



Village of St. Johnsville Records and Reports

Report of Examination

Period Covered:

June 1, 2011 — August 31, 2014

2015M-1



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

August 2015

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 Trustee 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 St. Johnsville, entitled Records and Reports. 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*

Introduction

Background

The Village of St. Johnsville (Village) is located in the Town of St. Johnsville in Montgomery County and has approximately 1,700 residents. The Village provides various services to its residents, including fire protection, water and sewer, street maintenance, snow removal, recreation, marina and campground, and general government support. Budgeted appropriations for the general, water, sewer, cemetery and recreational funds for the 2014-15 fiscal year were approximately \$2 million and were funded primarily by real property taxes, sales tax, State and federal aid, and water and sewer rents.

The Village is governed by a Board of Trustees (Board), which is composed of four elected Trustees and an elected Mayor. The Board is responsible for the general oversight of the Village's operations and the design and implementation of internal controls to safeguard Village assets from loss or misuse.

The Mayor is the chief executive officer. The Mayor appoints all non-elected officers, subject to Board approval, including the Clerk-Treasurer, who is the chief fiscal officer. The Clerk-Treasurer is responsible for recording all Village resolutions and local laws, preparing all of the Board's official reports and maintaining the Village's financial records. Furthermore, the Clerk-Treasurer is the custodian of all Village moneys, who is responsible for depositing moneys received, signing checks, making disbursements and filing the Village's annual update document in a timely manner.

Objective

The objective of our audit was to review the Village's financial operations, particularly those related to the maintenance of the accounting records and the filing of annual update documents. Our audit addressed the following related question:

- Did the Clerk-Treasurer complete accurate bank reconciliations, accurately account for interfund activity and file the Village's annual update documents in a timely manner?

Scope and Methodology

We examined the Village's records and reporting processes for the period June 1, 2011 through August 31, 2014.

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 Village officials, and their comments, which appear in Appendix A, have been considered in preparing this report. Village officials generally agreed with our recommendations and indicated they planned to initiate corrective action.

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

Records and Reports

The Village's financial records and reports must be complete, accurate and current to be relevant and useful for the Board members and other officials to manage Village operations properly. The Clerk-Treasurer, as the Village's chief fiscal officer, is responsible for performing the basic accounting functions, including maintaining accurate accounting records, such as ensuring that bank account balances reconcile to cash balances in the accounting records and that interfund loans are accurately recorded. Further, the Clerk-Treasurer is responsible for preparing and filing the Village's annual update document (AUD) with the Office of the State Comptroller (OSC) following the close of the fiscal year. Lastly, as part of its oversight of the Clerk-Treasurer's operations, the Board is required to audit, or have audited, the Clerk-Treasurer's records on an annual basis.

The Clerk-Treasurer did not complete accurate bank reconciliations. Numerous bank account balances did not reconcile to their corresponding cash balances in the accounting records and had total differences ranging from \$4,437 to \$6,514 per month. In addition, interfund loans were not accurately recorded, which caused the due to other funds accounts to exceed the due from other fund accounts by \$2,867 for the last three fiscal years. In addition, the Clerk-Treasurer filed the AUD late for 2011-12 and 2012-13 and, as of July 1, 2015, had not filed the AUD for 2013-14. Lastly, the Board did not audit, or have audited, the Clerk-Treasurer's records for 2012-13 and 2013-14. As a result, there is an increased risk that errors in the accounting records or mishandling of Village funds will occur and that the Board, taxpayers and other interested parties may not be able to assess the Village's financial operations and financial condition.

Bank Reconciliations

It is important that accurate bank reconciliations be completed in a timely manner to ensure the bank account balances agree with their corresponding cash balances in the accounting records. As part of the reconciliation process, the Clerk-Treasurer should prepare adjusted bank balances for all accounts, which represent the balances per the bank statements adjusted for items such as outstanding checks or deposits in transit. The Clerk-Treasurer should then compare the adjusted bank balances to the cash balances in her accounting records. If any discrepancies between the adjusted bank balances and cash balances are noted, they should be thoroughly investigated and corrected in a timely manner.

Bank reconciliations are prepared monthly by the Deputy Clerk-Treasurer and the adjusted bank account balances are provided to the

Board for review. While these adjusted bank balances were accurate, they did not always agree with the corresponding cash balances in the accounting records. We compared the Village's adjusted bank balances for each of the 31 bank accounts to the cash balances in the accounting records for three randomly selected months. For December 2013 and April 2014, we found that the total adjusted bank balances were less than the total recorded cash balances by \$6,350 and \$6,514 respectively. However, in January 2014, we found that the total adjusted bank balances exceeded the total recorded cash balances by \$4,437. Variations included the following:

- In December 2013, 10 of the adjusted bank balances were less than their corresponding cash balances by a total of \$10,518 and two adjusted bank balances were more than their cash balances by a total of \$4,168. The individual adjusted bank balances ranged from \$6,741 less to \$3,783 more than their cash balances.
- In January 2014, one of the adjusted bank balances was \$30 less than the corresponding cash balance and three of the adjusted bank balances were more than their cash balances by a total of \$4,469. The individual adjusted bank balances ranged from \$30 less to \$3,394 more than their cash balances.
- In April 2014, 10 of the adjusted bank balances were less than their corresponding cash balances by a total of \$9,821 and five of the adjusted bank balances were more than their cash balances by a total of \$3,307. The individual adjusted bank balances ranged from \$4,686 less to \$3,304 more than their cash balances.

The variances between the adjusted bank balances and their corresponding cash balances in the accounting records were caused in part by the Clerk-Treasurer's failure to record certain payroll transactions in a timely manner. For example, various cash collections were not recorded until months after being received and deposited and adjustments to correct the accounting records were not always made accurately.

The Clerk-Treasurer informed us that she compares the adjusted bank balances to the cash balances in the accounting records as part of her monthly review process. As part of this review, she identifies transactions that were not yet recorded or were recorded incorrectly in the accounting records and makes adjustments to correct the accounting records. However, we reviewed the cash balances in the accounting records after she had made adjusting entries to bring the record's cash balances and the adjusted bank balances into agreement

and found the balances still did not reconcile.¹ Cash has a high level of risk for theft and other irregularities, and as such, it is important that cash balances in the accounting records be accurately maintained and for the corresponding bank balances to reconcile with the cash balances in the records. When discrepancies between cash and bank balances are noted, they should be thoroughly investigated and the causes of such discrepancies should be determined.

Interfund Activity

When interfund loans² are made and repaid, the combined total balance of due from other funds (interfund loans receivable) for all funds should always agree with the combined total balance of due to other funds (interfund loans payable) for all funds. However, we found that for the fiscal years ending May 31, 2012 through May 31, 2014 the total due to other funds account balances exceeded the total due from other funds account balances by \$2,867 each year. When we inquired, the Clerk-Treasurer was unable to provide us with an explanation. If the Clerk-Treasurer had periodically reconciled all interfund loans, she would have identified that they did not reconcile in a more timely manner, making it easier to identify the cause of the discrepancy. We examined interfund activity recorded in the accounting records and traced three interfund activity transactions from the accounting records to the corresponding bank statements and did not note any exceptions. However, we also reviewed an entry to record the relevy of unpaid water and sewer rents on the 2013-14 tax bills³ and the associated interfund loan payable from the general fund to the water and sewer funds and found the Clerk-Treasurer recorded the relevy accounting entry twice in error. In addition, we found the Clerk-Treasurer recorded an entry in August 2014 to pay the water and sewer funds for an interfund loan associated with the relevy of unpaid water and sewer rents from 2012. The failure to ensure that all interfund loans were recorded accurately and that total interfund loans payable agreed with total interfund loans receivable decreases the Board's ability to rely on the accounting records for an accurate picture of the Village's financial position.

Annual Reports

The Clerk-Treasurer is responsible for filing the Village's AUD with OSC within 60 days after the close of the fiscal year. The AUD is an important document that allows Village officials, taxpayers and

¹ We reviewed cash transaction detail in the general ledger for the months following the bank reconciliations we reviewed.

² General Municipal Law authorizes the Village to temporarily advance moneys from one fund to another when available cash is not sufficient to pay current obligations.

³ When water and sewer rents remain unpaid in one year, they are typically added to (relevied) the customers' subsequent year's tax bills. When this occurs, the Village records total taxes receivable, including amounts relevied, in the general fund and records an interfund loan payable from the general fund to the associated water or sewer funds for the amounts relevied.

other interested parties to assess the Village's financial operations and financial condition. Upon written request, the deadline for filing the AUD may be extended for an additional 60 days.

The Clerk-Treasurer filed the AUDs for 2011-12 and 2012-13 late and as of July 1, 2015 had not filed the AUD for 2013-14. The Clerk-Treasurer filed the Village's 2011-12 AUD in January 2014, nearly 18 months past the deadline. The Clerk-Treasurer requested and was granted an extension for filing the 2012-13 AUD; however, she did not file until October 2014, nearly 12 months past the extended deadline. Furthermore, although the Clerk-Treasurer requested a filing extension for the 2013-14 AUD, her request was declined because she did not submit the request in a timely manner.⁴ As of July 1, 2015, she had not submitted the Village's 2013-14 AUD. According to the Clerk-Treasurer, she has not filed the AUDs in a timely manner because she needs to adjust the accounting records before completing the AUDs. For example, she stated adjustments to interfund loan and cash account balances must be made before she can close the accounting records and prepare the AUDs. Adjustments to the accounting records should be made on a current basis rather than after the fiscal years have ended; making timely adjustments would provide timely and useful financial information and improve the Clerk-Treasurer's ability to close out the accounting records.

Furthermore, inaccuracies in the accounting records have precluded the Clerk-Treasurer from closing the annual accounting records in a timely manner for the 2011-12, 2012-13 and 2013-14 fiscal years. The Village's fiscal year runs from June 1 through May 31, and we found that for the 2011-12 and 2012-13 fiscal years the accounting records were closed⁵ more than a year after the end of each fiscal year, on May 31, 2013 and August 27, 2014 respectively. At the time of our audit, the accounting records remained open for the fiscal year ending May 31, 2014. Subsequent to fieldwork, the 2013-14 accounting records were closed on July 30, 2015. According to the Clerk-Treasurer, closing the annual accounting records has become time consuming because it often requires her to make numerous adjustments to correct errors made with bank account balances and interfund loan differences in the accounting records. As previously noted, necessary adjustments to the records should be made on a current basis, not just at year-end, to avoid having a situation in which numerous adjustments are necessary to close out the records.

⁴ Before the original filing period expires

⁵ The Clerk-Treasurer stated that she initially closed the accounting records prior to the date displayed on the closing report printed from her accounting system. However, she explained that after initially closing them, she subsequently reopened them and closed them again. The date reflected on the closing report we obtained contains only the most recent date the financial records were closed.

When the AUD is not filed in a timely manner, the Board, taxpayers and other interested parties are not able to assess the Village's financial operations and financial condition. Furthermore, the Clerk-Treasurer's failure to accurately maintain the accounting records and make necessary adjustments to the records on a current basis directly affects her ability to provide accurate periodic information to the Board, close out the records at year-end and file the Village's AUD in a timely manner.

Annual Audit

New York State Village Law requires the Board to annually audit, or have a Village officer or employee or an independent public accountant audit, the records and reports maintained by the Clerk-Treasurer on the Village's behalf. This annual audit serves as an important internal control over cash receipts and disbursements by providing independent verification that transactions have been properly recorded and that cash has been properly accounted for. It also provides Board members with an added measure of assurance that the financial records and reports contain reliable information on which to base financial decisions.

The Board normally contracts with an independent auditor to perform an annual audit of the Clerk-Treasurer's records. However, this audit has not been performed for the fiscal years ending May 31, 2013 and 2014. Without the conduct of a timely annual audit, the Board's ability to effectively monitor the Village's financial operations is significantly diminished. This contributes to the ongoing issues related to the records not being closed out and AUDs not being prepared and filed in a timely manner, as discussed previously in this report. This increases the risk that Village funds could be mishandled.

Although the books and records have been inaccurate and not up to date for several years, the Mayor and Village Board have failed to take effective corrective action. Without reliable and timely financial information, the Board does not have the information to properly manage the Village finances.

Recommendations

The Clerk-Treasurer should:

1. Ensure all financial activity is recorded in a timely manner.
2. Compare reconciled bank balances with the cash balances in the accounting records and investigate and correct discrepancies in a timely manner.
3. Periodically reconcile all interfund loans payable and receivable balances to ensure they agree.

4. Identify the cause of all discrepancies in the interfund loan account balances and correct all errors in the account balances.
5. File the Village's AUD with OSC within 60 days after the close of the fiscal year.

The Board should:

6. Request, on a monthly basis, the Treasurer to provide financial reports and copies of the bank reconciliation and compare the adjusted bank balances to the cash balances in the accounting records.
7. Ensure the Clerk-Treasurer prepares and files the Village's AUD in a timely manner by requesting she provide a copy of the AUD to the Board in a timely manner.
8. Audit the Clerk-Treasurer's records and reports annually, or engage the services of an independent public accountant or auditor to conduct the audit in a timely fashion.

APPENDIX A
RESPONSE FROM LOCAL OFFICIALS

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

BERNARD BARNES
Mayor

KAREN CROUSE
Clerk - Treasurer

NORMAN MASTROMORO
Village Attorney

VILLAGE of ST. JOHNSVILLE

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ST. JOHNSVILLE, NEW YORK 13452
INCORPORATED 1857

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Deputy Mayor

Trustees
JAMES CASTRUCCI
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MARGARET DiGIACOMO

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[REDACTED]
Div. of Local Gov. and School Accountability
Office of State Comptroller
One Broad Street Plaza
Glen Falls, New York 12801

Dear [REDACTED]

I am writing in response to the Audit for the Village of St. Johnsville, NY. 2015M-1

This audit covered the period of June 1, 2011 to August 31, 2014. Following are the responses to your Audit findings and the corrective action taken.

- 1 In regard to bank reconciliations, when the Clerk found an account that did not balance, she did Journal entries to correct the error, however, after they were done the Clerk-Treasurer did not print out a new ledger to see if the correction took place. Sometimes the correction did not take place until the following month. This will be corrected by seeing that all corrections are made in the proper month and that new reports will be printed after all corrections are made. The Deputy Clerk has been doing the reconciliations, however, the Clerk-Treasurer will now be doing them. The Clerk-Treasurer has moved her office upstairs away from the confusion of the main office and where she can work without as many interruptions.
- 2 The Amount of \$2,867.00 has been found, it was a capital project that had borrowed money from another account and when grant was finished, not enough money was left to pay that amount back. This dollar amount has been removed from the books as it is uncollectible.
- 3 The AUD for 2012 and 2013 has been submitted. The 2014 Aud will be submitted by the end of July, 2015. The Clerk is working on the notes. In regards to an outside audit, the Village Board did have one done for 2013 and the 2014 has been done but the Village is waiting for the report from the Auditor. They want to see the 2014 Aud before closing the audit. Also, there are several accounts that have only a ten dollar (\$10) balance, it was put into the account to open it. These accounts will be closed and the \$10 will be returned to its original account.

- 4 In regards to the difference in Cash Balance versus Bank Balance where the Cash is more than bank , sometimes it is because a transfer has been made from online banking but the journal entry for that transfer did not get put on the general ledger, possibly clerk was interrupted and forgot to get back to the journal entry. In regards to the difference in Cash Balance versus Bank Balance where the Cash is less than Bank, in some cases it could be the other side of the bank transfer and in one or more instances, deposits may have been put in wrong account. Some end of months payroll, due to the way it is reported for direct deposit and our computer program, the money shows on Bank Statement in one month as being deposited but the checks show in the following month on General Ledger This is because the checks are dated for the day they are put in the employees account. (ex., deposited 5/31, check date 6/4). As far as cash deposits not being recorded until months later, this is because they were accidently put in wrong bank acct but put on computer correctly. Clerk did not catch error till later date. To correct this, the clerk-treasurer has instructed the office staff to enter all receipts daily, not wait until end of week or month. Deposit books are to be kept in order and double checked before going to bank. When deposits of cash are necessary, the office staff has been instructed to have a second person count the cash to be sure it is correct. They are also told that whoever takes in the money during the day, should have the other person do the deposit. The cash draw should be counted prior to going to bank and to be sure only \$100 remains. That is the starting amount in the cash draw.
- 5 In regards to the relieves of Water-Sewer bills, it goes back to when the Village switched software companies . The Clerk was unaware that when the relieves were done through the ██████████ program that it automatically hit the General Ledger. As past practices, she recorded the relieves in the ledger manually. This has been corrected. There is also another problem with the Water/Sewer accounts. They show a negative balance which is something the Clerk-Treasurer has to work out with the software company. It appears that the interest and penalties are being recorded incorrectly and that is due to the ██████████ program. The Clerk will discuss this with the software company and make the proper adjustments.
- 6 The Clerk is in agreement with the fact that AUD's have been turned in late. She has turned in 2012, 2013, and 2014 should be in by the end of July. She has received permission from the State Comptroller to have until October, 2015 to turn in 2015 AUD. This will bring her up to date with the filing. Since the URA was dissolved, the clerk was given the duties of working with the grants and this put her behind. This matter is now under control and she is getting caught up.
- 7 In regards to the closing of the accounting records at year end, the clerk tries to make all of the necessary adjustments to the records before closing. They are sometimes closed and then re-opened for an adjustment that fell through the cracks. She is making an effort to see that this is corrected. She often times does not receive all the invoices due by May 31st from the department heads until they appeared in new fiscal year, even though she tells the department heads when to get them to her. She will now close and take care of any prior year

invoices through fund balance.

8 The matter of outside audits is addressed in #3 above.

To sum up the above, Office staff has been instructed to record all receipts daily on the computer, all invoices are to be put on computer when received so Clerk-Treasurer will have an accurate account of expenses and revenues when she looks at the Revenue/expense report. The clerk will record transfers as soon as they are made.

The clerk has moved her office upstairs away from the public so she can work on the books without interruptions. She will reconcile monthly and make corrections, if necessary, as soon as they are found.

The clerk will make a list of due to and due from accounts and check monthly to see that they are balanced. Any loans made to businesses, etc have individual folders and they are matched to the general ledger each month.

The clerk gives the Board a Treasurer's Report and an Investment Report each month and she tells them to contact her if they have any questions concerning any of the accounts. To give them each a copy of the reconciliations, due to the number of accounts, would be a costly and time consuming process. She will ask them to come in the office and go over the reconciliation notebook.

The Village Board has requested the Clerk to give them a copy of the 2014 AUD when it is completed and a copy each year when it is sent to the Comptroller so they can review it. This will be done.

The Village Board will budget each year for an independent auditor to come in and audit the clerk's book's, the Board will contract with an independent Auditor.

If you feel that anything has been left out of this response and corrective action summary, please feel free to contact the Village Clerk, Karen Crouse, at (518) 568-2421 or email her at karencro@frontiernet.net.

Karen Crouse
Clerk-Treasurer

Bernard Barnes
Mayor

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess the Village's financial condition and adequacy of the internal controls put in place by Village officials to safeguard Village assets and monitor financial activities. To accomplish this, we performed an initial assessment of the Village's financial condition and internal controls so that we could design our audit to focus on those areas most at risk.

During the initial assessment, we interviewed Village officials, performed limited tests of transactions and reviewed pertinent documents, such as Village 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 or professional misconduct. We then decided on the reported objective and scope by selecting for audit those areas most at risk. We selected the Clerk-Treasurer's records and reports. To obtain valid audit evidence and accomplish our audit objective, we performed these specific audit steps:

- We interviewed Village officials to gain an understanding of the recordkeeping process, the existence of policies or procedures and the key personnel involved with maintaining accounting records.
- We reviewed random samples of 10 cash receipts, 10 cash disbursements, 10 accounts payable, 10 accounts receivable and 20 adjusting journal entry transactions to determine if the information from the accounting records was properly supported and recorded in an accurate and timely manner.
- We compared the Village's adjusted bank balances for each of the 31 bank accounts to the cash balances in the accounting records for three randomly selected months.
- We traced cash balances from the accounting records to the adjusted bank balances to determine if they agreed.
- We compared the total due to account balances and total due from account balances to determine if they balanced. We also traced all transactions from 2013-14 to the bank statements.
- We obtained reports from the accounting system to determine the date of closing for the annual accounting records.
- We gained an understanding of all annual financial filings required by Villages and determined if the Village complied with regulations.
- We interviewed Village officials and reviewed AUD submission dates to determine if the Village filed its AUD with OSC in a timely manner for 2011-12, 2012-13 and 2013-14.
- We interviewed Village officials to determine whether the Board audited or caused an audit of the Clerk-Treasurer's records and reports.

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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