, the Library is at risk of paying employees for accruals that they are not entitled to.

We also found that the Library officials did not use competitive methods when procuring goods and

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<sup>1</sup> A school district public library is an autonomous entity (separate from the school district) and is established by the school district voters, who vote on the library's budget. The school district levies and collects taxes for, and remits those taxes to, the library. The library is subject to civil service and public procurement laws and regulations.

services from six of 10 vendors we reviewed that were paid a total of \$77,111. In addition, Library officials did not enter into written contracts with two of these six vendors who were collectively paid a total of \$36,177. As a result, there is little assurance that goods and services are procured in the most prudent and economical manner and without favoritism. Furthermore, without a written agreement, Library officials do not have a means of determining whether rates charged are accurate.

### **Comments of Library Officials**

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

# Introduction

## Background

The Bayport-Blue Point Public Library (Library) is located in the Town of Brookhaven in Suffolk County. The Library is a school district public library<sup>2</sup> that received its charter from the New York State Board of Regents in 1943 and is overseen by the State Education Department.

The Library is governed by a five-member Board of Trustees (Board), each of whom is elected by the Bayport-Blue Point School District voters. The Library Director (Director) is appointed by the Board and is responsible for the Library's day-to-day administration.

The Library has 54 employees: nine full-time and 45 part-time. For the 2012-13 fiscal year, the Library's total expenditures were \$2,136,752, of which the Library spent \$1,054,882 on salaries and wages.

## Objective

The objective of our audit was to examine selected financial operations. Our audit addressed the following related questions:

- Are employee leave accrual records accurate?
- Did the Library use competitive methods to obtain goods and services and pay for goods and services based on written agreements?

## Scope and Methodology

We examined the Library's payroll, leave records and purchasing practices for the period of July 1, 2012 through July 31, 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 B of this report.

## Comments of Library Officials and Corrective Action

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

<sup>2</sup> A school district public library is an autonomous entity (separate from the school district) and is established by the school district voters, who vote on the library's budget. The school district levies and collects taxes for, and remits those taxes to, the library. The library is subject to civil service and public procurement laws and regulations.

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of the General Municipal Law, the Board should prepare a plan of action that addresses the recommendations in this report and forward the plan to our office within 90 days. 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 Director's office.

## Employee Leave Accruals

Leave accruals represent time off earned by employees. The Board is responsible for ensuring that employee leave benefits are properly provided, used and accurately accounted for. The Library's Personnel Policy allows employees (full- and part-time) to earn vacation, sick and personal leave based on employment status and service. Vacation leave is calculated based on the number of hours worked for part-time employees and years of service for full-time employees. For example, on the initial July 1 of full-time employment, an employee receives 12 vacation days, which increases to 18 days on the second July 1, until a maximum number of days is reached based on years of service. Similarly, a part-time employee earns one vacation day in their first and second year of employment for every 150 hours worked. In years three and four, one vacation day is earned for every 100 hours worked, until the maximum is reached based on years of service. In addition, one day of sick leave is earned by employees for every 150 hours worked (or a maximum of 12 days per year for full-time employees). Lastly, each year, part-time employees earn one day of personal leave, while a full-time employee earns three days.<sup>3</sup>

The Library's timekeeping system requires all employees to swipe their identification (ID) cards to record their start, meal break and ending times of their shift/work day. The Principal Account Clerk generates the timecard reports that serve as the basis for employees to receive payment for time worked and authorized paid leave taken. According to the Director, when an employee is charging leave accruals to receive paid time off, a request form is completed, signed and submitted to the Director for approval; this form is then forwarded as supporting documentation to the Principal Account Clerk to adjust employee leave accrual balances.

The Library's employee leave accrual records are not accurate. We reviewed 10 employees' leave accrual balances<sup>4</sup> and found errors in accrued leave balances for all 10 employees. The errors included 43 instances of employees being off without leave being charged to their accruals, and vacation time earned exceeding what was allowed by the Personnel Policy. As a result, leave accruals were overstated by a total of 209.37 hours. We also found nine instances where charges to leave accruals exceeded leave time taken, resulting in accruals being understated by a total of 17.25 hours. These errors are valued

<sup>3</sup> Full-time employees can earn a bonus day for each six months in which no sick leave is used.

<sup>4</sup> See Appendix B, Audit Methodology and Standards, for details on our sample selection.



at approximately \$5,800. The majority of the discrepancies occurred because employees did not submit leave documentation when they took time off, such as an approved leave request. Therefore, the Principal Account Clerk did not adjust their associated leave balances.

About half of the 43 discrepancies were attributed to one full-time employee and a part-time employee (Principal Account Clerk), totaling approximately \$2,700. For example:

- The full-time employee's time records had five instances where the system was overridden because the employee did not swipe her ID into the timekeeping system. However, there was no supporting documentation for these overrides. Additionally, the Principal Account Clerk did not reduce the accrual balance by a total of 20.5 hours. Furthermore, this employee's hire date of 1994 was incorrectly recorded as 1988 and, therefore, she earned 42 hours<sup>5</sup> more than she was entitled to. Finally, there was an instance where the employee requested one hour of leave, but two hours were deducted from the accrual balance. As a result of these errors, this employee's ending leave accruals were overstated by 61.5 hours, amounting to \$1,699.
- The part-time employee's time records had 11 instances where the system was overridden because she did not swipe her ID into the timekeeping system. There was no supporting documentation for these overrides. The leave accruals were not properly reduced for a total of 26.75 hours of vacation leave and one hour of sick leave. Furthermore, 4.97 hours of personal time was credited above the time allotted per the Personnel Policy. The total amount of discrepancies totaled \$982.

When we asked about the lack of supporting documentation, the Principal Account Clerk had no explanation. Library officials have since implemented a form that employees are to use when requesting that the Principal Account Clerk override the timekeeping system.

The Library's leave accrual records were inaccurate due to weak internal controls. Library officials did not establish written procedures to help ensure leave accrual records were accurate. The

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<sup>5</sup> According to the Personnel Policy, employees hired before July 1, 2009 earn 33 days of leave on years 15 to 19 of service. On July 1 of year 20 of service, they earn 36 days of leave. This employee was hired in 1994 and, therefore, was in year 18 of employment service, yet earned three days more on July 1, 2012 and three days more on July 1, 2013, for a total of six days more than what she was entitled to. A work day of seven hours multiplied by six days equals 42 hours.

Principal Account Clerk maintained and updated all employees' leave accrual balances, with no oversight by Library officials. The Principal Account Clerk made inconsistent manual adjustments to the timekeeping system and to the leave accrual balances, at times having no supporting documentation showing management approval for the changes. Although Library officials allowed adjustments to the systems, they never monitored changes or had the leave accrual balances independently verified to ensure accuracy.

The Principal Account Clerk explained that, when employees failed to swipe their ID cards in accordance with the Library's time system requirements, manual adjustments were allowed. For example, the Director's timecard report showed a manual adjustment for the payroll ending November 8, 2012.<sup>6</sup> It showed the Director was in at exactly 9:00 a.m. and out at 5:00 p.m. on October 23, 2012. According to the Principal Account Clerk, the Director was not in that day. However, there was no documentation to support this absence.

## **Recommendations**

Library officials should:

1. Ensure that all Library employees swipe the time clock to support hours worked,
2. Establish and enforce procedures that ensure prior supervisory approval is provided for any override of the time reporting system and that overrides are monitored,
3. Ensure that employees submit leave requests for time off and that leave requests are approved by the Director,
4. Develop and implement written procedures to provide details for maintenance of leave time records and ensure that accurate information for accruals is being maintained and monitored and
5. Institute procedures for random verification of the accuracy of the accrual records and correct any discrepancies found.

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<sup>6</sup> According to the Principal Account Clerk, an override of the system can be distinguished from an employee's ID being swiped because an exact starting time would be used.

## Procurement

The procurement process is used to obtain services or materials, supplies and equipment of the desired quality, in the quantity needed and at the lowest price, in compliance with applicable legal requirements and Board policy. This helps ensure that taxpayer dollars are expended in the most effective manner. General Municipal Law (GML) requires that competitive bids be advertised for purchase contracts that equal or aggregate to more than \$20,000 and public works contracts that equal or aggregate to more than \$35,000. Purchases made through State or county contracts need not be competitively bid. GML also requires the Board to adopt a written procurement policy governing the purchase of goods and services that are not subject to competitive bidding. This policy should indicate when Library officials must obtain price quotations or issue request for proposals (RFP), describe the procedures for determining which method will be used and provide for adequate documentation of the actions taken. The adoption and implementation of this policy should help ensure that the purchase of goods and services is of the desired quality at the lowest possible cost while discouraging favoritism. In addition, the Board should have written agreements or contracts with the Library's vendors to ensure that prices paid are accurate.

The Board did not adopt a purchasing policy until February 2013. Library officials did not always use competitive methods to obtain goods and services and did not always pay for goods and services based on appropriate written agreements. Furthermore, the Board did not consistently enter into written agreements with the Library's vendors. Without a written agreement, Library officials do not have a means of determining whether rates charged are accurate.

For the 2012-13 fiscal year, the Library paid 75 vendors approximately \$340,700 for goods and services subject to either competitive bidding or quotes. We reviewed payments to the 10 highest paid vendors for the period of July 1, 2012 through June 30, 2013, to determine if competitive procurement methods were used and if written contracts were in place. The Library paid these vendors for purchases of goods (books, CDs, DVDs, printing and periodical subscriptions), services (lawn care and copier repair) and professional services (insurance and auditing services and special programs). Library officials did not use competitive methods when procuring goods and services from six of the vendors who were paid a total of \$77,111. In addition, Library officials did not enter into written contracts with two of these six vendors who were collectively paid a total of \$36,177. For example:

Competitive Bidding — The Library made purchases totaling \$155,089 from four vendors. Purchases from a printing vendor totaling \$27,327 exceeded the bidding threshold, but Library officials did not solicit bids for these purchases.

Professional Services — The Library made payments to three professional service providers, totaling \$30,793. However, Library officials did not solicit competition when procuring any of these services. For example, the Library paid \$8,400 for auditing services, but Library officials did not issue RFPs or use any competitive methods to procure these services.

Written Quotes — The Library made payments to three vendors totaling \$31,874 for services. Library officials did not solicit quotes for landscaping and copier services, totaling \$18,991.

Also, Library officials did not enter into written contracts with their printing vendor and landscaping company, which the Library paid \$27,327 and \$8,850, respectively. As a result, there is no assurance that the Library paid as intended for the goods received or the agreed-upon services.

Library officials did not use competitive methods to procure goods and services because the Board had not adopted a purchasing policy until February 2013. When purchases are made without soliciting competition, there is little assurance that goods and services are procured in the most prudent and economical manner and without favoritism. Furthermore, without a written agreement, Library officials do not have a means of determining whether rates charged are accurate.

## **Recommendations**

The Board should:

6. Ensure that Library officials comply with the adopted procurement policy,
7. Ensure that Library officials use competitive methods when obtaining professional service providers and
8. Enter into written agreements with all vendors that detail the goods and services to be provided as well as the cost for those goods and services.

## **APPENDIX A**

### **RESPONSE FROM LIBRARY OFFICIALS**

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

Library officials included their procurement policy as part of their response. As the Library officials' response contained sufficient information on the procurement policy, we did not include it in the final report.

# Bayport - Blue Point Public Library

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April 7, 2014

Division of Local Government  
& School Accountability  
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Room 310  
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Hauppauge, NY 11788-5533

Re: Bayport-Blue Point Public Library/Employee Leave Accruals & Procurements  
Report of Examination/2013M-385

Dear Sirs:

Please consider this to be the consolidated "Reply" and "Corrective Action Plan" submitted by the Bayport-Blue Point Public Library in response to the Draft Report of Examination forwarded to the Library from your office.

Initially, the Library expresses its appreciation for the professional and positive deportment of representatives of the Office of the State Comptroller; the Library's administrators found the input of the Comptroller's representative to be extremely helpful on the matter of the review of Library practices, protocols and procedures. Many items reviewed pertained to the fiscal practices of the Bayport-Blue Point Public Library above and beyond those reviewed within the Audit Report; this assisted the Library in assuring "best practices" in compliance with pertinent statutes and regulations.

As noted within the Executive Summary, the Scope and Objective of the Audit pertained to (for the period July 1, 2012 – July 1, 2013) the accuracy of the Library's leave accrual records; and the manner in which the Library engaged in protocols and practices in

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obtaining goods and services and the payment for such goods and services based upon written agreements.

The "Audit Results" cited errors in the leave accrual balances in the "accounts" of a number of employees; the audit remarking that the "manual adjustments rendered vis-à-vis the timekeeping system reflected inconsistencies".

In fact, the Library instituted in the August/September, 2013 time period a revamping of the controls governing the manner of the recording of the information necessary to assure accurate and accountable accrual records.

Under the strict oversight of the Library's management team an employee's supervisor as well as the Library's payroll clerk undertook a protocol that assured that approved and accurate data going toward an employee's accruals were maintained.

Moreover, in January of 2014 the Library's contractor ( ) provided for a separate/special mechanism to oversee the on-going establishing of employee accruals to, also, assure the reliability of the information attained leading to accurate accrual records. In this manner the Library believes that it has fully attended to the/concerns of the Report of Examination relating to accrual records.

The substantive provisions of the Report noted the finding of a number of discrepancies leading to employees being off- schedule without leave time being charged to their accruals; these findings revolved around one full-time and one part-time employee; these discrepancies involving the two employees have been effectively adjusted. The improper debittings of leave accruals (accruals exceeding actual leave time taken) have also been corrected.

## Procurement

The Report of Examination indicated that the Library had not been utilizing a "Requests for Proposals" mechanism to assure that it was gaining services and goods in the most accountable and economical manner; and thus being able to assure its supporting taxpayers that the attaining of such services and goods were based upon a *bona fide* and legitimate proposal under General Municipal Law §104-b when the competitive bidding statutes were not in play.

Here, too, the Library has already initiated RFP's (in November of 2013) for public relations; printing and accounting professional services; RFP's relating to its landscaping service were completed in March 2014; the HVAC contract which is expiring in June 2014 is also be subject to an RFP. Attached for the edification of the Comptroller is the Library's up-dated Procurement Policy which, as you will note, fully reviews all distinctions between the appropriate competitive bidding by the municipality and competitive (through the RFP process) procuring of services and goods when competitive bidding is not statutorily required.

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The Library has assured that written agreements with all of its vendors and service providers are undertaken in order that there can be full transparency as to all of the public contracts related to goods and services that are entered into by the Library; as well as to memorialize for the benefit of the vendor and the Library a clear understanding of what goods and/or services are to be provided under what conditions; in this manner, there can be no misunderstanding as to what the Library is entitled to expect from its vendors and professional service providers.

By way of having adopted the attached Procurement Policy, the Library will be guided by the dictates of General Municipal Law §103 concerning the necessary form of bidding process for the procurement of commodities generating an annual payment of \$20,000 or more and "public works" generating a cost of \$35,000 or more on an annual basis. Further, the subject Procurement Policy under the auspices of §104-b of the General Municipal Law provides the necessary guidance relating to the procurement of goods, services and works that do not require the formal bidding process. In this manner there can be an assurance to the taxpayers supporting the public school district library that notwithstanding the lack of the statutory need to embark upon a formal bidding that *all* goods and services procured are obtained in the most economical fashion that can easily be established. As to the procuring of "professional service providers" the subject Procurement Policy provides for the utilization of "requests for proposals" on a reasonably timely basis; the procuring of such professional services not requiring competitive bidding but, instead, the "best practice" requiring the consideration of many factors including price when considering the retaining of professional service providers. The Library has now on file written agreements with all professional service providers so as to assure a full understanding by both retained professional service providers and the Library as to what is to constitute the "scope of service" to be provided to the Library and the terms under which payment is to be made for such services.

Therefore, in summary, it is submitted that the Library in fact, cannot be found to have squandered any public money relating to its procuring of goods and services and the disbursing of payment for such goods and services. The Library has responded to the noted concern from the Comptroller pertaining to the putting into place a process by which a more formal/direct role is provided by the Board of Trustees relating to the procuring of goods and services. By way of immediately responding to the Comptroller's findings it is submitted that the Bayport-Blue Point Public Library has fully assured its constituencies that it is operating in a manner most conducive to assuring that its employees are accurately receiving those accruals to which they are entitled; and that its taxpayers are able to be assured that the Library's fiscal support is being most prudently expended.

Again, the Library expresses its appreciation to the Comptroller providing for what has been a helpful and useful process in reviewing the Library's accrual calculations and procurement procedures. It is the Library's firm belief that the above Reply will indicate the commitment of the Library to meet its obligations to both its employees and taxpayers in providing for leave accruals that are accurate; and further providing for competitive



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methods to obtain goods and services and to provide for written agreements that can serve to memorialize the agreements with vendors and professional service providers.

Respectfully submitted,

Daniene Byrne

President, Board of Trustees  
Bayport-Blue Point Public Library

## APPENDIX B

### AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to determine whether the Library was accurately maintaining employee leave accruals, using competitive methods to obtain goods and services and paying for goods and services based on written agreements. To accomplish our objective, we interviewed appropriate Library officials and employees, tested selected records and examined pertinent documents for the period of July 1, 2012 through July 31, 2013. Our procedures included the following:

- We interviewed Library officials to obtain an understanding of procedures for employees reporting their work hours and leave accruals.
- We reviewed the Library's personnel policy, adopted February 8, 2012, for employee expectations and accruals earned.
- We selected the 10 (five full-time and five part-time) employees with the highest leave accrual balances as of June 30, 2013 to determine if the employees' leave accruals were properly recorded and earned according to the Personnel Policy and if adjustments had supporting documentation. We reviewed all of their bi-weekly time records, which specify leave accruals for full-time and part-time employees in the audit period. We compared leave usage as recorded on time records to employee leave request forms and handwritten notes to leave records to determine if leave authorized was properly recorded to balances.
- We reviewed employees' personnel records to determine if employment start dates were correct.
- We interviewed Library officials to obtain an understanding of the purchasing process, including when bids and quotes are required.
- We selected the 10 highest paid vendors subject to either competitive bidding or quotes during the audit period from the Library's vendor history report covering July 1, 2012 through June 30, 2013. We selected the highest claim from each vendor and verified compliance with GML, because the selected claims were dated prior to the Library adopting its purchasing policy.
- We reviewed invoices, contracts and other supporting documentation, such as quotes, bids and State contract documents, when applicable.

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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