



**Comsewogue
Public Library
Cash Disbursements
and Procurement
Report of Examination**

Period Covered:

July 1, 2012 — June 30, 2013

2013M-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 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, in part, through our audits, which identify opportunities for improving operations and 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 Comsewogue Public Library, entitled Cash Disbursements 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

EXECUTIVE SUMMARY

The Comsewogue Public Library (Library), located in the hamlet of Port Jefferson Station in Suffolk County, is governed by a Board of Trustees (Board) which comprises five elected members. The Board is responsible for the general management of the Library's financial affairs and for its mission, to provide quality library service at a reasonable cost to the community. The Library Director is the chief executive officer and is responsible for day-to-day operations. The Board is responsible for providing a thorough audit of all claims before approving them for payment. The Treasurer, who is appointed by the Board, is the custodian of all Library funds.

The Library operates one building with approximately 80 employees as well as a satellite location which provides computer services. Expenditures for the 2011-12 fiscal year totaled \$5.2 million, which were funded by real property taxes and contracts with neighboring school districts. Expenditures for the 2012-13 fiscal year totaled \$5.1 million.

Scope and Objective

The objective of our audit was to examine the Library's controls over cash disbursements and procurement for the period of July 1, 2012 through June 30, 2013. Our audit addressed the following related questions:

- Are Library procedures for cash disbursements appropriately designed to safeguard Library assets?
- Are Library procurement procedures appropriately designed to safeguard Library assets?

Audit Results

Disbursements totaling more than \$1.3 million were made prior to Board approval. Had the Board authorized the payment of certain allowable claims pre-audit, more than \$1.2 million of these claims would not require prior Board approval. Although the Board President certifies warrants and the Fiscal Officer Trustee manually signs all the checks after the claims listed on the warrant have been approved by the Board, this procedure is not followed for supplemental warrants that are processed on the same day that the bi-weekly payroll is processed. In addition, the Treasurer does not sign all checks to pay claims. Rather, the Board authorized that supplemental warrant checks need only one signature. All supplemental warrant checks are signed by the Library Director, and August accounts payable checks are signed by the Library Director and the Fiscal Officer Trustee, not the Treasurer. Due to the routine payment of claims without the Board's audit and the failure of the Treasurer to sign all Library disbursement checks, there is an increased risk of misuse or diversion of Library funds.

The Board did not provide guidance for goods and services not required to be competitively bid. Therefore, 35 claims totaling \$163,960 were acquired either without obtaining competition or by the Board approving purchases without the required documentation of competition attached to the claim. Also, Library staff did not seek competition when selecting four of five professional service providers who received payments totaling \$54,885. Lastly, the Library did not enter into a written agreement with two professional service providers who received payments totaling \$33,750. As a result of these weaknesses, the Board does not have adequate assurance that goals and services are being procured at the best price.

Comments of Local 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 findings and recommendations and indicated that they have taken, or plan to take, corrective action.

Introduction

Background

The Comsewogue Public Library (Library) is governed by a Board of Trustees (Board) which comprises five elected members. The Board is responsible for the general management of the Library's financial affairs and for its mission, to provide quality library service at a reasonable cost to the community. The Library Director is the chief executive officer and is responsible for day-to-day operations. The Board is responsible for providing a thorough audit of all claims before approving them for payment. The Treasurer, who is appointed by the Board, is the custodian of all Library funds.

The Library was created in November 1966 by the voters of the Comsewogue School District and was chartered by the New York State Board of Regents in September 1969. It is located in the hamlet of Port Jefferson Station in Suffolk County. The Library serves the residents of the Comsewogue School District and has contracted with the neighboring school districts of Mount Sinai (since 1976) and Miller Place (since 1981) to provide Library services.

The Library is located in one building and provides services to 29,000 members with approximately 80 employees. The Library has a satellite location that provides computer services to the residents of the Mount Sinai and Miller Place School Districts. Expenditures for the 2011-12 fiscal year totaled \$5.2 million, which were primarily funded by real property taxes and contracts with neighboring school districts. Expenditures for the 2012-13 fiscal year totaled \$5.1 million.

Objective

The objective of our audit was to examine the Library's controls over cash disbursements and procurement. Our audit addressed the following related questions:

- Are Library procedures for cash disbursements appropriately designed to safeguard Library assets?
- Are Library procedures for procurement appropriately designed to safeguard Library assets?

Scope and Methodology

We examined the Library's cash disbursement and procurement practices for the period of July 1, 2012 through June 30, 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
Local 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 findings and recommendations and indicated that they have taken, or plan to take, 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 Board to make this plan available for public review in the Library's business office.

Cash Disbursements

The Board is responsible for developing and implementing a system of internal controls that provides reasonable assurance that resources are adequately safeguarded from loss, waste and abuse. The authority and responsibility for all expenditures should be set forth in a general policy developed by the Board. All check disbursements should comply with procedures for authorized signatures and approvals. As custodian of all Library funds, the Treasurer is required to sign all disbursement checks. Allowing more than one person access to Library funds diminishes accountability and security. Further, Education Law requires the Board to audit and approve all claims against the Library prior to directing the Treasurer to pay them. The Board may, by resolution, authorize payment in advance of audit for claims related to public utility services (electric, gas, water, sewer and telephone), postage, freight and express charges. The Library paid claims totaling \$2,774,821 from July 1, 2012 through June 30, 2013.

Each year at its re-organizational meeting, the Board appoints the Board President, Fiscal Officer Trustee, Library Director and Treasurer as the officials responsible for signing accounts payable checks. The Library requires that two signatures be affixed to every check. However, the resolution does not specify whose two signatures are required on the checks. Prior to Board meetings, claims are reviewed by both the Library Director and a Trustee selected by the Board each month to review claims. The entire Board does not review individual claims; however, all claims are provided to the Board along with the accompanying warrant¹ each month. The Board President certifies the warrant and the Fiscal Officer Trustee manually signs all the checks after the claims listed on the warrant have been approved by the Board. The following day, the Treasurer manually signs all the checks for the claims that have been approved by the Trustees.

Library officials told us that this procedure is not followed for supplemental warrants that are processed on the same day that the bi-weekly payroll is processed, or for checks disbursed in the month of August. These checks are not signed by the Treasurer. The Board has authorized that supplemental warrant checks need only one signature. All supplemental warrant checks are signed only by the Library Director, and August accounts payable checks are signed by the Library Director and the Fiscal Officer Trustee. At the Board meeting following the disbursements, the Board receives a copy of

¹ A list of claims, which includes the amounts claimed, the account codes and the funds to be charged

the supplemental warrant listing along with the claim packets. The Board approves the claims listed on the supplemental warrant and notes it in the minutes; however, it does not review individual claims to verify their accuracy and legitimacy. The Board has not authorized by resolution the pre-audit payment of any claims.

Due to these weaknesses, we selected and reviewed 258 checks totaling \$1,314,466.² Although disbursements appeared to be for a valid Library purpose, none were audited by the Board prior to payment. Had the Board passed a resolution allowing for the payment of certain claims before audit, 148 checks totaling \$1,248,150 could have been disbursed before the claims were audited, because they included payments for items such as utilities and postage. The remaining 110 checks totaling \$66,316 were payments for claims which were required to be audited before they could be paid. For example, a \$3,500 payment for cleaning services was listed on the warrant approved by the Board at a September 18, 2012 Board meeting, but the check was cashed on August 27, 2012, 22 days prior to the Board approving the warrant.

Moreover, the Treasurer did not perform his fiduciary duty because he did not sign any of the 258 checks. Instead, all 206 supplemental warrant checks totaling \$1,275,252 were signed only by the Library Director and the 52 accounts payable checks totaling \$39,214 were signed by both the Library Director and the Fiscal Officer Trustee. Library officials told us that because there was no Board meeting in August 2012, the Treasurer did not schedule a visit to the Library or come in to sign checks. Although the Board authorized the Library Director and the Fiscal Officer Trustee to sign checks, the Treasurer, as the custodian of Library funds, should sign all Library checks.

Without properly auditing and approving claims before payment, the Board does not have sufficient assurance that the purchases were adequately approved or that the goods and services were actually received. In addition, due to the routine payment of claims without the Board's audit and the failure of the Treasurer to sign all Library disbursement checks, there is an increased risk of misuse or diversion of Library funds.

Recommendations

1. The Board should audit and approve all claims, other than those exceptions authorized by resolution and allowed by Law, prior to the Treasurer paying the claims.

² We selected and reviewed all 26 supplemental warrants, which consisted of 206 checks totaling \$1,275,252 for the audit period. We also selected and reviewed the accounts payable warrant for the month of August 2012, which consisted of 52 checks totaling \$39,214.

2. The Board should establish a proper resolution that authorizes the Treasurer to pay claims for allowable exceptions under Law prior to audit by the Board, if it intends to permit such disbursements.
3. The Treasurer should sign all checks that are disbursed by the Library.
4. The Board should designate one Library official as the second signature required on accounts payable checks.

Procurement

General Municipal Law (GML) requires the Board to adopt written policies and procedures for the procurement of goods and services that are not subject to competitive bidding requirements. GML also states that goods and services that are not required to be bid must be procured in a prudent and economical manner. It further requires that the Board adopt policies and procedures which indicate how Library officials should procure professional services. The Board is responsible for ensuring that the Library procures the desired quality and quantity of goods and services for the best value, in compliance with Library policies and legal requirements. To accomplish this, it is important that Library Officials seek competition and/or use State and County contract prices when available. The use of competition provides taxpayers with the greatest assurance that goods and services of the desired quality are being acquired at the lowest possible prices and that procurement is not influenced by favoritism, extravagance, fraud and/or corruption.

The Board has an adopted purchasing policy which was revised in July 2013. The policy is clear as to when bidding is required, stating that, in accordance with GML, public works greater than \$35,000 and purchases greater than \$20,000 must be awarded through a competitive bidding process. However, it does not provide adequate guidance for procurements which do not require competitive bidding. Instead, the policy states that anything not required to be bid should be purchased in a manner as to assure prudent and economical use of public funds. It does not identify how to ensure this, such as providing specific dollar thresholds for when quotes should be obtained and the type of supporting documentation that should be retained. Additionally, the policy does not address how the Library will procure professional services. Therefore, the Library may not be procuring goods and services in the most prudent and economical manner.

Quotes – Library officials indicated that they procure goods and services not required to be bid by GML as they see fit. We reviewed 35 claims³ totaling \$163,960 and found the following:

- Seventeen claims totaling \$56,299 were for goods and services obtained without any type of competition. Therefore, there was no assurance that these goods and services were procured for the lowest possible price.

³ Claims had payments in excess of \$500. See Appendix B for methodology of sample selection.

- Library staff solicited quotes for five claims totaling \$23,635. However the quotes used to procure these goods and services were not attached to the claims. Therefore, although these good and services had been competitively procured, the Board would not have been able to determine as such when auditing the claims.
- Thirteen claims totaling \$84,026 were for goods and services that were procured using a State contract, which is an allowable exception under GML; therefore, no competition is required. However, no documentation was provided to the Board, and they would not have been able to determine that items were competitively bid when auditing the claims.

The lack of guidance by the Board increases the risk that goods and services may not have been obtained in the most prudent and economical manner.

Requests for Proposals (RFPs) – An RFP is a highly structured document that specifies minimally acceptable functional, technical and contractual requirements and the evaluation criteria that will govern the contract award. While the Library is not legally required to issue an RFP when soliciting professional services, doing so can help ensure that the Library obtains the needed services at a reasonable price, in the taxpayers’ best interests and without partiality. A written agreement is also essential for establishing the services to be provided, the time frames for delivery of services and the basis for compensation.

Because the Board has not provided Library staff with guidance on procurement methods for professional service providers, we reviewed invoices from five⁴ professional service providers who the Library paid a total of \$99,416 during our audit period. The Library did not seek competition when selecting four⁵ of these providers who received payments totaling \$54,885. The remaining vendor, providing dental insurance services, was selected by Library staff after receiving quotes from three providers.

Although no competition was sought, three of the four service providers were approved annually by the Board. For example, the Library paid \$14,000 to a legal firm to represent the Library. However, Library staff had not sought competition when procuring these services. As

⁴ All professional providers used by the Library during the audit period

⁵ These vendors provided services such as legal, auditing, architectural and accounting services.

a result, the \$14,000 spent during the audit period on these services may not have been the most competitive price available.

We also found that the Library did not enter into a written agreement with two of the four vendors, who received payments totaling \$33,750, that provided accounting and legal services to the Library during the audit period. Because the Library does not have a written agreement with these vendors, it has a greater risk of paying for services that it does not receive, or of overpaying for services that do not comply with agreed upon conditions and rates.

When Library officials do not competitively procure goods and services, they cannot be assured that the best value is obtained for the product or service acquired.

Recommendations

5. The Board should revise its adopted purchasing policy to include guidance for procuring those goods and services which are not legally required to be bid, including the procurement of professional services. Documentation of competition should be attached to the claims provided to the Board.
6. The Board should enter into written agreements with all professional service providers.

APPENDIX A

RESPONSE FROM LOCAL OFFICIALS

The local officials' response to this audit can be found on the following pages. The local official's response letter refers to an attachment, Exhibit A, that supports the response letter. The attachment was not provided with the response letter.

Comsewogue Public Library

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January 27, 2014

Ira McCracken
Chief Examiner
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Hauppauge, New York 11788-5533

RE: Comsewogue Public Library – 2013M-316

Dear Sir:

Please consider this to be the consolidated “Reply” and “Corrective Action Plan” submitted by the Comsewogue Public Library in response to the “Draft Report of Examination” forwarded to the Library from the Comptroller’s Office.

Initially, the Library expresses its appreciation for the professional and positive department of representatives of the Office of the State Comptroller; the Library’s administrators found the input of the Comptroller’s representatives to be extremely helpful on the matter of the review of Library practices, protocols and procedures. Many items pertaining to the fiscal practices of the Comsewogue Public Library above and beyond those reviewed within the terms of the Audit Report assisted the Library in assuring “best practices” and compliance with pertinent statutes and regulations.

As noted within the Executive Summary the “Scope and Objective of the Audit” pertained to the Library’s controls over cash disbursements and procurement for the period July 1, 2012 through June 30, 2013; specific focus was generated regarding the Library’s procedures for cash disbursements vis-à-vis the safeguarding of Library assets; further an examination was conducted relating to whether the Library’s procurement procedures provided for the safekeeping of Library assets.

Although the Audit results remarked upon some \$1.3 million of disbursements being made prior to Board approval it is to be noted (as conceded in the “Report of Examination”) that some \$1.2 million of this amount would not have required Board itemized approval had the Board merely authorized by a one-time motion/resolution (prior to July 1, 2012) the payment of certain claims which are permitted to be paid under law prior to Board approval. Thus, in actuality, for the 2012-2013 fiscal year some \$100,000 of claims relating to payroll-related charges; dental and medical insurance premiums; a New York Times subscription; credit card charges, etc., were at

issue. Notwithstanding the concerns expressed within the Audit regarding the handling of the subject supplemental disbursements, as a matter of fact, no illicit payments to vendors or service-providers were discovered by the Comptroller or the Library. The Library's intent in paying the some \$100,000 in charges was to avoid surcharges on billings that cited "due dates" and/or would have resulted in late notices after which penalty payments and/or interruptions in service would have ensued. On September 17, 2013, the Board of Trustees authorized a motion/resolution allowing for legally-permitted pre-audit payments.

Indeed, the Board of Trustees did resolve at its October 15, 2013 meeting to approve, under law, the payment of designated charges that are not to require, prior to payment, specific monthly Board approval. Thus, as of November of 2013 claims relating to the above specified items are no longer coupled with those claims/charges that may, as a matter of law, be paid *sans* specific Board authorization (e.g. utility bills).

As per the review/direction of the Comptroller the Library is assuring the signature of the Treasurer on all Library disbursement checks.

In the normal course the staff member generating an order is required to sign-off on the subject invoice upon receipt of the requested item(s), though not until the receiver of the item(s) opens and unpacks the order and signs-off on the invoice; back-up materials relating to each and every order/payment is reviewed by the Library's Senior Administrative Clerk and the Director before a submission, through the warrant process, is made to the Board of Trustees.

As to service-providers the Senior Administrative Assistant thoroughly reviews all requests for payments followed by the Director's review of all back-up materials supporting the payments prior to the submission of such claims for final approval by the Board under the warrant process.

By way of the Audit Review's direction the Library Board currently provides for a Library Trustee to provide a *fifth* review of claims prior to a Board meeting at which an underlying warrant is presented on all claims leading to disbursements; as to service-provider-related claims, the independent review by a Trustee will represent a third review prior to a final consideration by the Board of Trustees of the general warrant flowing from reviewed claims. A trustee reviews and initials each claim, indicating that a review and approval has been bestowed. Accordingly, in compliance with the Audit Report's recommendation there is now in place a process by which the governing Board of the Comsewogue Public Library in its role as an overseer and within the terms of its fiduciary responsibility provides for direct Trustee input relating to assurance that there is a safeguarding of assets relating to the matter of all disbursements issued by the Library in satisfaction of *bona fide* claims.

As to the matter of the Board "providing guidance for goods and services not required to be competitively bid" the Library adopted a procurement policy (Exhibit A) in November of 2013 which, as amended, references the General Municipal Law § 103 dictates concerning a necessary formal 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 assurance to the taxpayers supporting the public school district library that notwithstanding the lack of the statutory need to embark upon formal bidding that *all* goods and services procured

are obtained in the most economical fashion that can reasonably 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 the retained professional service provider 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 monies relating to its procuring of goods and services and the disbursing of payments for such goods and services. The Library has responded to the noted concern of 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 supplemental claims; by putting into place a protocol whereby the Treasurer of the Library by way of his/her signing checks will indicate that Officer's approval as to each and every disbursement check issued by the Library. Further, a Procurement Policy that focuses upon the dictates of Section 104-b of the General Municipal Law has been in place and implemented since November of 2013.

The Library submits that the Board authorization found to have been lacking regarding allowing unallowable claims to be paid through a supplemental warrant totaling some \$100,000 during the annual period reviewed has not, in actuality, lead to any illicit payments; the Library recognizes, however, the premise underlying the need for Board approval of the unallowable supplemental claims and has put into place a procedure whereby they are now included in the general warrant. Utility bills and other claims which the law stipulates can be paid prior to the next board meeting continue to be processed for payment via a supplemental warrant.

Again, the Library expresses its appreciation to the Comptroller providing for what has been a helpful and useful process in reviewing the Library's cash disbursement procurement procedures.

Respectfully submitted,

Edward C. Wendol
President
Board of Trustees
Comsewogue Public Library

Cc: Board of Trustees
Debra L. Engelhardt, Director
Joseph C. Giaquinto, Treasurer

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to determine if the Board provided adequate oversight of fiscal operations. To accomplish this, we performed an initial assessment of the internal operations so that we could design our audit to focus on those areas most at risk. Our initial assessment included evaluations of the following areas: financial oversight, cash management, cash receipts, cash disbursements, purchasing, payroll and personnel services, asset management and information technology.

During the initial assessment, we interviewed appropriate Library officials to obtain an understanding of the organization and the accounting system, performed limited tests of transactions and reviewed pertinent documents, such as Library policy and procedure manuals, Board minutes and financial records and reports. Further we reviewed the Library's internal controls and procedures over computerized financial databases to help ensure that the information provided by such systems was reliable.

After reviewing the information gathered during our initial assessment, we determined where weaknesses existed and evaluated those weaknesses for risk of potential fraud, theft and/or professional misconduct. We then decided on the reported objective and scope by selecting for audit the area's most at risk. We selected procurement and cash disbursements for further testing. To accomplish the objective of this audit and obtain valid audit evidence, our procedures included the following:

- We interviewed appropriate individuals regarding Library policies and procedures.
- We reviewed the minutes of the Board's meetings for the period July 1, 2012, through June 30, 2013.
- We reviewed the purchasing policies and related Library procedures.
- We selected and reviewed invoices from all five professional service providers.
- We judgmentally selected 35 claims, totaling \$163,960, from a total population of 295, totaling \$761,911, with payments made by the Library in excess of \$500, but under the \$20,000 bidding threshold, which we believed were not included on any State, County, or other type of cooperative agreement.
- We reviewed contracts for the professional service providers included in our sample.
- We reviewed pertinent documents for each sample selected, including the purchase requisitions, purchasing orders and vendor invoices.

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

APPENDIX C

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