



# Town of Mooers Payroll

## Report of Examination

Period Covered:

January 1, 2012 — December 31, 2013

2014M-87



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**

July 2014

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 Mooers, entitled Payroll. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the General Municipal Law.

This audit's results and recommendations are resources for local government officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller  
Division of Local Government  
and School Accountability*



## State of New York Office of the State Comptroller

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# EXECUTIVE SUMMARY

The Town of Mooers (Town) is located in Clinton County and has a population of approximately 3,600. The Town is governed by an elected five-member Town Board (Board), which comprises the Town Supervisor (Supervisor) and four council members. The Board is responsible for the general oversight of the Town's operations and finances. The Supervisor, as chief fiscal officer, is responsible for the receipt, disbursement and custody of Town money, maintaining accounting records and providing financial reports to the Board.

The Town has more than 20 employees<sup>1</sup> and 2013 payroll expenditures totaled approximately \$530,000. The Town employs a secretary who works under the Supervisor's direction and is responsible for processing payrolls and maintaining leave accrual records. The former secretary was employed at the Town through the end of February 2013 after which the Supervisor appointed a new secretary.

### **Scope and Objective**

The objective of our audit was to determine if Town officials established effective internal controls over payroll for the period January 1, 2012 through December 31, 2013. Our audit addressed the following related question:

- Are internal controls over payroll and the maintenance of leave accruals appropriately designed and operating effectively to adequately safeguard Town assets?

### **Audit Results**

The Board needs to improve its policies and procedures over payroll to ensure that Town officials maintain adequate time records, accurately calculate gross pay and verify and monitor leave use. The Supervisor's secretary performed virtually all payroll functions without sufficient compensating controls in place. While the Supervisor reviewed and certified final payrolls, his reviews were inadequate. As a result, employees received compensation at pay rates that were not Board-approved, six employees did not receive the correct gross pay in 2012 and eight employees did not receive the correct gross pay in 2013. These employees received combined overpayments totaling \$3,890<sup>2</sup> and combined underpayments totaling \$154.<sup>3</sup> Finally, employees' leave accrual records were not accurately maintained. As a result, we found errors in the leave accrual records for all Town employees totaling 442 hours, valued at \$8,198.<sup>4</sup>

<sup>1</sup> The Town employs nine elected officials, five appointed officials and six full-time employees. In addition, the Town employs several part-time and seasonal employees.

<sup>2</sup> Overpayments totaled \$129 in 2012 and \$3,761 in 2013.

<sup>3</sup> Underpayments totaled \$130 in 2012 and \$24 in 2013.

<sup>4</sup> Leave time that was incorrectly credited or not deducted when an employee was recorded absent was valued at \$5,224 and leave time that was not credited or was deducted when an employee was not recorded absent was valued at \$2,974.

## **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 have initiated, or indicated they planned to initiate, corrective action.

# Introduction

## Background

The Town of Mooers (Town) is located in Clinton County and has a population of approximately 3,600. The Town is governed by an elected five-member Town Board (Board), which comprises the Town Supervisor (Supervisor) and four council members. The Board is responsible for the general oversight of the Town's operations and finances. The Supervisor, as chief fiscal officer, is responsible for the receipt, disbursement and custody of Town money, maintaining accounting records and providing financial reports to the Board.

The Town provides various services to its residents, including maintaining and improving Town roads, snow removal, public improvements, recreation and cultural activities and general governmental support. The Town's 2013 budget appropriations were approximately \$1.05 million, funded primarily with real property taxes.

The Town has more than 20 employees<sup>5</sup> and 2013 payroll expenditures totaled approximately \$530,000. The Town employs a secretary who works under the Supervisor's direction and is responsible for processing payrolls and maintaining leave records. The former secretary was employed at the Town through the end of February 2013 after which the Supervisor appointed a new secretary.

## Objective

The objective of our audit was to determine if Town officials established effective internal controls over payroll. Our audit addressed the following related question:

- Are internal controls over payroll and the maintenance of leave accruals appropriately designed and operating effectively to adequately safeguard Town assets?

## Scope and Methodology

We reviewed the Town's internal controls over payroll for the period January 1, 2012 through December 31, 2013.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit is included in Appendix B of this report.

<sup>5</sup> The Town employs nine elected officials, five appointed officials and six full-time employees. In addition, the Town employs several part-time and seasonal employees.

**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 have initiated, or 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 Town Clerk's office.

# Payroll

The Board is responsible for establishing internal controls over payroll. Good controls include implementing policies and procedures for preparing and disbursing payroll and maintaining leave records so employees are paid salaries and wages and provided leave benefits to which they are entitled. This helps ensure that employees are paid at Board-approved pay rates and time worked and leave time earned is properly documented, monitored and controlled. Additionally, Town officials should segregate payroll duties to ensure that no individual controls all phases of a payroll transaction. When segregating duties is not feasible, officials should implement compensating controls to reduce the associated risks.

The Board needs to improve its policies and procedures over payroll to ensure that Town officials maintain adequate time records, accurately calculate gross pay and verify and monitor leave use. The Supervisor's secretary performed virtually all payroll functions without sufficient compensating controls in place. Additionally, while the Supervisor reviewed and certified final payrolls, his reviews were inadequate. As a result, employees received compensation at pay rates that were not Board-approved, six employees did not receive the correct gross pay in 2012 and eight employees did not receive the correct gross pay in 2013. Finally, employees' leave accrual records were not accurately maintained. As a result, we found errors in the leave accrual records for all Town employees.

## Time Records

Properly designed and maintained time records are an important part of effective internal controls over payroll expenditures. An essential part of these controls includes requiring employees to maintain daily time records of hours worked and leave time used. These records help supervisors and individuals who process payroll determine employees' regular and overtime hours (if applicable) and update employees' leave accrual balances. Time records should be prepared and signed by the employees and show the actual daily hours worked, including beginning and ending times, leave time used and meal times. Time records should then be verified and signed by the employees' direct supervisors, certifying that the work was actually performed.

The Board did not adopt a formal policy or implement procedures requiring each employee to maintain a time sheet to be signed by the employee and their supervisor. Consequently, each department established its own informal procedures to record hours worked and leave time used. Our review of the time records maintained for Town employees during our audit period disclosed several deficiencies.



For example, Town officials could not provide us with time sheets for the former secretary supporting her time worked and leave time used. In addition, although the current secretary, Court clerks and seasonal employees completed time sheets showing their hours worked and leave time used, if applicable, the time sheets contained no supervisory approvals.

Additionally, Highway Department employees did not complete their own time sheets. Instead, the Highway Superintendent (Superintendent) prepared individual time sheets for each employee,<sup>6</sup> which he used to prepare a summary time sheet<sup>7</sup> that he submitted to the secretary for payroll processing. However, the Highway Department employees did not review or sign these individual time sheets or the summary time sheet. Furthermore, because the Highway Department employees did not prepare or submit individual time sheets the secretary was unable to verify the accuracy of the summary time sheet data.

This resulted in an internal control weakness because the Town's payroll is processed semi-monthly<sup>8</sup> for Highway Department employees and there is no lag in payroll.<sup>9</sup> As a result, the pay period ends and pay checks are prepared and distributed to these employees on the 15th and the last day of the month.<sup>10</sup> Because the secretary has to process payroll before the pay period ends, she pays Highway Department employees' their regularly scheduled hours for the last few days of a pay period. The Superintendent must then include any overtime hours that were worked or leave used by these employees in the last few days of a pay period on the next pay period's summary timesheet.

Because time sheets lacked supervisory approval and Highway Department employees did not prepare or submit individual time sheets to the secretary, time worked and leave time used was not accurately reported. This contributed to the deficiencies we identified in payroll processing and leave accrual records during our audit.

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<sup>6</sup> The individual time sheets included the beginning and ending times for both regular and overtime hours and leave time used each day for the pay period.

<sup>7</sup> The summary time sheet contained the total regular hours worked, overtime hours worked and leave time used by each Highway Department employee.

<sup>8</sup> Other employees of the Town are also paid on a semi-monthly basis but do not work overtime and use leave accruals, other than the secretary.

<sup>9</sup> A lag in payroll means that an employee performs services during a period and is subsequently paid for such services on a pay date that occurs after the end of the period. Lags in payroll are implemented to allow time for the individual processing payroll to receive employees' time sheets and process payroll based on the actual recorded hours worked and leave time used during the pay period.

<sup>10</sup> In the event the 15th or the last of the month falls on a holiday, a Saturday or a Sunday, pay checks are distributed on the previous workday.

## Payroll Processing

Written payroll policies and procedures, combined with job descriptions affixing responsibilities for specific payroll activities, help ensure that employees understand their role in the payroll process. An important principle of internal control requires that one individual should not have responsibility for the entire processing cycle. If segregating duties is not feasible because of the Town's limited staffing, at a minimum, the Board should implement compensating controls such as providing additional oversight of the payroll process or ensuring that payrolls are adequately certified. The Board is also responsible for establishing salaries and wages paid to Town employees in written labor agreements or Board resolutions specifying each employee's position, pay rate or salary and number of work hours.

The Board did not adopt comprehensive policies and procedures to provide proper guidance or implement sufficient controls over processing payroll. Due to the Town's limited staffing, payroll duties were not adequately segregated. The secretary was responsible for creating employee records, collecting employees' time records, recording the hours worked or salaries to be paid and making changes to employees' pay rates and withholdings and deductions. Additionally, she was responsible for printing payroll checks, preparing and executing the direct deposits and performing payroll account bank reconciliations. The secretary performed all of these duties without sufficient oversight by someone independent of the payroll process.

Although the Board did implement an independent review of the payroll process by requiring the Supervisor to sign payroll checks and review and certify final payrolls, his reviews were inadequate. The Supervisor did not compare payroll registers to payroll source documents (i.e., time records). In fact, no one independent of the secretary reviewed the source documents to verify that she was accurately processing the payrolls. Because of these weaknesses, we reviewed all payroll payments made in 2012 and 2013 to 15 employees totaling \$850,032.<sup>11</sup> We verified whether the information entered into the payroll system agreed with source documents, whether the pay rates agreed with Board resolutions or the Highway Department collective bargaining agreement and whether gross pay was calculated correctly.

We found that the Board did not formally approve pay rates for the former and current secretary<sup>12</sup> or one of the Court clerks during 2012 and 2013. In addition, we found that the former secretary was paid

<sup>11</sup> See Appendix B for further information on our methodology.

<sup>12</sup> The secretary position's pay rate was the same as that of the Highway Department employees.

\$6,086 for overtime hours worked as the Supervisor's secretary and \$3,088 for work performed as a cleaner.<sup>13</sup> However, Town officials could not provide the former secretary's time sheets to support the hours worked and the amounts she was paid for either position. Further, the Board did not approve the former secretary's appointment to the cleaning position or the pay rate for this position. As a result, Town officials have no assurance that the former secretary received accurate payroll payments.

We also found that six employees did not receive the correct gross pay in 2012 and eight employees did not receive the correct gross pay in 2013, resulting in combined overpayments totaling \$3,890<sup>14</sup> and combined underpayments totaling \$154<sup>15</sup> to these employees. These errors occurred mainly because these employees were paid for regular and overtime hours that differed from the work hours recorded on their time records. Specifically, the Superintendent did not correctly record overtime hours and inaccurately calculated these hours when summarizing the hours worked on the summary time sheet. For example, a Highway Department employee was paid for 267.50 hours of overtime in 2013, although the time records indicated that he worked 227.50 hours of overtime, resulting in an overpayment of \$1,122.

Because Town officials did not provide adequate oversight of the payroll process, employees were both overpaid and underpaid. In addition, because pay rates were not established, documented and approved by the Board for all Town employees, Town officials have no way to determine if these employees were paid at the correct pay rate.

## Leave Accruals

A good system of accounting for employee leave time (i.e., vacation and sick time) requires Town officials to periodically verify the accuracy of employee records with regard to leave time earned and used. The Town should have comprehensive policies and procedures to provide periodic independent reviews of leave time accrual records and balances. Town officials should also ensure that employees earn leave time in accordance with formally established Town policies, collective bargaining agreements and Board resolutions and that Town personnel properly calculate and deduct leave time used from employee leave accruals.

<sup>13</sup> The former secretary was paid \$2,640 in 2012 and \$449 in 2013 for working four hours each pay-period to clean the Town hall. The overtime rate she was paid as a cleaner was the same pay rate she received for overtime hours worked as the Supervisor's secretary.

<sup>14</sup> Overpayments totaled \$129 in 2012 and \$3,761 in 2013.

<sup>15</sup> Underpayments totaled \$130 in 2012 and \$24 in 2013.

The Board did not adopt comprehensive policies and procedures to provide proper guidance and internal controls over leave accruals. Consequently, the former and current secretaries were responsible for maintaining leave accrual records for all Town employees with no oversight. In addition, both the current and former secretaries earned leave accruals in accordance with the provisions that are outlined in the Highway Department collective bargaining agreement, although Town officials could not provide us with documentation during our review that this was approved by the Board.

We reviewed all employees' leave accrual records<sup>16</sup> during our audit period to verify that the days when the employees were recorded as using leave time on their time records<sup>17</sup> were properly deducted from their leave accruals during 2012 and 2013. We also verified that leave time credited and carried forward during 2012 and 2013 agreed with the Highway Department collective bargaining agreement.<sup>18</sup> We found that the data the secretary entered into the employees' leave accrual records in the payroll system during 2012 and 2013 did not agree with any of the employees' time records. Specifically, five employees had 22.50 hours of leave time valued at \$418 deducted from their leave accrual records when the time records indicated that these employees were at work. Conversely, six employees did not have 190.50 hours of leave time valued at \$3,535 deducted from their leave accrual records when the time records indicated these employees used leave.

In addition, we found that during 2013 both the current and former secretaries were credited with leave time to which they were not entitled,<sup>19</sup> because of clerical errors. For example, the former secretary credited herself with all of her sick leave time January 1, 2013, even though her employment with the Town was terminated in February 2013. Additionally, the current secretary credited herself with a full-year of personal leave, instead of prorating this leave over the ten months she served in this position (March through December 2013). Further, none of the employees' unused leave time was properly carried forward in the payroll system records during 2012 and 2013. As a result, seven Town employees were not credited with 137.50

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<sup>16</sup> The former secretary and six full-time Highway Department employees earned and used leave time in 2012 and both the former and current secretaries and six full-time Highway Department employees earned and used leave time in 2013.

<sup>17</sup> Town officials could not provide us with time sheets for the former secretary. Therefore we could not verify that the days she used leave were properly deducted from her leave accruals.

<sup>18</sup> Neither the former nor current secretary's earned leave time was Board-approved. However, we used the leave time provisions outlined in the Highway Department collective bargaining agreement to verify that leave time was properly credited and carried over by both secretaries.

<sup>19</sup> The former secretary was credited with 20 hours of leave and the current secretary was credited with four hours of leave.

hours of leave time to which they were entitled, valued at \$2,556. Conversely, seven employees were credited with earning 91.50 hours of leave time to which they were not entitled, valued at \$1,689. These discrepancies occurred because of the clerical errors discussed earlier and because no one reviewed or reconciled the Superintendent's summary leave records with payroll system records for accuracy and completeness.

Town officials did not ensure that accurate leave records were maintained, verified and monitored. As a result, Town officials could not ensure that Town employees received the leave time to which they are entitled. The significant number of deficiencies we identified indicates that the process of maintaining leave accrual records requires substantial improvement.

## **Recommendations**

1. The Board should adopt a comprehensive payroll processing and leave accrual policy and implement procedures to provide clear guidance on how payroll is to be processed and leave is earned, used and accounted for to ensure accurate payroll and leave accrual records. Such procedures should include:
  - Specifying payroll duties, approvals and records to be maintained and
  - Tracking, verifying and monitoring employees' leave use as well as requiring periodic reconciliations of employee leave records with time records.
2. The Board should ensure that Town employees complete and sign individual time records attesting to the time worked and leave time used and that such records include supervisory approval.
3. The Board should consider implementing a lag in payroll, in order to more efficiently process payroll and maintain leave accruals.
4. The Board should implement compensating controls to address the lack of segregation of duties within the payroll process, such as increasing management reviews.
5. The Supervisor should compare payroll registers to payroll source documents when certifying payrolls.
6. The Board should ensure that all pay rates and leave benefits are properly authorized, approved and provided pursuant to applicable collective bargaining agreements or Board resolutions.
7. The Board should review employee time records and take action to recover overpayments or reimburse any underpayments, as applicable.

## **APPENDIX A**

### **RESPONSE FROM LOCAL OFFICIALS**

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

# TOWN OF MOOERS

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[WWW.MOOERSNY.COM](http://WWW.MOOERSNY.COM)

July 2, 2014

[REDACTED]  
Office of the State Comptroller  
Division of Local Government  
and School Accountability  
One Broad Street Plaza  
Glens Falls, New York 12801

RE: Town of Mooers State Comptroller's Audit of Payroll

Dear [REDACTED]

I am writing this letter on behalf of the Town of Mooers. After the Town secretary and I met with you for the exit discussion on June 12, the Town council and I met on June 25 to discuss our response and corrective action plan to address the recommendations in your report covering the dates of January 1, 2012 through December 31, 2013. We agreed that we would like our response letter to act as our Corrective Action Plan as well.

First, we would like to say that we are grateful for the wealth of information that was provided to us so that we may better the operations of our Town. We will also be able to maintain a more knowledgeable and accountable administration to the residents of Mooers. We are here to serve and serve diligently.

In addressing our operations in place for payroll, we realize that we were in somewhat of a debacle. So we will respond to your recommendations one by one:

"1. The Board should adopt a comprehensive payroll processing and leave accrual policy and implement procedures to provide clear guidance on how payroll is to be processed and leave is earned, used and accounted for to ensure accurate payroll and leave accrual records. Such procedures should include:

- Specifying payroll duties, approvals and records to be maintained, and
- Tracking, verifying and monitoring employees' leave use as well as requiring periodic reconciliations of employee leave records with time records."

**By the end of 2014 we will have an approved policy that explains in depth the step by step details that we expect to be taken in the bi-monthly, quarterly and annual payroll of the employees, as well as appointed and elected officials in the Town of Mooers. It will be distributed to those involved with the process and kept**

**on hand for anyone who may be new to the process. We will also review and update annually as necessary. There will also be a signed statement to be filed for compliance to the policy.**

“2. The Board should ensure that Town employees complete and sign individual time records attesting to the time worked and leave time used, and that such records include supervisory approval.”

**This point has already been addressed: We have redesigned timesheets for employees to fill out themselves. Employees must also sign off on the timesheets after the pay period is up. The supervisor is required to sign off on these new timesheets as well.**

“3. The Board should consider implementing a lag in payroll, in order to more efficiently process payroll and maintain leave accruals.”

**This point has already been addressed: We have adjusted payroll so that there is now a lag in the pay period therefore eliminating all guesswork for time, overtime and leave accruals.**

“4. The Board should implement compensating controls to address the lack of segregation of duties within the payroll process, such as increasing management reviews.”

**This point has already been addressed: The supervisor is taking a more thorough role in reviewing the payroll certification process and initialing paperwork to prove that it has been reviewed. With the size of our Town being so small, there is only so much segregation that can be done.**

“5. The Supervisor should compare payroll registers to payroll source documents when certifying payrolls.”

**This point has already been addressed: The supervisor is now given any and all timesheets for review along with all payroll certification paperwork to examine thoroughly.**

“6. The Board should ensure that all pay rates and leave benefits are properly authorized, approved and provided pursuant to applicable collective bargaining agreements or Board resolutions.”

**This year and going forward, we will now be providing the pay rates of all appointed, hourly and elected positions in the salary schedule page in the front of the budget to be voted on and approved by the Town Board.**



“7. The Board should review employee time records and take action to recover overpayments or reimburse any underpayments, as applicable.”

**After much discussion we decided that it would be in the best interest of our Town to consider these discrepancies a wash. Moving forward will be overly vigilant in all matters concerning the payroll process and review of said process.**

Again, we would like to thank the Office of the State Comptroller’s Division of Local Government and School Accountability for their patience and guidance through this Audit process. It was very educating and we will be taking all suggestions to discussion for implementation and correction. Please feel free to let us know of any further action that we could take to remedy our situation.

Sincerely,

✓ Jeffrey L. Menard  
Supervisor

JLM/rmb

## APPENDIX B

### AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess the adequacy of the internal controls put in place by officials to safeguard Town assets. To accomplish this, we performed an initial assessment of the internal controls so that we could design our audit to focus on those areas most at risk. Our initial assessment included evaluations of the following areas: control environment, accounting records, financial condition, budgeting, cash receipts and disbursements, deposits and investments, purchasing and claims processing, payroll and personal services, capital projects and information technology.

We interviewed appropriate Town officials, performed limited tests of transactions and reviewed Town policies, Board minutes and financial records and reports. After reviewing the information gathered during our initial assessment, we determined where weaknesses existed and evaluated those weaknesses for the risk of potential fraud, theft and professional misconduct. We then decided on the reported objective and scope by selecting for audit those areas most at risk. We selected payroll for further audit testing.

To accomplish our audit objective and obtain valid audit evidence, our procedures included the following:

- We interviewed Town officials and employees and reviewed the Town's policies, the collective bargaining agreement and various financial records and reports to gain an understanding of the internal controls in place over the payroll process, including maintaining payroll and leave accrual records, and to document any associated effects of deficiencies in those controls.
- We reviewed all payroll payments for a sample of 15 employees during 2012 and 2013 to verify whether the information entered into the payroll system agreed with source documents, whether the pay rates agreed with Board resolutions or the Highway Department collective bargaining agreement and whether gross pay was calculated correctly. Our sample consisted of the two employees who processed payroll in 2012 and 2013, seven Highway Department employees and six other employees who received payroll payments in 2012 and 2013, for a total of 15 employees.
- We reviewed all employees' leave accrual records during our audit period. We verified whether the days when the employees were recorded as using leave time on their time records were properly deducted from their leave accruals during 2012 and 2013. We also verified whether leave time credited and carried forward during 2012 and 2013 agreed with the Highway Department collective bargaining agreement.

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

## APPENDIX C

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Andrew A. SanFilippo, Executive Deputy Comptroller  
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