



Town of Minisink

Payroll and Fire Protection and Ambulance Contracts

Report of Examination

Period Covered:

January 1, 2015 – December 13, 2016

2017M-14



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

May 2017

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 Minisink, entitled Payroll and Fire Protection and Ambulance Contracts. 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 New York State 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 Minisink (Town) is located in Orange County, covers approximately 23 square miles and has approximately 4,500 residents. The Town is governed by an elected Town Board (Board), which is composed of the Town Supervisor (Supervisor) and four Board members. The Board is responsible for the general management and control of the Town's operations and financial affairs. The Supervisor is responsible for financial duties, including establishing controls to safeguard resources. The Town employs a Secretary to the Supervisor who works under the Supervisor's direction and is responsible for processing payrolls, performing personnel functions and maintaining leave records.

The Town's 2016 budget was approximately \$3 million. The Town paid 32 employees approximately \$646,000 and \$650,000 in wages and approximately \$576,000 and \$580,000 for fire protection and ambulance services, respectively, in 2015 and 2016.

Scope and Objectives

The objectives of our audit were to review controls over payroll and fire protection and ambulance contracts for the period January 1, 2015 through December 13, 2016. Our audit addressed the following related questions:

- Did the Board establish adequate policies and procedures over payroll, personnel function and the maintenance of leave accruals to adequately safeguard Town assets?
- Did the Board exercise due diligence when entering into fire protection and ambulance contracts?

Audit Results

The Board has not established adequate policies and procedures over payroll, personnel functions or leave accruals, formally designated who should perform certain functions or separated incompatible functions. As a result, employees do not use leave request forms or time sheets that include hours worked. In addition, 30 payroll checks totaling \$15,551 had time sheets that did not have the employees' signature on them, 19 checks totaling \$3,493 had time sheets that did not have a supervisor's signature on them, four checks had 42 hours paid that did not match the hours on the payroll register valued at \$770, three checks totaling \$2,014 had hours paid at a rate that was not Board established, 17 checks totaling \$22,992 had hours paid for leave time that did not have leave requests forms and 32 checks totaling \$30,300 had withholding deductions that did not match personnel records. In addition, five employees received 1,181.50 hours of leave time to which they were not entitled, valued at

\$22,602.32. Four employees received expense reimbursements totaling \$1,701 that were either not Board authorized, at Board approved rates or supported. As a result of these discrepancies, the Board does not have adequate assurance that payroll payments are accurate and that errors or irregularities will be detected and corrected.

The Town has two fire protection districts with two fire companies and one ambulance company which provide services in those districts. The Town paid a total of \$576,000 and \$580,000 in 2015 and 2016 for services, but did not hold public hearings as required before entering into and signing the contracts. As a result, Town residents have been deprived of the opportunity to provide input relating to these services.

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 planned to initiate corrective action.

Introduction

Background

The Town of Minisink (Town) is located in Orange County, covers approximately 23 square miles and has approximately 4,500 residents. The Town provides various services for its residents, including water and sewer, street maintenance and repair, justice court, fire protection, ambulance and general government support.

The Town is governed by an elected Town Board (Board), which is composed of the Town Supervisor (Supervisor) and four Board members. The Board is responsible for the general management and control of the Town's operations and financial affairs. The Supervisor serves as the Town's chief executive officer and chief fiscal officer and is responsible for virtually all of the Town's financial duties, including establishing controls to safeguard resources. The Town employs a Secretary to the Supervisor (Secretary) who works under the Supervisor's direction and is responsible for processing payrolls, performing personnel functions and maintaining leave records.

The Town's 2016 budget of approximately \$3 million was funded primarily with real property taxes, State aid, mortgage tax and sales tax. The Town paid 32 employees approximately \$646,000 and \$650,000, respectively, in wages in 2015 and 2016. The Town paid approximately \$576,000 and \$580,000, respectively, in 2015 and 2016 for fire protection and ambulance services.

Objectives

The objectives of our audit were to review controls over payroll and fire protection and ambulance contracts. Our audit addressed the following related questions:

- Did the Board establish adequate policies and procedures over payroll, personnel function and the maintenance of leave accruals to adequately safeguard Town assets?
- Did the Board exercise due diligence when entering into fire protection and ambulance contracts?

Scope and Methodology

We reviewed the Town's controls over payroll and fire protection and ambulance contracts for the period January 1, 2015 through December 13, 2016.

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

this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

**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 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.

Payroll

The Board is responsible for establishing internal controls over payroll, including policies and procedures for maintaining time records and processing payroll. This helps ensure that employees are paid at Board approved pay rates; for actual time worked; and that leave time earned is properly documented, monitored and controlled. Town officials should segregate payroll duties so that no individual controls all phases of a payroll transaction; when it is not feasible, compensating controls should be considered to reduce the associated risks. Board members may reimburse employees for expenses incurred for Town business, but they are responsible for ensuring that the expenses are authorized and that reimbursements are at Board-approved rates and supported by itemized receipts and expense vouchers.

The Board did not establish adequate policies and procedures, formally designate who should perform certain payroll functions or separate incompatible payroll functions. In addition, employees did not use leave request forms or time sheets that included hours worked. As a result, employees were paid for hours that did not match the payroll registers, at rates that were not Board approved, and had deductions that did not match personnel records. In addition, employees received and were paid for leave time to which they were not entitled and received reimbursements that were not Board authorized, at Board- approved rates or supported.

Policies and Procedures

The Board is responsible for adopting policies and procedures for daily financial and other operations. Policies and procedures should be understood by all Board members, customized to fit the Town's unique needs and periodically reviewed and updated. Adopted policies and procedures must be effectively communicated to all those in the organization; an administrative manual that contains all Board adopted policies and amendments should be used.

The Board has not adopted a payroll or personnel policy. Additionally, there are no written procedures for keeping time records, processing payroll, maintaining leave accruals or performing personnel functions. Also, the Board has not formally designated who should be keeping time records, approving leave time, processing payroll, remitting withholdings, distributing paychecks or keeping personnel records.

The Supervisor told us that policies, procedures and formal designations of job duties were not in place when he took office and he had not considered their importance to mitigate risk. As a result, Town officials do not have adequate assurance payrolls are processed and leave accrual records are maintained in an appropriate manner.

Segregation of Duties

The segregation of incompatible duties is a common and widely accepted control to reduce risk. The three categories of duties are custody of assets, authorization or approval of transactions affecting those assets and recording or reporting of transactions. The objective is to prevent one person from having access to assets and accounting for or authorizing transactions affecting those assets. When it is neither practical nor cost-effective to segregate basic responsibilities, compensating controls should be considered.

Town officials have not segregated the personnel functions of timekeeping, payroll processing, withholding remittance or paycheck distribution. Additionally, individuals are not required to rotate job assignments where incompatible duties are not segregated. We reviewed personnel records and identified employee withholding allowance certificates (W-4s) that were not on file or W-4s that were not updated to reflect changes in addresses, last names or allowances.

Because the Town is small, one individual performs all payroll and personnel activities. However, there is little to no management oversight to mitigate risk, such as the periodic review of personnel records to ensure they contain all necessary documentation. If W-4s are on file with inaccurate information, it puts the Town at risk of fines or penalties. Also, there is an increased risk that employees will be able to carry out or conceal errors or irregularities in the course of their normal duties without being detected.

Time Records

Town officials should require employees to use leave request forms signed by the employees and their direct supervisors to document advance requests to use accrued leave credits and to document absences covered by the credits. Town officials should also require employees to use time sheets to record the actual hours worked or require the use of a time clock and require the signatures of the employees and their supervisors verifying that work was actually performed. Such records help to document regular and overtime hours worked and leave accrual balances.

We reviewed payroll records for the months of December 2015 and June 2016, which totaled 55 checks valued at \$44,852. Town officials told us they did not require the use of a time clock or use leave request forms. Therefore, none of the time sheets included the actual hours worked. Time sheets associated with 30 checks totaling \$15,551 (55 percent) did not have the employees' signatures and time sheets for 19 checks totaling \$3,493 (35 percent) did not have a supervisor's signature.

According to the Supervisor, Town officials do not use leave request forms or require actual hours worked on the time sheets because they

never considered it. Also, the time sheets do not always have the employees' or their immediate supervisors' signatures because the Supervisor does not review all time sheets to ensure the signatures are on them and because the Town requires employees to turn in time sheets before the workweek is completed. As a result, there is an increased risk that employees could take leave time not charged to accruals, use more leave time than granted and be paid for time not worked or unauthorized absences.

Payroll Processing

Internal controls over payroll help ensure that employees are paid the correct salaries and wages and that errors and irregularities will be detected and corrected. According to New York State Town Law (Town Law), payrolls for personal services, other than for elected officers, must be certified by the Supervisor indicating the services were performed. A good system of internal controls requires that before checks are distributed, payroll registers should be certified by direct supervisors. All salaries and hourly wages should be approved and nonemergency overtime should have prior written authorization for specific and verifiable purposes. Emergency overtime should be verbally preapproved and followed up on with a review of overtime records to determine the appropriateness of the hours incurred. All withholdings should be compared to schedules, rates and personnel records and payroll bank reconciliations should be performed by an employee who is not connected with the authorization of payroll changes or preparation.

The Supervisor does not review or approve payrolls before they are submitted to the payroll processing company, which is done by the Secretary, by phone. The Supervisor also does not certify payrolls or check overtime for prior approval. In addition, there is no requirement that overtime have prior authorization. We reviewed time sheets and payroll check registers for December 2015 and June 2016 and determined:

- Forty-two checks were for hourly employees. Four of those checks totaling \$2,832 (10 percent) had 42 hours valued at \$770 paid in a pay period that did not match the payroll register. The hours in the pay period did not match the payroll register because the Town paid for some positions, such as secretary to the Board of Assessment, at the end of the year¹ and paid an employee for using leave donations without supporting documentation to validate donations.
- Three out of 82 checks totaling \$2,014 (4 percent) had hours paid at a rate that was not Board established. For example, the Town Clerk was paid for hours worked as the Secretary to the

¹ Some positions are not paid biweekly or monthly but instead are paid quarterly or annually.

Board of Assessment Review, but the Board did not establish a rate of pay for this position.

- Seventeen out of 82 checks included paid leave. All 17 checks totaling \$22,992 had hours paid for leave time that did not have leave request forms.

These discrepancies occurred because of a lack of payroll oversight by the Supervisor. The Supervisor told us that he did not consider the risk of not reviewing the payroll records prior to submission because they have never had an issue with incorrect payroll and he reviews it when he signs the checks prior to distribution. Also, the Supervisor was unaware that certification of payrolls is required or that certain positions did not have pay rates established by Board resolution. Further, department heads do not sign completed payrolls prior to check distribution and payroll bank reconciliations are not completed by an employee who is independent of payroll preparation. The Supervisor told us he did not consider having someone independent do the payroll bank reconciliations because the Town only has one employee who handles payroll and it has always been done that way. In addition, federal, State, Social Security and employee retirement withholdings are not compared to schedules, rates and personnel records. Our review of 82 payroll checks valued at \$81,032 for December 2015 and June 2016 showed that 32 checks totaling \$32,300 (39 percent) had withholding deductions that did not match personnel records.

As a result of these internal control weaknesses and the discrepancies we identified, there is an increased risk that payrolls will not be accurate and employees will be paid for services that are not actually rendered. Town officials have no way to determine if employees are paid at the correct pay rates and have no way to identify and correct errors. Also, there is an increased risk that overtime worked is not for a valid and needed purpose, which could lead to overspending the Town's budget. There is also an increased risk that employee withholdings for Social Security and retirement may not be correct.

Leave Accruals

Accounting for sick/personal, vacation and compensatory time requires Town officials to periodically verify that employees earn leave time as authorized by the Board and that Town personnel properly calculate and deduct leave time used.

We reviewed all employee leave accrual records during our audit period² and determined:

² Sick/personal and vacation leaves are credited at the beginning of the year. Sick/personal leave is carried from the prior year up to a maximum of 680 hours.

- Sick/personal leave — For 2015, two employees were credited with more leave than eligible by 512.50 hours (33.50 and 479), valued at \$9,373.35. For 2016, two employees were credited more leave than eligible by 550.50 hours (33.50 and 517), valued at \$10,150.00. This difference is primarily due to employees carrying balances from previous years over the maximum carry-over allowance of 680 hours per year.
- Vacation leave — For 2015, one employee was credited with more leave than eligible by eight hours and one employee was allowed to inappropriately use eight hours of vacation time from 2014. The total value of this leave was \$413.76. For 2016, two employees were credited with more leave than eligible, totaling 56 hours. The total value of this leave was \$1,462.72.
- Compensatory leave — For 2015, three employees were credited with more leave than eligible by 46.50 hours. The total value of this leave was \$1,202.49.

Because there is no oversight, such as an annual review to ensure leave accruals are properly credited and accurate records are maintained, five employees received 1,181.50 hours of leave time to which they were not entitled. This resulted in the Town overpaying leave time valued at \$22,602.32.

Expense Reimbursement

The Board reimburses certain employment-related expenses if employees are preauthorized to incur such expenses. The Town requires receipts to be itemized and attached to expense vouchers. Payment vouchers for cellphone stipends and mileage must contain proper documentation and be reimbursed at Board-approved rates.

We reviewed expenses reimbursed during December 2015 and June 2016, which included 12 checks totaling \$1,920. Expense reimbursement for six checks totaling \$1,076 (50 percent) were not Board authorized or paid at Board-approved rates and expense reimbursements for five checks totaling \$625 (42 percent) were not supported by appropriate documentation.

This occurred because the Board did not adequately audit claims to ensure that payment vouchers for cellphone stipends and mileage contained proper documentation and were paid at the proper rates. The Supervisor told us that he did not know why the mileage rate paid was different from the rate the Board had established. Paying employees for expenses that are not Board authorized, paid at Board-approved rates or supported increases the risk of overpayment.

Recommendations

The Board should:

1. Adopt a payroll and personnel policy and written procedures for keeping time records, processing payroll, maintaining leave accruals and performing personnel functions and designate who is responsible for keeping time records, approving leave time, processing payroll, remitting withholdings, distributing paychecks and keeping personnel records.
2. Segregate personnel functions from timekeeping, payroll processing, withholding remittance and paycheck distribution. If this is not feasible, compensating controls such as rotating job assignments and increased oversight should be established.
3. Require periodic review of personnel records to determine if they contain all necessary documentation.
4. Require the use of leave request forms for both advance requests and documented absences with the signature of the employee and direct supervisor.
5. Require the use of time sheets showing actual hours worked or require the use of a time clock and the signature of the employee and direct supervisor.
6. Consider adjusting the time sheet deadlines so employees and supervisors can sign them.
7. Require all overtime to have prior authorization.
8. Require someone to periodically verify that hourly pay rates match the Board established rates.
9. Designate someone to periodically verify withholdings to schedules, rates and personnel records.
10. Require department heads to sign completed payrolls prior to check distribution.
11. Require that someone independent of payroll preparation prepare the bank reconciliations or establish a compensating control to mitigate risk.
12. Review leave accruals credited and used on an annual basis.
13. Review expense reimbursements to ensure they are properly authorized, supported and paid at Board-approved rates.

The Supervisor should:

14. Review all time sheets to ensure they contain signatures of employees and supervisors.
15. Review and approve payrolls before they are submitted to the payroll processing company, certify payrolls and check overtime for prior approvals.
16. Correct all errors identified in this report and recover any overpayments made to employees.

Fire Protection and Ambulance Contracts

Town Law empowers towns to have fire protection services provided either by a fire district or a fire protection district. A fire district is an independent unit of government, with elected commissioners. A fire protection district is a geographic service area within a town, established for the purpose of fire protection, and a town contracts for fire protection services at the expense of the property owners in that district. Towns may contract for ambulance services from a separate entity.

The Town may contract with any city, village, fire district or incorporated fire company for fire protection and emergency services. The Board is responsible for holding a public hearing before entering into and signing contracts for these services and for reviewing financial documentation or reports to ensure that taxpayers have the opportunity to provide input and pay only for the services they receive. The notice of hearing must be published at least once, specifying the time and place where the hearing will be held and must describe the general terms of the proposed contract. If a fire protection district is situated partly in each of two or more towns, any action, which would be taken by the town boards in the case of the district shall be tasked by both boards acting jointly, and the notice of public hearing shall be given by the town clerks of the towns acting jointly.

The Town had contracts with two fire companies and one ambulance company for its two fire protection districts and paid approximately \$576,000 and \$580,000 in 2015 and 2016, respectively, for their services. However, the Town did not hold public hearings regarding the contracts. Additionally, because one of the companies (Minisink Hose Company No. 1) operates in two towns, the public hearing is required to be published in both towns.

According to the Supervisor, the Board members were unaware they must have a public hearing prior to entering into and signing the contracts. The failure of the Board to have a public hearing for the contracts deprived Town residents of the opportunity to provide input to Town officials relating to these services.

Recommendation

17. The Board should hold a public hearing annually prior to entering into and signing contracts with the fire and ambulance companies.

APPENDIX A
RESPONSE FROM LOCAL OFFICIALS

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



RALPH J. FORD
Supervisor

20 Roy Smith Drive
Westtown, New York 10998
845.726.3700
Fax 845.726.4205

April 27, 2017

Tenneh Blamah
Office of the State Comptroller
Newburgh Regional Office
33 Airport Center Drive, Suite 103
New Windsor, NY 12553

To Whom it May Concerns:

The Town of Minisink would like to send our sincere appreciation for your recent audit and recommendations, which covered the time period from January 1, 2015 through December 13, 2016. At this time the Board has reviewed your draft audit and found value in your recommendations. The Town Board recognizes the importance of such recommendations and has already begun to address these concerns. The Board is currently working on a Corrective Action Plan and will continue to use the draft audit recommendations as a reference for such plan. Once the Corrective Action Plan has received board approval at a town board meeting, it will be forwarded to your office.

Sincerely,

Ralph J. Ford

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

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

- We interviewed Town officials and employees and reviewed the Town's employee handbook and Board minutes to gain an understanding of the internal controls over the payroll process, including withholdings, time records, maintaining payroll, payroll processing, leave accruals and personnel functions, and to document any effects of deficiencies in those controls.
- We judgmentally selected the test months of December 2015 and June 2016 to include a high overtime period and one month from each fiscal year during our scope period. We reviewed payroll checks, time sheets, payroll check registers and personnel records. We determined whether the time sheets had the employees' signatures and supervisors' signatures, hours paid for the pay periods matched the check registers, pay rates matched Board-established rates, leave time matched leave requests and withholding deductions matched personnel records.
- We compared leave accrual spreadsheets to the employee handbook and Board minutes to determine whether the proper amounts of sick/personal, vacation and compensatory time were credited and deducted when used.
- We reviewed all expense checks paid for the test months of December 2015 and June 2016 and reviewed the voucher packets to determine whether the checks were Board authorized, paid at Board-approved rates and properly supported.
- We reviewed Board minutes to determine if public hearings for fire protection and ambulance service contracts were held.

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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