



# Town of Florida

## Town Clerk Operations

### Report of Examination

Period Covered:

January 1, 2011 — June 30, 2012

2012M-215



Thomas P. DiNapoli

# Table of Contents

	<b>Page</b>
<b>AUTHORITY LETTER</b>	2
<b>INTRODUCTION</b>	3
Background	3
Objective	3
Scope and Methodology	4
Comments of Local Officials and Corrective Action	4
<b>TOWN CLERK OPERATIONS</b>	5
Tax Collector	5
Town Clerk	8
Annual Audit	10
Physical Security	11
Recommendations	11
<b>APPENDIX A</b> Response From Local Officials	13
<b>APPENDIX B</b> Audit Methodology and Standards	16
<b>APPENDIX C</b> How to Obtain Additional Copies of the Report	18
<b>APPENDIX D</b> Local Regional Office Listing	19

# State of New York Office of the State Comptroller

---

---

## **Division of Local Government and School Accountability**

February 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 Florida, entitled Town Clerk 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*

# Introduction

## Background

The Town of Florida (Town) is located in Montgomery County (County), encompasses about 50 square miles and has a population of approximately 2,700. The Town Board (Board), which comprises four elected Board members and an elected Town Supervisor, governs the Town. The Board has the power to impose taxes on real property located within the Town and is responsible for the general management and control of Town finances, including the oversight of the collection of real property taxes. The Supervisor is the chief executive officer and chief financial officer.

The Town's elected Town Clerk (Clerk) is also the Tax Collector. The Clerk collects real property taxes pursuant to warrants from the Montgomery County Board of Legislators. The warrants direct the Clerk to collect taxes for the Town and County and remit those taxes to the Town Supervisor and County Treasurer. In 2010, 2011 and 2012, the adjusted warrants from the County totaled \$2.3 million, \$2.6 million and \$2.6 million, respectively.

The Clerk is also responsible for collecting revenues for death certificates, planning and zoning fees, building permits, dog licenses, New York State Department of Environmental Conservation licenses, property rentals, youth program charges and transfer station permits. The Clerk reported collections of \$42,162 in 2011 and \$21,398 from January 1, 2012 to June 30, 2012 for these revenues.

The Montgomery County Sheriff's Department contacted our Office in June 2012 with concerns about a potential cash shortage in the Clerk's office. We met with an Investigator from the Sheriff's Department who informed us that it appeared a family member of the Clerk had gained access to and stolen cash from tax collections. As a result of this information, we initiated an audit of the Clerk's financial operations. During our audit, the Clerk expressed that she had concerns that this family member was gaining access to taxpayer funds and removing them from her possession.

## Objective

The objective of our audit was to assess internal controls over Town Clerk operations. Our audit addressed the following related question:

- Are internal controls over Town Clerk's operations adequate to safeguard taxpayer dollars?

**Scope and  
Methodology**

We examined the Clerk’s records for the period January 1, 2011 to June 30, 2012. We extended our tests of the Tax Collector back to January 1, 2010.

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.

**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 planned to initiate corrective action.

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and forwarded to our office within 90 days, pursuant to Section 35 of the General Municipal Law. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board to make this plan available for public review in the Clerk’s office.

## Town Clerk Operations

The Clerk and the Board must establish a system of internal controls to safeguard taxpayer dollars. The Clerk is responsible for receiving, recording, depositing, disbursing, and reporting all moneys collected in an accurate and timely manner. This requires maintaining accurate and complete records and reports, ensuring that collections are physically secure, promptly depositing moneys into the Town's bank accounts, and disbursing moneys to the appropriate parties. The Board is responsible for providing oversight for the Clerk's operations.

The Town's elected Clerk is also the Tax Collector. The Clerk is solely responsible for collecting payments, issuing receipts and recording and depositing collections for Town fees and real property tax revenues. The Clerk used two separate bank accounts for these collections: one for licenses and other fees (Clerk's account) and one for real property taxes (Tax Collection account).

We found that at least \$19,107 of taxpayer funds were missing from 2010 through 2012. We also identified that the Clerk transferred money between accounts under her control to cover up these shortfalls. In addition, because the Clerk did not maintain adequate, accurate and complete records and reports and did not physically secure collections, there may have been transactions that were not accounted for and additional moneys missing. We were unable to determine if this was the case or quantify additional missing moneys because the records were so poorly maintained.

### Tax Collector

The Clerk is accountable for all tax moneys collected by her office. Town Law and Real Property Tax Law set forth the legal requirements the Clerk must follow to record, deposit, and remit taxes. The Clerk is responsible for the accurate and timely recording of tax collections in the accounting records and for depositing and securing all moneys collected. The Clerk must first pay all tax money deposited to the Supervisor until the Supervisor has been fully paid and remit any additional taxes collected to the County Treasurer by the 15th day of each month following receipt. At the end of the collection period, the Clerk is required to settle with the County Treasurer and must account for the taxes collected, amounts remitted to the Supervisor and County Treasurer, any adjustments to the tax roll, and the taxes that remain unpaid. At this time, the Clerk must also turn over all interest and penalties collected for delinquent real property taxes to the Supervisor.

We found that the Clerk did not maintain adequate records to document

tax collections. She did not record collections in a cash receipts journal and only documented collections by making notations of the payment dates and any interest and penalties paid on the tax bills. At the end of each month during the tax collection period the Clerk turns the paid tax bills over to the County where the notations made by the Clerk are manually entered into the County's computerized real property tax system. The County then provides the Clerk with a report detailing and summarizing the notations that were made on the tax bills. The Clerk uses this report to determine total collections for the month and the amounts to remit to the Supervisor and County Treasurer.

The Clerk was solely responsible for preparing deposits and used duplicate deposit slips when preparing deposits. These duplicate deposit slips detailed the individual checks deposited as well as the total cash deposited. However, because the Clerk did not maintain a formal record of collections received, when preparing deposits, the Clerk simply included the checks and cash on hand and did not verify that all payments received since the prior deposit were included. As a result, moneys that were misappropriated from the time the Clerk collected the receipts to the time she prepared the deposit slips would not be identified by the Clerk.

To determine whether deposits were made intact, we used the Clerk's itemized deposit slips and bank records to reconcile all real property tax deposits with real property tax payments according to the notations made by the Clerk on the tax bills for 2010, 2011 and 2012. In total there were 139 deposits made totaling in excess of \$6 million.<sup>1</sup> We also reviewed bank account activity for 2010, 2011 and 2012 to determine whether appropriate remittances were made to the County Treasurer and Town Supervisor in accordance with the tax warrants.

Deposit Shortages – We identified a shortage in tax collections deposited totaling \$18,667. This included four instances, totaling \$770, when the total cash on the deposit slip was not deposited and an adjustment was made to the deposit slip to reduce the cash amount. We also identified 71 instances totaling \$17,897 in which the Clerk's records indicate that moneys were collected but were not included on deposit slips or deposited.

---

<sup>1</sup> Forty-five deposits in 2010 totaling \$1,857,511; 47 deposits in 2011 totaling \$2,091,245; 47 in 2012 totaling \$2,097,631



<b>Table 1: Real Property Tax Deposit Shortage</b>					
<b>Fiscal Year</b>	<b>Deposit Slip Adjustments</b>		<b>Collections Not Deposited Intact</b>		<b>Total Shortage</b>
	<b>Number</b>	<b>Amount</b>	<b>Number</b>	<b>Amount</b>	
2010	1	\$100	22	\$3,605	\$3,705
2011	1	\$20	26	\$5,647	\$5,667
2012	2	\$650	23	\$8,645	\$9,295
<b>Total</b>	<b>4</b>	<b>\$770</b>	<b>71</b>	<b>\$17,897</b>	<b>\$18,667</b>

County Settlement and Interest and Penalties – These shortages prevented the Clerk from properly settling with the County Treasurer and adequately accounting for and remitting interest and penalties to the Supervisor. In 2010, the Clerk had sufficient funds available in her tax collection bank account to make the final payment to the County. However in 2011 and 2012, due to the shortages, the tax collection bank account did not have sufficient funds to make the final payments to the County. As a result, in 2011 after making the final payment, the tax collection account had a deficit balance of approximately \$400. As a result, she transferred \$400 from the Clerk account to cover this shortfall. In 2012, the Clerk deposited \$1,000 of Clerk revenues into the tax collection account in attempt to cover up another cash shortfall. However, she still did not have sufficient funds to make the final payment. As a result she paid the County approximately \$2,800 less than the total due. She then deposited an additional \$2,800 of her personal moneys into the account and paid the County the \$2,798 still outstanding.

<b>Table 2: County Settlement</b>			
	<b>2010</b>	<b>2011</b>	<b>2012</b>
Bank Balance Prior to Final Payment	\$210,040	\$316,625	\$220,581 <sup>a</sup>
Final Payment Due to County	\$207,677	\$316,977	\$222,604
Actual Payment Made to County	\$207,677	\$316,977	\$219,806
Bank Balance After Payment	\$2,363	(\$352)	\$775
Subsequent Deposit	\$0	\$400	\$2,800
Supplemental Payment to County	\$0	\$0	\$2,798
<sup>a</sup> This includes the \$1,000 of Clerk revenues the Clerk deposited in the tax collection account just prior to making the \$219,806 disbursement.			



After settling with the County, the shortages also prevented the Clerk from properly remitting interest and penalties to the Town Supervisor. As a result, the Clerk supplemented interest and penalty revenues with Town Clerk moneys and personal moneys. In 2010, 2011 and 2012, the Clerk transferred the remaining balances from the tax collector account to the Clerk account. She then paid the Town Supervisor for interest and penalties for real property taxes from the Clerk account, thereby subsidizing interest and penalties with Clerk revenues. Furthermore, in 2010, the Clerk made two disbursements totaling \$440 to cash. The Clerk could not recall the reason she made these disbursements. This \$440 disbursement, combined with the \$18,667 identified in Table 1, totals the \$19,107 shortage discussed previously.

During our scope, the Clerk used \$3,210 of Clerk revenues and \$2,800 of personal moneys to compensate for the shortages. The Clerk also deposited an additional \$5,200 of personal moneys into the Clerk account in June 2012 as partial repayment for the shortages. This money was remitted to the Supervisor in October 2012. Subsequent to our fieldwork, we received documentation from the Supervisor indicating that the Clerk provided him payment for the remaining \$11,107 of the shortage and he had deposited the moneys received from her into the Town's bank account. However, we were also informed by the Supervisor that there were discrepancies with recent deposits of property tax collections.

The lack of adequate accounting records and poor internal controls caused the \$19,107 shortage in the tax collection account from 2010 to 2012. This included the failure of the Clerk to reconcile collections with deposits, and the failure of the Board to provide oversight including reviewing finalized tax rolls and County settlement statements.

## **Town Clerk**

The Clerk collects moneys for various purposes including dog licenses, marriage licenses, copies of death certificates, planning and zoning fees, building permits, New York State Department of Environmental Conservation licenses, property rentals, youth program charges and transfer station permits. Generally, all fees received by the Clerk are the property of the State, County, or Town. The Clerk must accurately report the amounts collected and pay those amounts to the appropriate agencies in a timely manner. To accomplish this, the Clerk must perform a monthly accountability whereby known liabilities are reconciled with cash on hand. Further, where there is no other evidence of collection (i.e., a copy of a license or permit), a duplicate press-numbered receipt should be issued with a copy retained in support of the collection. We found the Clerk did not

maintain an adequate record of all the moneys received and deposited in her office.

- The Clerk did not issue duplicate receipts for all collections where there was no other evidence of collection. For instance, the Town sells transfer station permits to residents at a cost of \$50, \$25 or \$1.<sup>2</sup> Although the Clerk maintains records of the residents who purchased permits she does not record the amount paid for each permit.
- The Clerk did not maintain an adequate cash receipts journal to document individual collections. Instead, the Clerk recorded collections in batches for all collections received for one or more days. As a result, the Clerk did not record payee names in the cash receipts journal and the date recorded in the cash receipts journal may not represent the actual date of collection. This lack of detail prevented us from tracing transactions from the point of collection to the accounting records. We attempted to trace three months' physical receipts<sup>3</sup> to the Clerk's cash receipts journal. We identified 45 receipts totaling \$2,903 issued but were unable to trace 18 receipts totaling \$663 to the cash receipts journal.
- The Clerk does not maintain adequate records of deposits. Although the Clerk prepares detailed deposit slips that contain detail of the specific checks deposited and total cash deposited, the Clerk does not record deposits made in the accounting records or document the form of payment (i.e., cash, check, etc.). As a result, we attempted to trace six months' physical receipts to deposit slips. We found 97 receipts totaling \$4,710 were issued but due to the Clerk's poor recordkeeping practices, we were unable to trace 77 of those receipts, totaling \$2,874, to a deposit.
- The Clerk prepares a monthly report<sup>4</sup> to the Town Supervisor, which contains a detailed list of the prior month's collections, and makes disbursements based on those collections listed. However, this report does not serve as an adequate accountability because it does not reconcile collections (liabilities) with cash assets on hand. Furthermore, the Clerk did not perform monthly bank reconciliations and therefore did not identify the actual cash assets on hand to be reconciled

---

<sup>2</sup> These permits are sold at \$50 per permit for the first permit sold to a household. If a resident wishes to have two permits for that property, the second permit is \$25. Lost permits may be replaced for \$1.

<sup>3</sup> We used a computerized program to select a random sample of three months.

<sup>4</sup> The Clerk used the information she recorded in the cash receipts journal to prepare this report to the Board.

with collections. We attempted to perform an accountability for the month of June 2012. According to the Clerk's monthly report, the Clerk collected and disbursed \$1,895 for the month. We found only seven receipts for \$542 that could be traced from the monthly report to accounting records and deposit slips. We found 12 collections in June 2012 for \$1,446 that could not be traced to the Clerk's records and deposit slips, and \$7,167 was deposited but could not be traced to the Clerk's accounting records or monthly report.

Furthermore, we reviewed a sample of three months disbursements from the Clerk's account and found the Clerk did not make disbursements based on collection activities. The Clerk made nine disbursements in the three months selected which totaled \$4,371. Of those, we found three disbursements totaling \$486 were not made for appropriate purposes including the \$400 paid to the tax collection account as discussed earlier in the report. The remaining two disbursements were for the purchase of stamps and postage. We also found \$180 was debited from the Clerk account by the bank during the three months reviewed for service charges.

When moneys collected by the Clerk are not properly recorded in a cash receipts journal and not deposited in a timely manner, there is an increased risk that errors and irregularities could occur and remain undetected. Further, due to the Clerk's poor recordkeeping practices and the tax collection shortages, the Town lacks assurance that all Town fees were appropriately collected, deposited, reported and remitted to appropriate parties.

## **Annual Audit**

Town Law requires the Board to conduct or obtain an annual audit of the records and reports of any Town officer or employee who received or disbursed moneys on behalf of the Town in the preceding year. An audit of the Clerk's operations, including tax collections, helps to ensure that someone other than the individual who is responsible for collecting and depositing money and preparing records and reports has oversight over these activities. This oversight is especially important when one individual alone is responsible for processing transactions (i.e., receiving, recording, reporting, and disbursing moneys).

While the Board is required to audit the records of the Clerk at least annually, more frequent monitoring of the Clerk's financial activities helps reduce the risk that errors and/or irregularities will occur and go undetected. The Board did not audit or obtain an audit of the Clerk's records in 2010 or 2011. According to the Supervisor, he and the Board were unaware of the requirement to audit the Clerk's books and records. The Board's failure to conduct an audit of the Clerk's records allowed the Clerk to maintain insufficient and inaccurate records and

allowed the cash shortages in tax collections from 2010, 2011 and 2012 to remain undetected. In light of the significant shortage and misuse of funds found during our audit, it is especially important that, going forward, the Board ensures that comprehensive annual audits are routinely conducted and that the Board provides more frequent monitoring of the Clerk's activities.

## **Physical Security**

The Town Clerk is responsible for ensuring those assets in her custody are physically secured and that unauthorized access to those assets is prevented. Undeposited cash must be secured in a vault or other locked storage medium until deposited in the bank. Access to the vault or other storage medium must be restricted. When cash is not secured, there is an increased risk of loss or misuse.

The Clerk did not properly secure collections during our scope. Prior to June 2012, the Clerk stored collections in unsecure locations in her personal tractor repair store and in her home.<sup>5</sup> Access to these assets was not restricted to only Town employees and was accessible to any individual entering the Clerk's store. According to the Clerk, she sometimes left a family member unsupervised in her store or home with unsecured collections. In June 2012, the Town purchased a safe for the Clerk/Tax Collector to use to secure collections.

## **Recommendations**

1. The Clerk (as Tax Collector) should record each tax payment received in a cash receipts journal itemizing the payment date, taxpayer property, taxes paid, and any interest and penalties paid on the tax bill.
2. The Clerk (as Tax Collector) should reconcile records of collections with deposits.
3. The Board should provide oversight of the tax collection process, including reviewing finalized tax rolls and County settlement statements.
4. The Clerk should issue duplicate receipts for all collections where no other evidence of receipt exists, including youth and recreation program fees.
5. The Clerk should record the payee names and amounts in the cash receipts journal and ensure that the dates received in the cash receipts journal correspond to the days of collection instead of the days when the collections were batched for deposit.

---

<sup>5</sup> The Clerk's tractor repair store and home are located on the same piece of property.

6. The Clerk should record deposits made in the accounting records and distinguish whether receipts were received in cash or by check, both on deposit slips and in the accounting records.
7. The Clerk should prepare monthly accountabilities whereby known liabilities are reconciled to cash on hand.
8. The Board should provide oversight of the Clerk's operations by conducting an annual audit of the Clerk's records and reports detailing collections for real property taxes and Town fees. The Board should also consider providing more frequent monitoring of the Clerk's activities.
9. The Clerk should ensure collections are physically secured in a locked vault or other locked storage medium and should ensure access to collections is limited.

## **APPENDIX A**

### **RESPONSE FROM LOCAL OFFICIALS**

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



**William Strevy, Supervisor**  
156 Strevy Lane  
Amsterdam, NY 12010

**Jacquelyn Francisco, Town Clerk**  
181 St. Hwy. 161  
Amsterdam, NY 12010

**William Weller, Hwy. Superintendent**  
50 McKinney Road  
Amsterdam, NY 12010

NYS Office of the State Comptroller  
Division of Local Government and Accountability  
One Board Street Plaza  
Glens Falls, NY 12801

Re: Town of Florida Audit Report titled Town Clerk Operations  
Report # 2012M-215

January 21, 2013

Dear [REDACTED]

We are in receipt of your Audit of the Town of Florida Town Clerk Operations and accept the findings and recommendations made by the Comptrollers Office. The Town understands that a corrective action plan must be submitted within ninety days, however, actions have already been made and or recommended to the Town Clerk which I will respond to by number. The Town of Florida Town Board has asked that this response letter be accepted as our corrective action plan.

1. The Town Board recommends each cash payment be issued an itemized receipt.
2. The Town Board recommends the Town Clerk to reconcile records of collections with deposits.
3. The Town Board will provide more oversight of the tax collection process with a weekly review by the supervisor of a reconciliation of deposits with collections. The Town Board will review finalized tax rolls and County settlement statements.
4. refer to #1
5. refer to #2



6. refer to #1 and #2
7. The Town Clerk has implemented a computer program which is specifically designed for Town Clerk operations. Monthly reports are reconciled and generated.
8. refer to #3 and the Town Board will provide quarterly audit reviews of Clerk records.
9. The Town of Florida purchased a safe and recommended all cash be locked up. The Town secured lock bags from our financial institution to safeguard deposits while in transit. Deposits during the tax collection period are generally made on a daily basis
10. The Town Clerk has provided restitution in full to the Town for any missing funds as identified within this audit.

The Town of Florida Town Board appreciates the efforts made by your office to identify weaknesses within the Town Clerk's Office operations and will strive to correct all. Please feel free to contact me any time I can be of service.

Sincerely yours,

William E. Strevy, Supervisor

## APPENDIX B

### AUDIT METHODOLOGY AND STANDARDS

During this audit, we examined the cash receipt and disbursement activities for the Tax Collector and Town Clerk for the period January 1, 2011 through June 30, 2012. We extended our tests of the Tax Collector back to 2010. To achieve our audit objectives and obtain pertinent audit evidence, our procedures included the following:

- We interviewed the Clerk to gain an understanding of her practices for collecting, recording, depositing, disbursing, reconciling and reporting moneys.
- We interviewed the Supervisor to gain an understanding of Board oversight of the Clerk.
- We reviewed a random sample of 30 tax collections to determine if they were properly recorded to indicate if the bills were paid in full, the form of payments, or the payees.
- We reviewed all images of canceled checks written from the Clerk account and the Tax Collection account during our audit period.
- We reviewed a random sample of three months of physical receipts to determine if they contained the payee name, purpose, amount, date, and type of payment received.
- We reviewed a random sample of three months of accounting records to determine if the Clerk made appropriate entries in the accounting records, and if the records contained the payee names, amounts, dates and types of payment.
- We performed an accountability of moneys collected based on the notations on the tax bills and the County settlement statements to determine if all moneys collected according to the tax bills and County settlement statements were deposited.
- We reviewed a random sample of ten deposits of real property taxes to determine how long deposits were held before deposit.
- We traced all deposits of tax revenues to the two tax bills to determine if deposits were made intact.
- We reviewed the disbursements from the Tax Collector's bank account to determine if they were appropriate.
- We traced a random sample of 3 months' physical receipts or other documents that provided evidence of receipt to the Clerk's cash receipts journal and monthly reports to identify discrepancies.

- We traced a random sample of six months of physical receipts, or other documents that provided evidence of receipt for Clerk fees, to deposit slips to determine if deposits were made timely and intact.
- We traced a random sample of three months of disbursements from the bank statements to the associated collections to ensure that disbursements were for appropriate purposes.

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

### HOW TO OBTAIN ADDITIONAL COPIES OF THE REPORT

To obtain copies of this report, write or visit our web page:

Office of the State Comptroller  
Public Information Office  
110 State Street, 15th Floor  
Albany, New York 12236  
(518) 474-4015  
<http://www.osc.state.ny.us/localgov/>

**APPENDIX D**  
**OFFICE OF THE STATE COMPTROLLER**  
**DIVISION OF LOCAL GOVERNMENT**  
**AND SCHOOL ACCOUNTABILITY**

Andrew A. SanFilippo, Executive Deputy Comptroller  
Steven J. Hancox, Deputy Comptroller  
Nathaalie N. Carey, Assistant Comptroller

**LOCAL REGIONAL OFFICE LISTING**

---

**BINGHAMTON REGIONAL OFFICE**

H. Todd Eames, Chief Examiner  
Office of the State Comptroller  
State Office Building - Suite 1702  
44 Hawley Street  
Binghamton, New York 13901-4417  
(607) 721-8306 Fax (607) 721-8313  
Email: [Muni-Binghamton@osc.state.ny.us](mailto:Muni-Binghamton@osc.state.ny.us)

Serving: Broome, Chenango, Cortland, Delaware,  
Otsego, Schoharie, Sullivan, Tioga, Tompkins Counties

**BUFFALO REGIONAL OFFICE**

Robert Meller, Chief Examiner  
Office of the State Comptroller  
295 Main Street, Suite 1032  
Buffalo, New York 14203-2510  
(716) 847-3647 Fax (716) 847-3643  
Email: [Muni-Bufferalo@osc.state.ny.us](mailto:Muni-Bufferalo@osc.state.ny.us)

Serving: Allegany, Cattaraugus, Chautauqua, Erie,  
Genesee, Niagara, Orleans, Wyoming Counties

**GLENS FALLS REGIONAL OFFICE**

Jeffrey P. Leonard, Chief Examiner  
Office of the State Comptroller  
One Broad Street Plaza  
Glens Falls, New York 12801-4396  
(518) 793-0057 Fax (518) 793-5797  
Email: [Muni-GlensFalls@osc.state.ny.us](mailto:Muni-GlensFalls@osc.state.ny.us)

Serving: Albany, Clinton, Essex, Franklin,  
Fulton, Hamilton, Montgomery, Rensselaer,  
Saratoga, Schenectady, Warren, Washington Counties

**HAUPPAUGE REGIONAL OFFICE**

Ira McCracken, Chief Examiner  
Office of the State Comptroller  
NYS Office Building, Room 3A10  
Veterans Memorial Highway  
Hauppauge, New York 11788-5533  
(631) 952-6534 Fax (631) 952-6530  
Email: [Muni-Hauppauge@osc.state.ny.us](mailto:Muni-Hauppauge@osc.state.ny.us)

Serving: Nassau and Suffolk Counties

**NEWBURGH REGIONAL OFFICE**

Tenneh Blamah, Chief Examiner  
Office of the State Comptroller  
33 Airport Center Drive, Suite 103  
New Windsor, New York 12553-4725  
(845) 567-0858 Fax (845) 567-0080  
Email: [Muni-Newburgh@osc.state.ny.us](mailto:Muni-Newburgh@osc.state.ny.us)

Serving: Columbia, Dutchess, Greene, Orange,  
Putnam, Rockland, Ulster, Westchester Counties

**ROCHESTER REGIONAL OFFICE**

Edward V. Grant, Jr., Chief Examiner  
Office of the State Comptroller  
The Powers Building  
16 West Main Street – Suite 522  
Rochester, New York 14614-1608  
(585) 454-2460 Fax (585) 454-3545  
Email: [Muni-Rochester@osc.state.ny.us](mailto:Muni-Rochester@osc.state.ny.us)

Serving: Cayuga, Chemung, Livingston, Monroe,  
Ontario, Schuyler, Seneca, Steuben, Wayne, Yates Counties

**SYRACUSE REGIONAL OFFICE**

Rebecca Wilcox, Chief Examiner  
Office of the State Comptroller  
State Office Building, Room 409  
333 E. Washington Street  
Syracuse, New York 13202-1428  
(315) 428-4192 Fax (315) 426-2119  
Email: [Muni-Syracuse@osc.state.ny.us](mailto:Muni-Syracuse@osc.state.ny.us)

Serving: Herkimer, Jefferson, Lewis, Madison,  
Oneida, Onondaga, Oswego, St. Lawrence Counties

**STATEWIDE AUDITS**

Ann C. Singer, Chief Examiner  
State Office Building - Suite 1702  
44 Hawley Street  
Binghamton, New York 13901-4417  
(607) 721-8306 Fax (607) 721-8313