



# Central New York Regional Market Authority

## Internal Controls Over Selected Financial Operations

### Report of Examination

Period Covered:

April 1, 2014 — May 31, 2015

2015M-235



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**

December 2015

Dear Authority Officials:

A top priority of the Office of the State Comptroller is to help authority officials manage their authorities efficiently and effectively and, by so doing, provide accountability for funds spent to support authority operations. The Comptroller oversees the fiscal affairs of authorities statewide, as well as authorities' 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 authority operations and Board governance. Audits also can identify strategies to reduce authority costs and to strengthen controls intended to safeguard authority assets.

Following is a report of our audit of the Central New York Regional Market Authority, entitled Internal Controls Over Selected Financial Operations. 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 X, Section 5 of the State Constitution.

This audit's results and recommendations are resources for authority officials to use in effectively managing operations and in meeting the expectations of taxpayers. 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 Central New York Regional Market Authority (Authority) is located in the City of Syracuse in Onondaga County and was established as a centrally located food distribution center. The Authority serves Cayuga, Cortland, Madison, Oneida, Onondaga, Oswego and Wayne counties. The Authority is governed by a 13-member Board of Directors (Board) composed of 12 members appointed by the governing board of each county served and the New York State Commissioner of Agriculture and Markets. The Board is responsible for the general management and control of Authority financial operations.

The Board appoints an Executive Director (Director) who is the chief executive officer responsible for the day-to-day operations. The Accounts Manager is responsible for reporting payroll information to the Authority's payroll service provider and maintaining leave accrual records under the Director's supervision. The Board Treasurer (Treasurer) is responsible for the review and approval of all purchases.

### **Scope and Objective**

The objective of our audit was to review internal controls over Authority operations for the period April 1, 2014 through May 31, 2015. We extended our scope period back to January 1, 2014 to review payroll for an entire calendar year. Our audit addressed the following related questions:

- Are internal controls over payroll and employee benefits appropriately designed and operating effectively to adequately safeguard Authority assets?
- Are internal controls over debit card transactions appropriately designed and operating effectively to adequately safeguard Authority assets?

### **Audit Results**

Authority officials need to improve internal controls over payroll and employee benefits to ensure employees are paid the salaries and wages and received the benefits to which they are entitled. The Board authorized Authority salaries and wages by job title and description for each position. However, it has not established written procedures for payroll processing and we found the Accounts Manager performed payroll processing duties with limited oversight. We reviewed compensation paid to Authority employees<sup>1</sup> totaling approximately \$315,500 during our audit period and did not find any discrepancies. However, because the Director did not verify the accuracy of work hours the Accounts

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<sup>1</sup> See Appendix B for information on our sampling methodology.

Manager reported to the Authority’s payroll service provider, errors and irregularities could occur and remain undetected.

The Authority’s process for maintaining leave accrual records needs improvement. We found that 11 of the 15 employee leave balances that we reviewed were inaccurate.<sup>2</sup> For example, seven employees’ leave accrual balances were not appropriately reduced by 129.5 hours (valued at approximately \$1,900) when the time records indicated these employees used leave, including one employee who was overpaid \$352 for 32 hours of unused vacation time upon leaving Authority employment. One employee accrued 121.22 more hours of sick leave than the maximum number of sick leave hours allowed by the Authority’s employee handbook, four employees were not credited with 102.7 hours of vacation leave for the annual service credits to which they were entitled and five employees’ leave accrual balances were reduced by 42.25 hours when the time records indicated these employees were either at work or did not receive compensation.

Authority officials have not entered into contractual agreements with the Onondaga County Sheriff’s Office deputies who provide Authority security. These officers were paid more than \$166,900 in wages during our audit period. In addition, Authority officials have not established procedures specifying how the hours these officers work are to be submitted for payroll processing. Our review of security invoices for five months during our audit period disclosed 17 officers were paid \$53,108 based on submitted invoices that showed 2,074 hours worked. We found no discrepancies in the hourly rate paid to these officers. However, due to a lack of supporting time records, Authority officials have no assurance that the number of hours each officer was paid for was accurate.

Finally, Authority officials need to improve internal controls over debit card transactions to adequately safeguard Authority assets. Although Authority officials adopted a business check card policy to govern the use of debit cards, the Treasurer did not review the debit card statements and receipts as required by the policy. We reviewed all 71 debit card transactions totaling approximately \$41,300 that were made during our audit period and found that 25 debit card purchases (35 percent) totaling approximately \$10,300 did not have supporting documentation filed with the bank reconciliation as required by the policy. In addition, Authority officials were unable to provide us with supporting documentation for 19 of these debit card transactions totaling \$8,138. Therefore, Authority officials have no assurance that these purchases were for proper Authority purposes. As a result, there is a substantially increased risk that funds could be misused and go undetected.

### **Comments of Authority Officials**

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

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<sup>2</sup> We found multiple errors in some employees’ leave records.

# Introduction

## Background

The Central New York Regional Market Authority (Authority) is located in the City of Syracuse in Onondaga County and was established as a centrally located food distribution center to provide facilities, programs and services to promote opportunities for agriculture and commerce. The Authority serves Cayuga, Cortland, Madison, Oneida, Onondaga, Oswego and Wayne counties. The Authority holds various events at its facility including farmer's markets, a flea market and occasional miscellaneous events, such as concerts.

The Authority is governed by a 13-member Board of Directors (Board) composed of 12 members appointed by the governing board of each county served and the New York State Commissioner of Agriculture and Markets. The Board is responsible for the general management and control of Authority financial operations. The Board appoints an Executive Director (Director) who is the Authority's chief executive officer responsible for day-to-day operations. The Market Manager and Accounts Manager work under the Director's supervision and assist with day-to-day operations. In addition, the Board Treasurer (Treasurer) is responsible for the review and approval of all purchases.

The Authority's operating expenditures for the 2014-15 fiscal year totaled approximately \$1.6 million, funded primarily by revenues from building and land leases and market licenses that included daily or seasonal fees from vendors who conduct business at the Authority's events.

## Objective

The objective of our audit was to examine internal controls over Authority operations. Our audit addressed the following related questions:

- Are internal controls over payroll and employee benefits appropriately designed and operating effectively to adequately safeguard Authority assets?
- Are internal controls over debit card transactions appropriately designed and operating effectively to adequately safeguard Authority assets?

## Scope and Methodology

We examined the Authority's payroll, employee benefits and debit card activity for the period April, 1 2014 through May 31, 2015. We extended our scope period back to January 1, 2014 to review payroll for an entire calendar year.



We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit are included in Appendix B of this report. Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or relevant population size and the sample selected for examination.

**Comments of  
Authority Officials and  
Corrective Action**

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

Good management practices dictate that the Board has the responsibility to initiate corrective action. As such, 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.

## Payroll and Employee Benefits

The Board and Authority officials are responsible for establishing internal controls to ensure that employees are paid wages and salaries and provided benefits to which they are entitled. An effective payroll process consists of written Board authorizations for salaries, wages and fringe benefits, such as leave time. Effective controls over payroll help to provide assurance that employees are paid and provided benefits in accordance with contract provisions and that transactions are appropriately authorized, recorded and reviewed by management.

Authority officials need to improve controls over payroll and employee benefits to ensure that employees are paid the salaries and wages and receive the benefits to which they are entitled. We reviewed compensation paid to Authority employees<sup>3</sup> totaling approximately \$315,500 during our audit period and did not find any discrepancies. However, because the Director did not verify the accuracy of work hours the Accounts Manager reported to the Authority's payroll service provider, errors and irregularities could occur and remain undetected.

The Authority's process for maintaining leave accrual records also needs improvement. We found that 73 percent of employee leave balances were inaccurate. Authority officials have not entered into contractual agreements with the officers providing Authority security, who were paid more than \$166,900 in wages during our audit period, stipulating the terms of services to be provided. In addition, Authority officials have not established procedures to determine how the hours these officers work are to be submitted for payroll processing. As a result, Authority officials cannot be sure that the amounts paid for security services are accurate.

### Payroll Processing

A well-designed system of internal controls over payroll processing requires the Board and Authority officials to establish policies and procedures providing guidance and oversight for employees who process payroll. Such policies and procedures should include managerial reviews and certification. The Director should compare the payroll reports with employee time records when certifying payrolls to ensure the payments are based on actual hours or days worked and Board-authorized pay rates and salaries.

Payroll and fringe benefits represent a large portion of the Authority's annual budget. Salaries and wages, including overtime and employee

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<sup>3</sup> See Appendix B for information on our sampling methodology.



benefit costs, totaled approximately \$620,000<sup>4</sup> or 38 percent of Authority operating expenditures for the 2014-15 fiscal year. Authority officials implemented a fingerprint timekeeping system to maintain employees' hours worked (except for the Director who is a salaried employee) and the Board authorized Authority salaries and wages by job title and description for each position. However, the Board has not established written procedures for payroll processing, and we found the Accounts Manager performed payroll processing duties with limited supervision or oversight.

The Account Manager is responsible for reporting payroll information to the Authority's payroll service provider, which includes electronically transferring the hours worked from the timekeeping system and verbally reporting these hours to the payroll service. The Director told us he reviews the reports provided by the payroll service for reasonableness and compares the reports with each payroll check when certifying payrolls. However, the Director did not verify if the Accounts Manager accurately reported the hours to the payroll service by comparing the payroll reports with individual employee time records and Board-authorized rates and salaries.

To assess this weakness, we reviewed all the payroll payments totaling \$249,053 paid to the Director, Accounts Manager and Market Manager during our audit period. We also reviewed all payroll payments totaling \$66,499 made to the Authority's 14 other employees for four months during our audit period. We did not find any discrepancies. However, because the Director did not verify the accuracy of hours the Accounts Manager reported to the payroll service, there is an increased risk that errors and irregularities could occur and remain undetected.

## **Leave Accruals**

The Board and Authority officials should establish comprehensive policies and procedures to help ensure that staff properly calculate and deduct the vacation and sick leave time used from employee leave accrual balances and that leave is earned in accordance with Authority policies and Board resolutions. Authority officials should also periodically verify the accuracy of employee leave records for leave time earned and used. According to the Authority's employee handbook, employees who work at least a 30-hour workweek are eligible for paid vacation and sick leave benefits. The handbook also stipulates that employees may earn up to a maximum of 1,520 sick leave hours and sick leave should no longer be accumulated once the maximum is reached.

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<sup>4</sup> Salaries and wages totaled \$508,400 and employee benefits totaled \$111,600.

Although the Authority's employee handbook explains the eligibility for leave and the amount of leave time accrued, Authority officials have not established policies and procedures to maintain leave accrual balances or provided for periodic independent management reviews of leave accrual records and balances. The Accounts Manager maintains all employees leave accrual records in a computerized spreadsheet, with no oversight.

We reviewed the leave records for all 15 eligible employees during our audit period to determine whether leave time used was properly deducted from the leave accrual balances and that employees earned the appropriate leave accruals authorized by the Authority's employee handbook. We found 28 recording errors for 11 of the 15 employees' leave records or 73 percent of the records we reviewed.<sup>5</sup> For example:

- Seven employees' leave accrual balances were not appropriately reduced by 60.75 hours of vacation leave and 68.75 hours of sick leave (valued at approximately \$1,900) when time records indicated the employees used leave. One of these employees was overpaid \$352 for 32 hours of unused vacation time upon leaving Authority employment for which she was not entitled.
- One employee accrued 121.22 more hours of sick leave than the maximum number of sick leave hours allowed by the employee handbook.
- Four employees were not credited with 102.7 hours of vacation leave for the annual service credits to which they were entitled. For example, the Accounts Manager understated her vacation leave accrual from May 1, 2014 through February 28, 2015 by 46.7 hours.
- Five employees' leave accrual balances were reduced by 20.5 hours of vacation leave and 21.75 hours of sick leave when the time records indicated these employees were either at work or not paid for the leave time used.

Accurate leave records are essential for ensuring that Authority employees receive the leave to which they are entitled and determining the amount of payments due to employees for unused leave time upon retiring or leaving Authority employment. The errors we identified show that the Authority's process for maintaining leave accrual records needs improvement.

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<sup>5</sup> We found multiple errors in some employees' leave records.

## Security Services

The Authority requires security during the week and during special events. The Market Manager was responsible for ensuring the Authority has adequate security. To accomplish this, the Authority paid off-duty Onondaga County Sheriff's Office deputies \$166,943 in wages during our audit period for security services. Although the Authority considers deputies to be independent contractors, their payments are processed through the Authority's payroll<sup>6</sup> to facilitate the biweekly payments and the preparation of federal information returns (Form 1099s) pertaining to non-employee compensation. The Board has not entered into contractual agreements with these officers stipulating the services to be provided or establishing procedures specifying how officers are to submit the number of hours worked for payroll processing.

One officer is in charge of scheduling security assignments at the Authority. The officer records the total hours each officer worked on an invoice and submits it to the Market Manager for review on a biweekly basis. However, the Authority receives no time records or other documentation to support these hours. The Market Manager then sends the invoice to the Accounts Manager who includes these hours on the Authority's payroll.

We reviewed invoices for five months of our audit period and the supporting records to determine if the hours and amounts paid to officers agreed with the time records and Board-established hourly rates. During this period the Authority paid 17 officers \$53,108 based on submitted invoices showing a total of 2,074 hours worked. We found no discrepancies in the hourly rate paid to these officers. However, due to a lack of supporting time records, Authority officials have no assurance that the number of hours each officer was paid for was accurate.

We requested supporting documentation from the officer in charge of scheduling and reporting hours to the Market Manager. The officer told us that he does not keep the schedules used to track each officer's hours worked, officers do not submit individual time records showing the hours actually worked to Authority officials and he destroys these schedules the day after the pay period ends. However, on June 1, 2015 when we requested the schedules for the May 19, 2015 through June 1, 2015 pay period, we were told that the schedules had already been destroyed.

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<sup>6</sup> The Authority also contracts with a security company for certain security services. This company submits invoices to the Authority, which are paid through the claims process rather than payroll. Payments to the security company were not included within the scope of our audit.

Authority officials told us they could not confirm that the work hours being reported were accurate but the invoices submitted were reviewed for reasonableness, based on how many officers are usually needed throughout the week. However, the lack of adequate time records results in a significant risk that the Authority could pay security officers for time they did not work.

## **Recommendations**

The Director should:

1. Compare payroll reports with employee time records when certifying payrolls to ensure that payments are based on actual hours or days worked and Board-authorized pay rates and annual salaries.

The Board should:

2. Establish a comprehensive leave accrual policy that incorporates the duties, records and procedures to be followed when maintaining leave records and ensure there is proper oversight of leave accruals.
3. Require security officers to submit detailed time records to support the hours worked.
4. Consider entering into contractual agreements for security services with the officers detailing the terms, services and the documentation to be provided.

## Debit Cards

Debit cards pose significant risks because individuals using them have direct access to the Authority's bank accounts and unauthorized use may not be readily detected. Unlike using a credit card, where a statement is received and the purchase can be examined before payment is made, using a debit card allows a payment to be directly withdrawn from the Authority's bank account at the time of purchase before approval is authorized and provides no opportunity for Authority officials to determine if the purchase is for legitimate purposes before it is paid for. Therefore, it is essential the Board establish formal written policies and implement procedures for using these cards.

Authority officials need to improve internal controls over debit card transactions to adequately safeguard Authority assets. Authority officials adopted a business check card policy (policy) for debit card use, which states that card use is limited to budgeted expenditures for such purchases as travel, meals, conferences, emergency or crisis situations and purchases where it is impractical to issue paper checks or where paper checks would not be accepted. The policy also states that receipts for purchases made with the card shall be filed with each monthly bank reconciliation and that the Treasurer shall review the debit card statements and receipts on a quarterly basis. The Director is responsible for ensuring card security and overseeing card use, while the Accounts Manager is responsible for recording the debit card transactions listed on the monthly bank statements in the accounting records. Although the Treasurer told us he reviews these accounting entries, he does not review the debit card statements and receipts as required by the policy.

We reviewed all 71 debit card transactions totaling \$41,342 made during our audit period to determine if these charges were adequately supported and made for proper Authority purposes. We found that 25 debit card transactions totaling \$10,347 or 35 percent did not have supporting documentation filed with the bank reconciliation as required. Based on the descriptions in the accounting records, these transactions included such purchases as train and airline tickets, lodging, meals and online purchases. Authority officials were not able to provide us with supporting documentation for 19 of these transactions totaling \$8,138. Therefore, Authority officials have no assurance that these purchases were for proper Authority purposes.

We found two automatic cash withdrawals made with the debit card totaling \$1,006 that contained no supporting documentation were the

result of fraudulent identity theft incidents. Bank officials discovered these incidents and reimbursed the Authority for the withdrawals. Although the money was eventually recovered, allowing the use of debit cards places significant funds at risk for misappropriation. Had Authority officials used credit cards instead, payments would not have been issued until after the charges were verified. Furthermore, Authority officials did not follow the Board's established policy and retain receipts or supporting documentation for all debit card transactions or perform thorough reviews of these transactions. As a result, there is a substantially increased risk that funds could be misused and go undetected.

## **Recommendations**

The Board should:

5. Strongly consider ending its practice of using debit cards and instead consider using credit cards for purchases as allowed through the Authority's policy.
6. Update its policy to require the Treasurer to review debit card statements and receipts on a monthly basis and ensure that Authority officials follow established policy procedures.



## **APPENDIX A**

### **RESPONSE FROM AUTHORITY OFFICIALS**

The Authority officials' response to this audit can be found on the following page.



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December 21, 2015

Office of the State Comptroller,

As President of the Central New York Regional Market Authority (Authority), I wish to thank the Comptroller's office for the courteous and professional manner in which the auditor took for the Authority's Internal Controls Over Financial Operations Audit. The auditors took time to speak to both staff members and the Chairman of the Authority's Audit Committee in both the entry and exit meetings.

We are in agreement with the findings of the audit. The Executive Director has drafted policies which will address the findings of the audit, which he was able to review with the auditors at the exit meeting. The authority will present the action plan, along with any other comments after the final audit is released.

Again, thank you for your input and the professionalism of your staff members.

Sincerely,

Mr. John Musumeci

Board President

## APPENDIX B

### AUDIT METHODOLOGY AND STANDARDS

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

- We interviewed and observed Authority officials and employees to obtain an understanding of the procedures used to process payroll and employee benefits and maintain leave accruals records.
- We reviewed Board minutes and the Authority's employee handbook establishing employee benefits for our audit period.
- We reviewed payroll and leave records for our audit period.
- We reviewed all payroll payments made to the Director, Accounts Manager and Market Manager during our audit period to determine if they were paid in accordance with Board-approved rates.
- We also reviewed all the payroll records for all other Authority employees for four months of our audit period to determine if the biweekly compensation paid was accurately calculated and paid in accordance with Board-approved rates. We selected three months during the 2014-15 year using a random sample generator and included the last month of the audit period (May 2015) as the fourth month in our sample.
- We reviewed leave accruals for all eligible Authority employees. We compared time card and payroll records to leave records to determine if correct leave types and amounts were deducted from the employees' leave accrual balances. We also verified that the amount of accrued leave the employee earned complied with the Authority's employee handbook.
- We reviewed all security invoices of the off-duty Onondaga County Sheriff's Office deputies for five months during our audit period and interviewed Authority officials and security officers to determine if the hours and amounts paid to officers were adequately supported by time records and reflected hourly rates established by the Board. We selected three months during the 2014-15 year using a random sample generator (May, June and September 2014) and included December 2014 and the last month of the audit period (May 2015) for our five sample months.
- We reviewed the Authority's business check card policy.
- We reviewed all checking account bank statements during the audit period to identify debit card transactions and traced these transactions to supporting documentation, when available.

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.

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