



# Village of Scotia

## Internal Controls Over Selected Financial Operations

### Report of Examination

Period Covered:

June 1, 2010 — October 31, 2011

2012M-148



Thomas P. DiNapoli

# Table of Contents

	<b>Page</b>
<b>AUTHORITY LETTER</b>	2
<b>EXECUTIVE SUMMARY</b>	3
<b>INTRODUCTION</b>	5
Background	5
Objective	6
Scope and Methodology	6
Comments of Local Officials and Corrective Action	6
<b>PARKING TICKETS</b>	7
Control and Recording	7
Enforcement of Unpaid Tickets	9
Recommendations	10
<b>JUSTICE COURT</b>	11
Bail	11
Case Files	13
Recommendations	13
<b>APPENDIX A</b> Response From Local Officials	15
<b>APPENDIX B</b> OSC Comment on the Village’s Response	18
<b>APPENDIX C</b> Audit Methodology and Standards	19
<b>APPENDIX D</b> How to Obtain Additional Copies of the Report	20
<b>APPENDIX E</b> Local Regional Office Listing	21

# State of New York Office of the State Comptroller

---

---

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

January 2013

Dear Village 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 Board of Trustees 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 Village of Scotia, entitled Internal Controls Over Selected Financial Operations. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the General Municipal Law.

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

Respectfully submitted,

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



## State of New York Office of the State Comptroller

---

# EXECUTIVE SUMMARY

The Village of Scotia (Village) is located in the Town of Glenville in Schenectady County. The Village encompasses 1.7 square miles and has approximately 7,700 residents. The Village is governed by a Board of Trustees (Board) which comprises four elected Trustees and an elected Mayor. The Board is responsible for the general management and control of the Village's financial affairs, including establishing appropriate internal controls over financial operations. The Village Clerk/Treasurer, as chief fiscal officer, is responsible for the receipt, disbursement, and custody of Village moneys in addition to maintaining the accounting records. The Village's budgeted appropriations for the 2011-12 fiscal year were approximately \$8.3 million.

### **Scope and Objective**

The objective of our audit was to review the Village's internal controls over selected financial operations for the period June 1, 2010 to October 31, 2011. Our audit addressed the following related questions:

- Is the Village properly accounting for all parking tickets and pursuing collection of all parking tickets issued?
- Are adequate records and reports maintained by the Justice Court (Court) related to case files and bail?

### **Audit Results**

Due to the lack of key internal controls, the Village has numerous weaknesses in its processing of parking ticket operations and the Court's accounting and administration of bail moneys.

We identified weaknesses in the controls over the collection, recording, reconciliation, and enforcement of parking ticket fines. The Village does not participate in the New York State Department of Motor Vehicle Scofflaw Program for addressing unpaid violations. By participating, the Village could potentially increase its parking fine revenues by nearly \$23,000.

We also found that the Court's case files and bail records are not accurate and complete, and the two Justices do not maintain an accurate computerized bail list or perform monthly bank reconciliations and accountabilities. As a result, there are discrepancies between the accounting records maintained for bail, the Court's manual check register, and the computerized court case records. Further, neither the manual check register nor the computerized accounting records agrees with the bail on deposit in the bail bank account. Without the proper and periodic reconciliation of Court cash assets and known

liabilities, the Justices cannot identify and resolve ongoing discrepancies, and there is an increased risk of errors and irregularities occurring and going undetected.

### **Comments of Local Officials**

The results of our audit and recommendations have been discussed with Village officials and their comments, which appear in Appendix A, have been considered in preparing this report. Except as specified in Appendix A, Village officials generally agreed with our recommendations and indicated they planned to take corrective action. Appendix B includes our comment on issues raised in the Village's response letter.

# Introduction

## Background

The Village of Scotia (Village) is located in the Town of Glenville in Schenectady County. The Village encompasses 1.7 square miles and has approximately 7,700 residents. The Village is governed by a Board of Trustees (Board) which comprises four elected Trustees and an elected Mayor. The Board is responsible for the general management and control of the Village's financial affairs, including establishing internal controls over financial operations. The Village Clerk/Treasurer (Clerk/Treasurer), as chief fiscal officer, is responsible for the receipt, disbursement, and custody of Village moneys in addition to maintaining accounting records.

The Village provides various services to its residents, including street maintenance and improvements, snow removal, public improvements, recreation and cultural activities, refuse collection, recycling, water and sewer service, police and fire protection, Justice Court (Court) services, and general government support. The Village's expenditures for the 2010-11 fiscal year were approximately \$7.8 million and the budgeted appropriations were approximately \$8.0 million. These appropriations are funded primarily with real property taxes, State aid, and water and sewer charges.

In accordance with the Village Code, the Village issues parking tickets and collects moneys from parking ticket fines. The Court Clerk is responsible for all recording, collecting, depositing, and reporting responsibilities related to parking tickets. Parking ticket fines and penalties for late payment are set by the Board. According to parking ticket records, more than 1,800 tickets were issued during the scope of our audit, and the Village reported parking ticket collections of \$23,715 to the Office of the State Comptroller's Justice Court Fund (JCF). In the 2010-11 fiscal year, the Village reported revenues of \$17,180 from parking tickets.

The Village operates its Justice Court with one elected Justice and one appointed Acting Justice who are responsible for Court operations. The Court receives payments for fines and fees and from bail imposed on defendants by the Court. Bail is either returned to the individual who posted it when the case has been adjudicated or applied toward the payment of any fines and fees imposed by the Court. The Court uses a software system to record case information and related financial transactions and uses this system to index case files. The Justices have one Court Clerk whose duties include collecting and recording payment of such fines, fees, and bail, and maintaining case files. In the 2010-11 fiscal year, the Village reported Justice Court revenues of \$49,384.

**Objective**

The objective of our audit was to review the Village's internal controls over selected financial operations. Our audit addressed the following related questions:

- Is the Village properly accounting for all parking tickets and pursuing collection of all parking tickets issued?
- Are adequate records and reports maintained by the Court related to case files and bail?

**Scope and Methodology**

We examined the Village's financial operations for the period June 1, 2010 to October 31, 2011.

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 C of this report.

**Comments of Local Officials and Corrective Action**

The results of our audit and recommendations have been discussed with Village officials and their comments, which appear in Appendix A, have been considered in preparing this report. Except as specified in Appendix A, Village officials generally agreed with our recommendations and indicated they planned to take corrective action. Appendix B includes our comment on issues raised in the Village's response letter.

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.

## Parking Tickets

Parking ticket fines can be a substantial revenue source for Village operations. The Board is responsible for adopting policies for the control, collection, reconciliation, and enforcement of parking tickets. It is the responsibility of the Police Chief and Justices to implement Board policy and establish procedures to ensure that internal controls are in place and working effectively. Effective internal controls address the segregation of incompatible duties; maintaining an unissued-ticket inventory; recording issued tickets; collecting, accounting for, and reporting the receipt of fines; and reconciling issued and unissued parking tickets from the Police Department with the outstanding and paid tickets from the Court.

The Village must also ensure that collection of unpaid tickets is properly enforced. Options for collecting unpaid tickets include delinquency notices, collection agencies, and participation in the New York State Department of Motor Vehicles (DMV) Scofflaw Program (Scofflaw Program). Local governments participating in the Scofflaw Program can notify the DMV when a vehicle registrant has three or more unresolved parking tickets in an 18-month period. When this occurs, the DMV denies the vehicle registration renewal until the violator appropriately addresses the outstanding tickets.

We found that parking ticket records maintained in the Police Department are not reconciled with the records maintained in the Court, and that the Court records are incomplete and unreliable. Further, the Village does not enforce parking ticket collection by sending delinquency notices, using a collection agency, or participating in the Scofflaw Program. These deficiencies occurred because the Board has not adopted policies and procedures for parking ticket operations; additionally, the duties related to the collection, recording, and deposit of parking ticket fines are not properly segregated, and no compensating controls (such as supervisory review) are in place.

### **Control and Recording**

To ensure that parking ticket fines are properly collected, recorded, and deposited, these duties should be assigned to different individuals or, if this is not feasible, the Village should implement procedures for independent supervisory review.

The Court Clerk is responsible for virtually all aspects of parking ticket activity including receiving, recording, preparing for deposit, and reporting all cash collections to the Treasurer. In addition, the Court Clerk is responsible for maintaining the Court's accounting records, reconciling bank statements with the accounting records



and completing required monthly reports to the JCF with little or no oversight.

The Village uses pre-numbered carbon-copy tickets which are bundled into groups of 10 sequentially numbered tickets and entered into a log used by officers to sign out tickets. The officers make the issued parking tickets out in triplicate with one copy to the vehicle owner, one for the Court, and one for police records.

The Police Clerk records the issued ticket information into a manual log she maintains. The Court Clerk also records the issued tickets in the computerized court software used by the Village. The manual log and computerized record includes the ticket number, issuing officer, date, fine amount, type of violation, and amount and date paid. Although four independent records of parking tickets are maintained,<sup>1</sup> no one performs a reconciliation of these records. As a result, there is an increased risk that issued tickets may not be recorded and reported when payment is made or that unpaid tickets will not be properly enforced. Further, there is no assurance that all the tickets signed out by the police officers were in fact issued for parking violations, or whether they are still unused or missing.

Furthermore, in addition to recording issued tickets in the software system, the Court Clerk is solely responsible for collecting and depositing parking ticket fines. Allowing the same person to collect, record, and deposit receipts, especially cash, increases the risk that cash may be misappropriated. The Court Clerk is also allowed the discretion of waiving parking-ticket late fees and collecting only the amount due. Allowing the Court Clerk to waive late fees creates an opportunity for the late fees to be diverted to non-Village accounts. Although the Justice does perform periodic reviews of bank statements and reconciliations prepared by the Court Clerk, these functions alone do not adequately address the weaknesses associated with the collection, recording, and tracking of parking ticket fines.

We reviewed all the tickets issued during our scope period, according to the Police Clerk's records, which numbered 1,826 tickets totaling \$46,805 in fines (exclusive of late fees). We compared the tickets issued by the Police Department to the tickets in the Court records to verify the accuracy of the collection, recording, and reporting functions, and found that:

---

<sup>1</sup> The log used by police officers to sign out tickets, the Police Clerk's manual log of issued tickets, the computerized Court case reports, and the copies of the physical tickets

- 159 tickets issued for parking violations were recorded as paid in the Court software but did not include required late fees totaling \$4,160. The Court Clerk said that in some instances she would accept the payment received and not pursue required late fees.
- 81 tickets were issued with fines totaling \$1,985 but were not recorded as collected in the Court's parking ticket records. Without a reconciliation of the records or adequate enforcement of collections (see below), Village officials do not know whether the tickets remain unpaid and/or were not properly accounted for.
- 59 tickets were issued with fines totaling \$1,330 and were voided after they were issued. According to the Court Clerk, defendants sometimes felt the tickets were unjustified, in which case the Court Clerk would recommend that the defendant discuss the ticket with the issuing officer, who would then void the ticket. Allowing officers the discretion to void tickets without the authorization of the Justice increases the risk that payments may be made and not recorded or deposited.

Without independent review or a proper segregation of duties – when the work of one employee is automatically verified in the course of another's routine duties – there is an increased risk of errors and irregularities. As a result, Village officials do not have reliable records for tracking and enforcing the collection of parking ticket fines.

### **Enforcement of Unpaid Tickets**

To maximize revenues from parking tickets, it is essential for the Board to adopt policies for the enforcement of ticket collections by Court personnel. The Village has many options available for collecting unpaid tickets for parking violations. These include the use of delinquency notices and collection agencies, and participation in DMV's Scofflaw Program.

The Board has not adopted policies for the enforcement of ticket fees by Court personnel, and the Village does not engage in any of the available options for maximizing collections. The Court Clerk told us that she has been unable to gain access to the DMV's computerized Scofflaw Program software to submit eligible vehicle registrations.

We reviewed unpaid parking violations issued and recorded in the Court's system during our scope to determine if the enforcement of parking tickets would enhance Village revenues. Of the 1,826 tickets issued during our scope period, 741 tickets had unpaid fines and fees totaling \$50,715 as of October 31, 2011. Of the 741 unpaid tickets, 434 tickets were eligible for the Scofflaw Program (having three or

more unresolved parking tickets in an 18-month period) and had associated fines totaling nearly \$23,000. Furthermore, the Village's computerized records showed a cumulative total of more than 4,700 unpaid parking violations totaling nearly \$171,500 (including tickets issued prior to our scope period) as of December 27, 2011.<sup>2</sup> Based on this volume of unpaid violations, it appears the Village may enhance revenues in excess of the \$23,000 we identified for tickets issued during our scope period.

By participating in any of the various enforcement methods available, the Village could potentially increase revenues from parking ticket fines. In addition, without policies and procedures that establish adequate internal controls for the collection, processing, and enforcement of unpaid parking fines, Village officials cannot adequately ensure that revenues received are properly recorded and deposited.

## **Recommendations**

1. The Police Chief and Village Justice should ensure that all parking tickets purchased, issued, voided, paid, or left unpaid are properly accounted for.
2. The Board and Court should establish policies and procedures for the collection of parking tickets that include the segregation of incompatible duties or mitigating controls.
3. The Board and Court should establish policies and procedures for enforcing the collection of fines and late fees for parking violations.

---

<sup>2</sup> The Court's computerized software generates a report of all unpaid tickets as of the date the report is run; however, it cannot run a report for prior time periods. Therefore, we could not run this report for unpaid tickets as of the end of our audit scope period (October 31, 2011) as we were not on site at that time.

## Justice Court

The Village operates a Justice Court with one elected Justice and one appointed Acting Justice. Each Justice is responsible for maintaining individual case files containing all documents pertaining to each case. To meet this responsibility, the Justices must establish an adequate system of organizing and indexing case files so that the information they contain is readily available to the Court.

Justices must also account for and report Court-related financial activities. To meet this responsibility, the Justices must ensure that an effective system of internal controls is in place to provide reasonable assurance that complete and accurate accounting records are maintained. Justices are responsible for reconciling Court collections to corresponding liabilities; at any point in time, the liabilities of the Court, such as bail held on pending cases and fines and fees not yet remitted to the Clerk/Treasurer, should equal the Justices' available cash. Routine reconciliation of bank accounts with the Court's liabilities enables the Court to verify the accuracy of its financial records.

### Bail

Justices are required to account for cash receipts and disbursements from month to month, and determine accountability (by preparing a list of Court liabilities and comparing it with reconciled bank balances, as reconciled with the accounting records) on a monthly basis.<sup>3</sup> Furthermore, when cash bail is imposed, it is the Justice's responsibility to maintain a record of it. Bail for pending cases, similar to a customer deposit, is posted by defendants (or by others on their behalf) generally to guarantee appearance in court to answer charges, after which the bail moneys are returned. Consequently, it is essential that each Justice maintains an accurate accounting of bail.

The Justices did not reconcile their combined bail bank account with Court records or perform an accountability analysis on a monthly basis. Furthermore, the Justices and Board were aware that the bail account did not reconcile with accounting records and did not investigate the discrepancies.

We attempted to perform a reconciliation of the Justices' bail bank statements with their records of bail for pending cases as of October 31, 2011. The Court's bail transactions are recorded in two different accounting records: a manual check register and the Village's computerized court software. Additionally, there are two different bail reports printed from the computerized court software: one detailing

---

<sup>3</sup> The Uniform Justice Court Act

bail on deposit for the current Justices, and the other detailing bail on deposit for both past and current Justices. These figures should always agree because all cases with bail held are open cases and should be held by an active Justice; any open cases from prior Justices should be transferred to the current Justices. However, we found that these two records conflicted because bail cases that were still open, with bail on deposit, were not properly transferred from prior Justices.

In addition to the transfer of open cases with bail held, the actual bail moneys on deposit should have been transferred from the prior Justices' bank accounts to the current Justices' combined bail bank account using bank checks. Assuming these transfers occurred, the bail bank account balance should include the cumulative bail collected but not returned to the defendants pending disposition of the cases, from prior Justices. We compared the total bail held for all Justices, according to the computerized accounting records, to the bail held according to the manual check register and bank account balance, and found the following discrepancies in these balances as of October 31, 2011:

- Bank account: \$16,316
- Manual check register: \$9,082
- Computerized accounting records: \$20,233.

Furthermore, bail held according to the computerized accounting records includes bail collected more than 20 years ago. The Village could not locate many case files and, therefore, could not determine whether the cases had been disposed or if the Court is still holding bail. Due to these significant discrepancies and the unreliable nature of the computerized accounting records, we could not reconcile the bail bank account. The Board, Justices, and Court Clerk were aware of these discrepancies but did not take steps to resolve them. These errors have been perpetuated for at least the past seven years because the Court has no procedures to generate and review reports of bail activity and pending bail.

The Court should not be holding unaccounted-for bail and should be taking steps to account for all the moneys that are on hand in its bail account. Without the proper and periodic reconciliation of Court cash assets and known liabilities, the Justices cannot identify and resolve the ongoing discrepancies, and there is an increased risk of errors and irregularities occurring and going undetected.

## Case Files

The Justices' principal duties involve adjudicating legal matters within the Court's jurisdiction and administering moneys from fines, bails, surcharges, civil fees, and restitutions. To adequately perform these duties, the Court must have an adequate system of organizing and indexing case files so that the information they contain is readily available to the Court.

The Court assigns each case file a unique number and the relevant case information, including disposition, is entered into the computerized court software used at the Village. The information in the court software is used as a case file index and allows the Court Clerk to locate the case file for use in the Court.

We obtained a report of all open cases from the court software and found this report contained an excessive number (587) of old undisposed cases going back to the 1980s. However, many of the cases listed in this report were assigned a code representing a disposed case. We asked the Court Clerk why cases which were coded as disposed would appear on the Village's report of open cases. According to the Court Clerk, the Court changed its software approximately five years ago, and information was lost during conversion from the old system to the new.

As a result of these weaknesses, we selected a random sample of 16 open cases of the 587 listed on this report to determine whether the case files were available for review. We found all case files were properly filed and information contained in the case files agreed with the index of cases. We also selected a random sample of five open cases for which bail is currently held. We found one case for which the Village had returned the bail and closed the case; however, the computerized Court records were not updated to reflect the return of these moneys.

Without an adequate system for updating its Court case files, the Village lacks assurance that the information contained in the computerized court software, which is used to index cases, is accurate and complete. Therefore, the Court may not have the current status of cases if the software is not updated regularly.

## Recommendations

4. The Justices should determine how much of the bail money in their combined bank account is not attributable to current pending cases and attempt to determine the source of the remaining funds.
5. Unidentified moneys in the Justices' bank accounts should be reported and remitted to the JCF.

6. The Justices should perform a periodic review of all open cases to ensure the volume of such cases appears reasonable and all dispositions are properly recorded.
7. The Justices should perform a periodic review of all Court accounting records, including the reconciliation of cash assets and known liabilities, and promptly investigate and resolve any discrepancies.

## **APPENDIX A**

### **RESPONSE FROM LOCAL OFFICIALS**

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



# VILLAGE OF SCOTIA

**Mayor**

Kris Kastberg

**Trustees**

Thomas A. Gifford, Deputy Mayor

Rory Fluman

John Lockwood

Joseph Rizzo



**Clerk-Treasurer**

Maria A. Schmitz

**Attorney**

Lydia R. Marola

December 18, 2012

Jeffery P. Leonard, Chief Examiner  
Glens Falls Regional Office of the State Comptroller  
1 Broad Street  
Glens Falls N.Y. 12801-4396

Dear Mr. Leonard:

This letter is to serve as the required response to the draft audit performed for the Village of Scotia for the period covering June 1, 2010 – October 31, 2011. As a whole, the Village is pleased with the review of our accounting policies and practices, but recognizes that opportunities for improvement exist in the areas of parking ticket management, bail reconciliation, and court case file accounting. To that end, the Village has taken several proactive steps toward addressing these matters.

Verbal findings and recommendations were provided to Village officials shortly prior to the end of the auditing process. Those officials included the Mayor, Justice, Police Chief, and several Trustees. As a result of these meetings it became clear that the Village was already either in the process addressing many of the findings, or in a position to begin immediate action.

In regard to parking tickets, the police chief and justice have implemented a policy whereby all tickets go through the court, effectively stopping the practice of officers dismissing some tickets. A reconciliation of paid tickets is now performed between the court and police clerks. The draft report recommends that the Village participate in the DMV Scofflaw Program. The court has applied for inclusion that program twice, the most recent being July of 2012. Our participation will begin as soon as we are approved by the State.

The one exception the Village would take to the draft report in this area is the statement that the Village does not engage in any of the available options for maximizing collections. The court has done mass mailings to outstanding offenders in an effort to increase compliance. Additionally, the clerk cross references all defendants on court night to the parking ticket program and the Justice advises that defendant when they show up at court. True formalization of our entire parking ticket program, including adoption of appropriate policies will be a part of the Village's CAP.

In response to the recommendations regarding bail and case files, the Justices now perform a monthly review of both the bail and operating account reconciliations. We are currently in the process of addressing the other recommendations in this area to be included in our CAP.

The Village of Scotia looks forward to completely addressing the recommendations attached to our final audit through our Comprehensive Action Plan. Our intention is to develop a program of

See  
Note 1  
Page 18

policies and practices that meet or exceed the internal controls identified as best practices in each area of opportunity.

Sincerely,

Kris Kastberg  
Mayor

Jason ~~Frament~~  
Justice

4 NORTH TEN BROECK STREET, SCOTIA, NEW YORK 12302-2280  
(518) 374-1071 FAX (518) 374-0542  
WWW.VILLAGEOFSCOTIA.ORG

## **APPENDIX B**

### **OSC COMMENT ON THE VILLAGE'S RESPONSE**

#### Note 1

We recognize that the Village has mailed notices to outstanding offenders in the past; however, this is not something the Village was doing recently and no mailings were distributed during our scope period. Furthermore, we were not made aware of the Court's process of cross-referencing defendants to outstanding parking tickets during the course of our audit. While this is a good practice which we encourage the Court to continue, it includes only the limited number of people with outstanding parking tickets who have to appear before the Court for other reasons.

## APPENDIX C

### AUDIT METHODOLOGY AND STANDARDS

To accomplish our objectives we interviewed appropriate Village officials and employees, tested selected records, and examined pertinent documents for the period June 1, 2010 through October 31, 2011. Our procedures included the following:

- We interviewed Village personnel to determine current practices and procedures for parking ticket operations.
- We compared parking tickets issued according to the Police Clerk's records to parking tickets issued according to Justice Court records and compared both to available physical parking tickets to identify discrepancies in these records.
- Based on Court records, we quantified the number of tickets issued during our scope period which were eligible for the Scofflaw Program and obtained a report of all unpaid tickets as of December 23, 2011.
- We obtained and reviewed reports from the computerized court software of all open cases in the Justice Court and used a computerized sampling program to generate a random sample of 16 cases from those records to trace to case files. We also obtained a report of all cases with bail on deposit according to the computerized court software to trace to case files.
- We reviewed bail on deposit at October 31, 2011 according to the computerized court software and according to the manual check register and compared the amounts reported to be on deposit with the bank statements.

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

## APPENDIX D

### 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 E**  
**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