



Town of Edwards

Internal Controls Over Selected Financial Operations

Report of Examination

Period Covered:

January 1, 2011 — April 30, 2012

2013M-20



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

April 2013

Dear Town Officials:

A top priority of the Office of the State Comptroller is to help local government officials manage government resources efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support government operations. The Comptroller oversees the fiscal affairs of local governments statewide, as well as compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving operations and Town 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 Town of Edwards, 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 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 Town of Edwards (Town) is located in St. Lawrence County and has a population of 1,160 residents. The Town contained the Village of Edwards through our audit period. The Village was dissolved on December 31, 2012 and the Town has taken over the services the Village previously provided to its residents. The Town Board (Board), which is composed of five members, is the legislative body responsible for the general management and control of the Town's financial and operational affairs. The Town Supervisor (Supervisor), who is a member of the Board, is responsible for the receipt, disbursement and custody of Town moneys.

The Town provides various services to its residents including snow plowing, street lighting, road maintenance services, a library, and general government support. The Town primarily funds its services through real property taxes, sales taxes, and State aid. The Town's 2012 budgeted operating expenditures totaled approximately \$1.1 million.

Scope and Objective

The objective of our audit was to assess the Town's financial condition and internal controls over cash disbursements for the period January 1, 2011 through April 30, 2012. We expanded the scope of our audit back to January 1, 2008 and forward to December 31, 2012 to review financial trends. Our audit addressed the following related questions:

- Does the Board adopt realistic budgets that are structurally balanced, routinely monitor financial operations, and take appropriate actions to maintain the Town's financial stability?
- Are internal controls over cash disbursements by the Supervisor adequate to safeguard the Town's cash assets?

Audit Results

The Board and Town officials did not adequately monitor the Town's financial operations and take timely action to maintain the Town's financial stability. The fund balances in the Town's major operating funds fluctuated significantly over the last four years primarily because the Board over-appropriated fund balance in the budget and allowed the budget to be overspent. This happened because the Board did not have a policy related to maintaining a reasonable level of fund balance. In addition, the Board did not have long-term financial plans.

Duties relating to the Town's financial operations are not adequately segregated. The Supervisor is responsible for preparing and disbursing checks, preparing monthly bank reconciliations, recording

cash disbursement entries into the accounting records, and preparing monthly reports to the Board, without the Board providing for an independent review and verification of her work. The Board also has not instituted controls to compensate for this lack of segregation of duties, such as reviewing bank statements, canceled checks, and reconciliations. Although our tests did not identify any improper cash disbursements, Town officials should correct these control weaknesses, because they increase the risk that inappropriate payments could be made and not be detected.

Comments of Local Officials

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

Introduction

Background

The Town of Edwards (Town) is located in St. Lawrence County and has a population of 1,160 residents. The Town included the Village of Edwards (Village) through our audit period. The Village dissolved on December 31, 2012, and the Town took over the services the Village previously provided to its residents. The Town Board (Board), which is composed of five members, is the legislative body responsible for the general management and control of the Town's financial and operational affairs. The Town Supervisor (Supervisor), who is a member of the Board, is responsible for the receipt, disbursement and custody of Town moneys. The Supervisor also has responsibility for the Town's accounting records, preparing and signing checks and providing financial reports to the Board.

The Town provides various services to its residents including snow plowing, street lighting, road maintenance services, a library, and general government support. The Town's major operating funds are the town-wide general fund, town-wide highway fund and the part-town highway fund.¹ The Town's 2012 budgeted operating expenditures totaled approximately \$1.1 million, funded primarily by real property taxes, sales taxes, and State aid. The town-wide general fund accounted for 31 percent of these appropriations; the part-town general fund for 1 percent; the highway town-wide for 46 percent; the part-town highway fund for 18 percent; the library fund for 3 percent; and the special lighting district for less than 1 percent.

Objective

The objective of our audit was to examine the Town's financial condition and internal controls over cash disbursements. Our audit addressed the following related questions:

- Does the Board adopt realistic budgets that are structurally balanced, routinely monitor financial operations, and take appropriate actions to maintain the Town's financial stability?
- Are internal controls over cash disbursements by the Supervisor adequate to safeguard the Town's cash assets?

Scope and Methodology

We examined the Town's financial data and internal controls over cash disbursements for the period January 1, 2011 through April 30, 2012. We expanded the scope of our audit back to January 1, 2008 and forward to December 31, 2012 to review financial trends.

¹ The town-wide general fund and the town-wide highway fund had a tax base that encompassed the whole Town, including the Village. The part-town general and part-town highway funds had tax bases that encompassed only the portion of the Town that was outside the Village.

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 Town officials and their comments, which appear in Appendix A, have been considered in preparing this report. Town officials generally agreed with our recommendations and indicated they will develop a corrective action plan to address them.

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 Town Clerk's office.

Financial Management

A local government's financial condition reflects its ability to provide services on a continuing basis. This includes generating sufficient recurring revenues to finance recurring expenditures and provide necessary services, while maintaining sufficient cash flow to pay bills and other obligations when due. The Board is responsible for making sound financial decisions that are in the best interests of the Town and the taxpayers who fund its operations. This responsibility requires the Board to adopt structurally balanced budgets and monitor financial operations throughout the year. In the event a local government experiences fiscal stress, good financial management practices dictate that it develop a plan to address it on both a short-term and long-term basis.

The Board has not adopted realistic budgets, has not adequately monitored the Town's financial operations and has not taken timely action to maintain the Town's financial stability. The Town's major operating funds were the town-wide general fund, town-wide highway fund and town-outside-village highway fund.² The fund balances in these funds fluctuated significantly over the last four years primarily because the Board over-appropriated fund balance in the budget and allowed the budget to be overspent. This happened because the Board did not have a policy related to maintaining a reasonable level of fund balance. In addition, the Board did not have long-term financial plans.

Budget Monitoring

Town officials must be vigilant in monitoring year-to-date revenues and expenditures against corresponding budget estimates. Such monitoring can be performed through the use of budget status reports provided to the Board. The Board should review budgetary status reports, inquire about revenues and expenditures not meeting expectations, and ensure corrective action or budget amendments are implemented before financial condition is negatively affected. In addition, Town Law requires that the Supervisor should not permit any fund or appropriation account to be overdrawn at any time.

The Board needs to improve its monitoring of the Town's financial operations and take timely action to maintain the Town's financial stability. The Supervisor does not provide Board members with monthly budget status reports (budget-to-actual comparisons). Both the general and highway town-wide funds were over-expended in every year except one from 2008 through 2011 as illustrated in Table 1.

² We did not consider the Town's part-town general fund to be a major operating fund for purposes of fiscal analysis with total appropriations of under \$6,000 per year.

Table 1: Budget vs. Actual Expenditures					
	2008	2009	2010	2011	Total
General Fund – Town-Wide					
Budgeted Expenditures	\$297,282	\$312,557	\$308,149	\$331,995	\$1,249,983
Actual Expenditures	\$320,796	\$328,322	\$328,386	\$342,227	\$1,319,731
Over/Under Budget	(\$23,514)	(\$15,765)	(\$20,237)	(\$10,232)	(\$69,748)
Highway Fund – Town-Wide					
Budgeted Expenditures	\$384,920	\$522,400	\$485,000	\$494,555	\$1,886,875
Actual Expenditures	\$541,336	\$626,363	\$479,169	\$703,277	\$2,350,145
Over/Under Budget	(\$156,416)	(\$103,963)	\$5,831	(\$208,722)	(\$463,270)

According to the Town Supervisor, since July 2011 she has been providing the General Ledger to the Board for review prior to each monthly meeting. This record shows expenditures incurred to date along with a comparison of budgeted appropriations. We question the effectiveness of this practice considering that appropriations were exceeded again in 2011 for the two town-wide funds. For 2011, the Town over-expended approximately \$250,000 in individual accounts in its major funds. For example, the Machinery and Equipment, capital outlay account was over-expended by \$21,912, and the Machinery, contractual expenditures account was over-expended by \$19,035. There was no indication that the Board amended the budget or made budget transfers between accounts during our entire audit period to prevent the accounts from being overdrawn. Had Board members adequately reviewed budget status reports, they could have identified and addressed the significant negative budget variances in the expenditures for the town-wide general and highway funds. Without proper controls to insure accounts are not overdrawn, there is a risk that the Town's financial position may worsen.

Fund Balance

A key measure of financial condition is the level of fund balance, which represents resources remaining from prior fiscal years. Unexpended surplus funds³ are the available portion of fund balance that can be used to manage unexpected costs or unanticipated shortfalls in estimated revenues. Inadequate unexpended surplus funds limit a local government's ability to manage emergencies and other unanticipated occurrences. Municipalities should carry over a

³ The Governmental Accounting Standards Board (GASB) issued Statement 54, which replaces the fund balance classifications of reserved and unreserved with new classifications: nonspendable, restricted, and unrestricted (comprising committed, assigned, and unassigned funds). The requirements of Statement 54 are effective for fiscal years ending June 30, 2011 and beyond. To ease comparability between fiscal years ending before and after the implementation of Statement 54, we will use the term 'unexpended surplus funds' to refer to that portion of fund balance that was classified as unreserved, unappropriated (prior to Statement 54), and is now classified as unrestricted, less any amounts appropriated for the ensuing year's budget (after Statement 54).

reasonable amount of unexpended surplus funds from one year to the next. Each municipality needs to assess what's reasonable for their particular situation considering various factors such as timing of receipts and disbursements, volatility of revenues and expenditures, contingency appropriations, and reserves that have been established for various purposes. The Board should adopt a policy that addresses the level of unexpended surplus funds that should be maintained. This policy can be used from year-to-year in preparing the budget to ensure that unexpended surplus funds are consistently maintained at an adequate level.

The Board has not developed a policy related to maintaining a reasonable level of fund balance. The Supervisor told us that while preparing the following year's budget, she estimates the amount of fund balance that will be available at year end and the Board appropriates all of this amount to in order to minimize the tax levy. In some instances, as shown in Tables 2-4, the Board appropriated more fund balance than was actually available, resulting in a deficit. While a reduction in tax levy benefits taxpayers in the short term, fund balance should not be depleted to such a low level that there is insufficient cash available for paying bills or managing unforeseen events.

The Government Finance Officers Association (GFOA) recommends that local governments, at a minimum, maintain unexpended surplus fund balance of no less than two months (approximately 17 percent) of regular expenditures or revenues.⁴ However, the desired level of unexpended surplus fund balance should be assessed based upon a local government's specific circumstances. The following tables show the fund balance trends in the Town's major operating funds over the last four years:

Table 2: General Fund – Town-Wide Fund Balance				
	2008	2009	2010	2011
Fund Balance at Year End	\$27,361	\$32,264	\$2,278	\$24,926
Appropriated Fund Balance	\$15,000	\$25,000	\$10,000	\$8,850
Unexpended Surplus/(Deficit) Funds	\$12,361	\$7,264	(\$7,722)	\$16,076
Following Year's Budgeted Appropriations	\$312,557	\$308,149	\$331,995	\$340,202
Unexpended Surplus Funds as % of Following Year's Appropriations	4.0%	2.4%	(2.3%)	4.7%

⁴ GFOA of the US and Canada, Best Practice: "Appropriate Level of Unrestricted Fund Balance in the General Fund (2002 and 2009)"

Table 3: Highway Fund – Town-Wide Fund Balance				
	2008	2009	2010	2011
Fund Balance at Year End	(\$9,027)	\$3,957	(\$4,669)	\$54,499
Appropriated Fund Balance	\$0	\$0	\$0	\$0
Unexpended Surplus/(Deficit) Funds	(\$9,027)	\$3,957	(\$4,669)	\$54,499
Following Year's Budgeted Appropriations	\$522,400	\$485,000	\$494,555	\$502,410
Unexpended Surplus Funds as % of Following Year's Appropriations	(1.7%)	0.8%	(0.9%)	10.8%

Table 4: Highway Fund – Town-Outside-Village Fund Balance				
	2008	2009	2010	2011
Fund Balance at Year End	\$30,212	\$7,459	\$7,922	\$16,242
Appropriated Fund Balance	\$50,000	\$0	\$45,000	\$0
Unexpended Surplus/(Deficit) Funds	(\$19,788)	\$7,459	(\$37,078)	\$16,242
Following Year's Budgeted Appropriations	\$206,700	\$211,000 ^a	\$217,400	\$201,600
Unexpended Surplus Funds as % of Following Year's Appropriations	(9.6%)	3.5%	(17.1%)	8.1%
^a The 2010 budget for the town-outside-village highway fund also contained a provision to increase the fund balance by \$8,700.				

Since the Village dissolved on December 31, 2012, the Town now has one general fund and one highway fund. The 2013 budget appropriated fund balance of \$15,000 in the general fund and \$15,000 in the highway fund. Preliminary unaudited numbers for 2012 results of operation provided by the Supervisor indicate that the unexpended surplus funds in the general fund increased to 10.6 percent of 2013 appropriations and that unexpended surplus funds in the highway fund decreased to 6.5 percent.

While the Town's financial condition has improved over the last two years, it is imperative that Town officials determine how much fund balance is reasonable for this municipality, closely monitor budget-to-actual results, and take corrective action when needed to avoid overspending appropriations. Failure to do so increases the risk that the Town may not have sufficient funds to manage emergencies or other unanticipated occurrences, which could jeopardize Town operations and the services provided to its residents.

Long-Term Planning

An important Board oversight responsibility is to plan for the future by setting adequate long-term priorities and goals. To address this responsibility, it is important to develop comprehensive, multiyear financial and capital plans to estimate the future costs of ongoing services and future capital needs. Effective multiyear plans project operating and capital needs and financing sources over a three- to five-year period. Planning on a multiyear basis allows officials to identify developing revenue and expenditure trends and set long-term priorities and goals. It also allows officials to assess the impact and merits of alternative approaches to financial issues, such as the use of fund balance to finance operations. It is essential that long-term financial plans are monitored and updated on an ongoing basis to ensure that decisions are guided by the most accurate information available.

During our audit period, Town officials did not have a formal long-term capital or operational plan. Town officials told us that they do discuss long-term planning. Since the Town took over the former Village's water and sewer operations in December 2012, it's even more imperative that the Board develops long-range plans. Without multiyear operational and capital plans, the Town is not sufficiently prepared to ensure fiscal stability in the long term.

Recommendations

1. The Board should develop a fund balance policy that establishes a reasonable amount of fund balance that should be maintained in order to meet the Town's needs.
2. The Supervisor and Board should develop and adopt budgets that include realistic estimates for revenues, expenditures and fund balance available for appropriation.
3. The Supervisor should provide periodic budget status reports to the Board.
4. The Board should monitor actual results of Town operations against budget estimates throughout the fiscal year and ensure that appropriations are available before funds are expended. The Supervisor should not permit any fund or appropriation account to be overdrawn at any time.
5. The Board should develop long-term financial and capital plans that project operating and capital needs and financing sources for a three- to five-year period. These plans should be monitored and updated on an ongoing basis.

Cash Disbursements

The Board is responsible for establishing adequate internal controls to properly safeguard the Town's cash assets. The Board should establish controls to ensure that all disbursements are properly authorized, are supported by appropriate documentation, are for valid business purposes and are properly recorded. Furthermore, job duties should be properly segregated to ensure that no single person controls all phases of a transaction. When it is not practical to segregate duties, Town officials should consider implementing compensating controls. Town Law requires the Supervisor to present all supporting books, records, receipts, warrants, vouchers, and canceled checks or check images for the fiscal year to the Board by January 20 of the following fiscal year. The Board is required to audit, or to contract with an independent auditor to audit, the accounting records and reports. An annual audit is particularly important in smaller operations which may not have an adequate system of internal controls because employees are required to perform duties that should be segregated.

The Board did not adequately segregate duties over the cash disbursement process or implement compensating controls. Town officials did not establish any policies, procedures or guidelines that govern the disbursement of cash. The Supervisor is responsible for preparing and disbursing checks, preparing monthly bank reconciliations, recording cash disbursement entries in the accounting records, and preparing monthly reports of receipts and disbursements to the Board. Compounding these control weaknesses, the Board did not institute controls to compensate for this lack of segregation of duties such as reviewing bank statements, canceled checks or bank reconciliations prepared by the Supervisor. In addition, the Board did not perform, or provide for, an annual audit of the Supervisor's records for the 2011 fiscal year. Town officials told us that the Board was going to conduct a review in January but postponed it until early June. They later decided not to perform an audit since the State Comptroller's office was going to be conducting an audit. However, our audit of the Town does not relieve the Board of its responsibility to audit or cause an audit of the Supervisor's records. These procedures give the Board the opportunity to provide a system of checks and balances over the Supervisor and verify that financial transactions have been recorded and reported accurately and that cash has been accounted for properly.

Due to these control weaknesses, we reviewed 187 cash disbursements, totaling approximately \$254,000, to determine if payments were Board-authorized and legitimate. In addition, we reviewed 86 transfer

payments (all checks payable to other funds) totaling approximately \$2 million to ensure that they were deposited into Town bank accounts. We reviewed the Supervisor's bank reconciliations for two months and found no significant discrepancies. However, the Supervisor had not reconciled the Trust and Agency's checking account. This account had a balance of approximately \$6,200 more than was recorded in the records at the end of March 2012. The Supervisor was unable to explain the reason for this balance and Board members interviewed had been unaware this account contained an overage. The internal control weaknesses identified increase the risk that inappropriate cash disbursements could occur and remain undetected and uncorrected.

Recommendations

6. The Board should segregate the Supervisor's incompatible duties. If it is impractical to segregate duties, the Board should increase oversight of the Town's financial records by having someone else receive and review the bank statements and canceled checks before they are given to the Supervisor and by reviewing the Supervisor's bank reconciliations.
7. The Board should annually audit, or cause to be audited, the financial records and reports of the Town Supervisor.
8. The Supervisor should research the activity in the Trust and Agency checking account to determine the cause of the excess moneys and provide an accounting to the Board. Any action to transfer these excess moneys to another fund should first be approved by the Board and documented in the minutes.

⁵ The Trust and Agency checking account is used for assets held by a government as an agent for individuals, private organizations, or other governments and/or other funds. Normally, just enough moneys are transferred into this account to be paid out dollar for dollar. Any remaining balance in this account should be the result of outstanding (un-cashed) checks.

APPENDIX A

RESPONSE FROM LOCAL OFFICIALS

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

TOWN OF EDWARDS

Phone 315-562-3704
Fax 315-562-2010
Town Supervisor
Sharee Lanphear/562-3704
Town Clerk
Patricia Davis/562-3400
Highway Superintendent:
Daune Sykes/ 562-3265

P.O. Box 24
Edwards, New York 13635

Town Council:
Karl French
Amy Sykes
Emery Webb
Arthur Whitmarsh

Office of the State Comptroller

State Office Building Room 409

333E Washington Street

Syracuse, NY 13202

April 2nd, 2013

Dear Ms. Wilcox,

On Thursday March 7th, 2013 [REDACTED] reviewed the recent examination of the Town of Edwards with myself. No others were in attendance.

The Edwards Town Board has reviewed the report and we have no objection to the findings.

The Town of Edwards has corrected most of the items that were of concern. We are presently working on the corrective action plan.

Please feel free to call if you should have any questions, 315-562-3704.

Respectfully,

✓ Sharee D. Lanphear, Supervisor

Town of Edwards

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1400 Independence Avenue, S.W., Washington, D.C. 20250-9410.
Or call: (800) 795-3272 (voice) or (202) 720-6382 (TDD).

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

The objective of this audit was to evaluate the Town's financial condition and internal controls over cash disbursements for the period January 1, 2011 to April 30, 2012. We expanded our scope period for financial condition back to January 1, 2008 and forward to December 31, 2012. To accomplish the objectives, we performed the following audit procedures:

- We interviewed Town officials to gain an understanding of the procedures and corresponding controls related to each of our audit objectives.
- We performed an analysis of the Town's fund balance for the last four years using the Town's Annual Update Document submitted to the Office of the State Comptroller and the Board-adopted budgets.
- We reviewed the minutes of the Board meetings during our audit period for evidence of the Board's budget process in preparing and monitoring the budget.
- We interviewed the Supervisor and Board members to obtain an understanding of the budget development and monitoring process.
- We reviewed monthly reports of cash receipts and disbursements provided to the Board by the Supervisor.
- We interviewed Town officials to determine if they had a long-term planning process in place for operational and capital needs.
- We reviewed bank statements and abstracts to identify the population of disbursements data by accounting for all checks and any gaps in check sequences.
- We tested a random sample of 100 disbursements between the general and highway funds in proportion to the population of each fund for the audit period.
- We reviewed payroll records and examined a non-biased judgmental sample of two pay periods for all Town employees to determine if employees' pay was supported by authorization (i.e., board resolution, contractual agreements).
- We identified all wage or salary payments to the Supervisor and compared the total amounts paid to Board-authorized wages or salaries.
- We scanned abstracts and cash disbursement journals for the audit period for questionable payments (e.g., unusual vendors and payments made to key Town officials such as the Supervisor; Board Members and the Highway Superintendent) and reviewed the corresponding claim packet for reasonableness and proper support. We also traced to the related canceled check and to a certified abstract.

- We reviewed the cash disbursement journal for all cash accounts during our audit period to identify all checks written for bank transfers. We then reviewed all bank statements to identify and assess if the total amount to be transferred during our audit period was transferred to a Town bank account.
- We selected a non-biased judgmental sample of two months of bank reconciliations for each bank account to verify the propriety and accuracy of the bank reconciliations.

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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

APPENDIX C

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