



# Village of Woodsburgh

## Claims Processing and Information Technology

### Report of Examination

Period Covered:

March 1, 2013 — May 31, 2014

2015M-12



Thomas P. DiNapoli

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# State of New York Office of the State Comptroller

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

April 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 Woodsburgh, entitled Claims Processing and Information Technology. 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

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### EXECUTIVE SUMMARY

The Village of Woodsburgh (Village) is located in the Town of Hempstead in Nassau County. The Village has a population of approximately 780 and is governed by an elected Board of Trustees (Board), comprising a Mayor and four Trustees.

The Village provides residents with various services, including roads and highway services, a building department and a Justice Court. These services are funded primarily through real property taxes. The Village's general fund expenditures totaled \$641,055 for the 2013-14 fiscal year.

#### **Scope and Objectives**

The objectives of our audit were to review the Village's claims processing and information technology (IT) operations for the period March 1, 2013 through May 31, 2014. Our audit addressed the following related questions:

- Did the Board audit claims to ensure that they were for proper Village purposes?
- Did the Board ensure that adequate IT policies and procedures were developed to properly safeguard Village assets?

#### **Audit Results**

The Board did not perform an effective claims audit to ensure that transactions were properly authorized and approved or that claims were for proper Village purposes. Instead, the Board annually appointed one Trustee who was solely responsible for auditing all Village claims,<sup>1</sup> which is inconsistent with New York State Village Law. We found that Village officials paid 34 claims totaling \$32,332 without proper Board approval. Officials also did not ensure that these claims contained all necessary documentation or authorizations to facilitate an effective claims audit. While all the claims we reviewed appeared to be for proper and necessary Village purposes, the Board's lack of a proper claims audit process increases the risk that the Village could pay for expenditures that are unauthorized, excessive or unnecessary.

The Board did not adopt a comprehensive IT policy governing the Village's IT system or establish policies and procedures addressing crucial aspects of IT security, such as an acceptable use policy, data backup procedures or establishment of a disaster recovery plan. As a result, the Village's IT assets and computerized data are at risk of loss or unauthorized, inappropriate use.

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<sup>1</sup> This Trustee was appointed as audit of claims committee chair, but no other members were appointed.

### **Comments of Village 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. Village officials generally agreed with our recommendations and indicated they planned to initiate corrective action.

# Introduction

## Background

The Village of Woodsburgh (Village) is located in the Town of Hempstead in Nassau County. The Village has a population of approximately 780 and provides residents with various services, including road and highway services, a building department and a Justice Court. These services are funded primarily through real property taxes. The Village's general fund expenditures totaled \$641,055 for the 2013-14 fiscal year. Budgeted appropriations totaled \$765,677 for the 2014-15 fiscal year.

The Village is governed by an elected Board of Trustees (Board), comprising a Mayor and four Trustees. The Board is responsible for the Village's overall financial management, including auditing and approving claims. The Technology Commissioner is the Village's information technology (IT) administrator.

## Objectives

The objectives of our audit were to examine the Village's claims processing and IT operations. Our audit addressed the following related questions:

- Did the Board audit claims to ensure that they were for proper Village purposes?
- Did the Board ensure that adequate IT policies and procedures were developed to properly safeguard Village assets?

## Scope and Methodology

We examined the Village's claims processing and IT operations for the period March 1, 2013 through May 31, 2014. Because of the sensitivity of some of the IT information, we did not discuss the results in this report but instead communicated them confidentially to Village officials.

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

## Comments of Village 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.

## Claims Processing

The audit and approval of claims is a critical element of a governing board's duties and responsibilities. Pursuant to New York State Village Law (Village Law), all claims must be audited by the entire Board,<sup>2</sup> a Board-appointed claims auditor or a formally Board-appointed committee.<sup>3</sup> The Board is responsible for ensuring that every claim is subject to an independent, thorough and deliberate review and should document its approval, by resolution, in the Board minutes. A proper audit ensures that each claim is itemized and accompanied by an invoice or receipt and that each claim is a proper and valid charge against the Village. Additionally, such an audit should also determine whether the officer or employee who gave rise to a claim approved it, usually by signing the claim attesting that goods and services were received and that the charges are correct.

While the Board, by resolution, approved an abstract of claims,<sup>4</sup> it did not perform an effective claims audit to ensure that transactions were properly authorized and approved or that claims were for proper Village purposes. Instead, the Board annually appointed one Trustee who was solely responsible for auditing all Village claims,<sup>5</sup> which is inconsistent with Village Law. As a result, there is an increased risk that the Village could pay expenditures that are unauthorized, excessive or unnecessary.

During our audit period, the Village paid 375 claims, totaling \$704,614. We reviewed 34 of these claims totaling approximately \$32,300<sup>6</sup> along with the related abstracts and Board minutes and found the following deficiencies:

- The entire Board did not audit any of these claims.
- The Board-appointed Trustee audited 19 claims that we reviewed, totaling approximately \$16,300. Several different Trustees, who were not appointed by the Board to audit

<sup>2</sup> The Board may, by resolution, authorize payment in advance of audit of claims for public utility services (electric, gas, water, sewer and telephone), postage, freight and express charges. However, the claims for such prepayments must be presented at the next regular Board meeting for audit.

<sup>3</sup> The Board, by resolution, must first empower a separate committee to undertake the claims audit function.

<sup>4</sup> The Village's abstracts contain a list of claims, vendor names, general ledger accounts, amounts claimed and check numbers.

<sup>5</sup> This Trustee was appointed as audit of claims committee chair, but no other members were appointed. Appointing Trustees may raise questions of compatibility of offices.

<sup>6</sup> See Appendix B for more information on our sample selection.

claims, reviewed 14 claims totaling approximately \$15,700. One claim for a gasoline purchase totaling \$232 was reviewed by the Treasurer.

- No documentation was maintained for any of these claims to indicate that the goods or services were received. Although the receipt of goods or services is not indicated on the claims, the Village Clerk told us that claims are not paid unless they have been received.
- Six claims totaling approximately \$5,000 were not adequately supported with itemized invoices. For example, Village officials paid a certified public accounting firm \$2,467 without obtaining an invoice or additional documentation detailing the work completed.

All the claims we reviewed appeared to be for proper Village purposes. However, because the Board did not properly audit all Village claims and did not require each claim to be sufficiently documented, there is an increased risk that payments made may not be for proper Village purposes or goods and services may not actually be received.

## **Recommendations**

The Board should ensure:

1. The entire Board conducts a thorough and deliberate audit of all Village claims or formally appoint a claims auditor or a committee to fulfill the claims audit function.
2. Each claim contains sufficient supporting documentation.

Village officials should:

3. Establish procedures requiring that each claim be approved by the officer or employee whose action gave rise to the claim and that all claims are accompanied by documentation verifying that the goods were received or services rendered.

# Information Technology

Computerized data is a valuable resource that Village officials rely on to make financial decisions and report to State agencies. If the computers on which this data is stored fail or the data is lost or altered, either intentionally or unintentionally, the results could range from inconvenient to catastrophic. Even small disruptions can require extensive time and effort to evaluate and repair. Therefore, it is important that Village officials adopt a comprehensive IT policy to help ensure the integrity, reliability, availability and performance of IT systems. Such a policy also helps ensure that IT systems are used for their intended purposes and processes are established to address policy violations. The Board is responsible for establishing policies and procedures for all aspects of the Village's IT system. Such policies should address crucial security areas, such as acceptable computer use, data backup and disaster recovery plans.

The Board did not adopt a comprehensive IT policy governing the Village's IT system or establish crucial aspects of IT security, such as policies and procedures addressing acceptable computer use, data backup and disaster recovery. As a result, there is an increased risk that computerized equipment and data could be subject to unauthorized access and potential loss.

## **Acceptable Use Policy**

Computers are an integral part of Village financial and network systems. An effective process for safeguarding Village computer assets includes an acceptable computer use policy, which defines the procedures for computer, Internet and email use and holds users accountable for properly using and protecting Village resources.

The Village does not have a computer use policy that addresses the terms and conditions for network, Internet and email use. Because the Board did not adopt a policy that sets the standards and expectations for the responsible use of Village computer resources, there is an increased risk that resources could be misused or that data could be lost or corrupted.

## **Data Backup**

Sound business practices require that Village data be backed up (copied) on a daily basis so that it can be restored in the event of a loss. Backup files should be kept in a secure off-site location to avoid loss from an event that could damage the Village's IT system. In addition, it is important that backup data files and restoration software be routinely tested for validity.

Although the Village used an online backup service provider to back up its data to remote locations on a daily basis, Village officials did not have formal policies or procedures addressing data backups, specifying which data files should be backed up and how often they should be backed up.

The backup service provider told us that Village officials specify the data files to be backed up. However, officials could not provide us with any documentation showing which data files were backed up each day. Further, there was no formal process in place to restore data from a backup file or periodically test a restored data file. The IT administrator told us that the Village previously performed a data file restoration test. However, he was unable to provide us with any evidence to support this claim.

Without comprehensive data backup procedures, which include periodically restoring backed up data files, Village officials cannot be sure that all critical Village data is being backed up or that the backups performed can be used to successfully restore critical systems or data in the event of loss.

## **Disaster Recovery**

It is essential that Village officials develop a formal disaster recovery plan that addresses the range of threats to its computerized system. The plan should focus on sustaining the Village's critical business functions during and after service disruption. It is important that Village officials analyze data and operations to determine which are the most critical as well as the resources needed to recover and support operations in the event of an emergency. Once the disaster recovery plan is finalized, Village officials should distribute it to all responsible parties, periodically test procedures to make sure they work as intended and update the plan as needed.

The Board has not adopted a disaster recovery plan that addresses threats to the Village's IT system. Therefore, in the event of a disaster, Village personnel have no plans to help minimize or prevent the loss of equipment and data or to provide guidance for implementing data recovery procedures. As a result, there is a risk that important financial data could be lost and significant interruptions to Village operations could occur in the event of a disaster.

## **Recommendations**

The Board should:

4. Adopt comprehensive policies governing Village IT operations, including an acceptable use policy.

5. Develop data backup procedures requiring officials to periodically test the backup files to ensure that the data can be fully restored.
6. Develop a formal disaster recovery plan that addresses the range of threats to the Village's IT system, distribute the plan to all responsible parties and ensure that the plan is periodically tested and updated as needed.

## **APPENDIX A**

### **RESPONSE FROM VILLAGE OFFICIALS**

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

# Village of Woodsburgh

GARY GOFFNER, DEPUTY MAYOR  
CARL CAYNE, TRUSTEE  
JACOB HARMAN, TRUSTEE  
BARRY PLATNICK, TRUSTEE



BRIAN S. STOLAR, VILLAGE ATTORNEY  
MICHELLE BLANDINO, VILLAGE CLERK  
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LEE A. ISRAEL, MAYOR

April 7, 2015

Office of the State Comptroller  
Division of Local Government and School Accountability  
NYS Office Building, Room 3A10  
Veterans Memorial Highway  
Hauppauge, New York 11788-5533

Attention: Ira McCracken, Chief Examiner

Dear Mr. McCracken:

On behalf of the Village of Woodsburgh (the "Village") Board of Trustees (the "Board"), please accept this letter as a combined response and Corrective Action Plan addressing the findings and recommendations contained in the New York State Office of the State Comptroller's ("Comptroller's Office") Report of Examination for Claims Processing and Information Technology for the period March 1, 2013 through May 31, 2014 (the "Report").

The Board is extremely grateful for the guidance and assistance provided by the Comptroller's Office and believes that the recommendations have helped the Board identify opportunities to improve operations and strengthen internal controls. Over a period of months, the Comptroller's Office conducted a thorough audit assessment, reviewing a significant amount of financial data and numerous documents covering a wide spectrum of Village functions and interviewing staff members and Village officials and Board members. The assessment was performed in a professional manner, and the Village very much appreciates that the Comptroller's Office audit team caused the least amount of possible disruption to the daily employee work routines while enabling a seamless continuation of Village business.

With respect to the findings and recommendations relating to claims processing, the Board concurs with the findings. Notwithstanding the need for certain improvements, identified as recommendations in the report and already incorporated by the Village as provided in the Corrective Action Plan below, the Board submits that the Report confirms that the claims were for proper Village purposes and that there were no findings of financial improprieties.

Similarly, with respect to the findings and recommendations relating to information technology, the Board concurs that stronger internal controls relating to an acceptable computer use policy, data backup and disaster recovery plan will improve Village controls to safeguard and secure computerized data. As provided in the Corrective Action Plan below, the Village is working to adopt a comprehensive information technology addressing the items identified in the Report.

The Corrective Plan that follows indicates the Board's responses to the Report recommendations. At its meeting on March 23, 2015, the Board authorized the submission of the following Corrective Action Plan.

## **Claims Processing**

1. The Board of Trustees should ensure that the entire Board conducts a thorough and deliberate audit of all Village claims, or formally appoint a claims auditor or a committee to fulfill the claims audit function.

At the March meeting, the Board adopted an Audit of Claims Policy and Procedure (the "Village Audit Procedure"), a copy of which is attached to this letter. The Village Audit Procedure was prepared using guidance from the Comptroller's Office publication entitled *Improving the Effectiveness of Your Claims Auditing Procedure*. The Village Audit Procedure identifies the procedure to be followed by the Board, Village Clerk and Village Treasurer in the processing of claims from receipt until payment. As set forth therein, Board of Trustees has retained responsibility for the auditing function to assure that each submitted claim is a legal obligation and proper charge of the Village and contains the required supporting documentation.

The Village Audit Procedure has been reviewed by all members of the Board, and provided to the Village Clerk. It will be maintained at Village Hall and distributed and explained to all staff, employees and officials whose actions may give rise to a claim subject to audit. The Village also intends to provide a copy of the Village Audit Procedure to all newly elected Board members.

As provided in the Village Audit Procedure and as is now the policy required to be followed by the Board, all claims for payment will be subject to a thorough and deliberate audit of the entire Board based on the criteria identified in the Village Audit Procedure.

In addition, the Board will annually review the Village Audit Procedure at the Board's organizational meeting held in July, and will adopt the Procedure at the organizational meeting.

2. The Board of Trustees should ensure that each claim contains sufficient supporting documentation.

The submission of sufficient supporting documentation for every claim is addressed in the Village Audit Procedure. As provided therein, all claims for payment must include a Village claim form, an original invoice, receiving slip and any additional information that may be necessary for audit review, depending on the nature of the claim. The Board must review each claim and confirm that such information is provided. If the information is not provided, the Board may not authorize payment of the claim.

3. Village officials should establish procedures requiring that all claims be approved by the officer or employee whose action gave rise to the claim and that all claims are accompanied by documentation verifying that the goods were received or services rendered.

The Village Audit Procedure specifically addresses this requirement as part of the audit process. Absent accompanying documentation verifying receipt of the services or goods, the Board may not authorize the payment of the claim.

The Procedure will be distributed to all Village staff, employees and officials whose actions may give rise to a claim subject to audit. The Village Clerk has been instructed that the approval verification must be included in the claim package delivered to the Board for consideration prior to audit. The Village Clerk has been further instructed, as part of the distribution of the Procedure to Village staff, employees and officials, to remind the recipients of the need for verification of the Village's receipt of goods or services.

## **Information Technology**

4. Adopt comprehensive policies governing Village IT operations, including an acceptable use policy.

5. Develop data backup procedures requiring officials to periodically test the backup files to ensure that the data can be fully restored.

6. Develop a formal disaster recovery plan that addresses the range of threats to the Village's IT system, distribute the plan to all responsible parties, and ensure that the plan is periodically tested and updated as needed.

The Board is reviewing policies in consideration of adoption to insure that all computerized data, financial information, reports to State agencies and all Village systems, are secured adequately. The Board intends to create a policy that will address physical security over all information technology assets, computer use and monitoring, social media use, internet and email use, data backup and a disaster recovery plan.

It is the Board's further intention to provide additional internal monitoring controls to provide for auditing trails for each user and logs of changes and edits on certain systems.

The data backup policy will specify the files that should be backed up and frequency of back up as well as timing of data file restoration tests.

The disaster recovery plan will be tested annually using a simulation. The Village presently utilizes an offsite backup system, and as will be included in the IT policy, will incorporate procedures for daily back up of network drives and off site storage of network files. While the systems currently are backed up off site, the Village will require that such backup and any testing will be documented properly.

As provided in the aforesaid Corrective Action Plan, the Village has implemented a procedure addressing the Comptroller's recommendations relating to claims processing, and pledges itself to implement all of the recommendations relating to information technology.

Please do not hesitate to contact me or my staff should you wish to discuss any items in this response any further.

Respectfully,

Lee Israel  
Mayor

## APPENDIX B

### AUDIT METHODOLOGY AND STANDARDS

We performed an initial assessment of Village operations so that we could design our audit to focus on those areas most at risk. Our initial assessment included evaluating the following areas: financial condition, cash management, cash receipts and disbursements, Justice Court, purchasing, claims processing, asset management, payroll and IT.

During the initial assessment, we interviewed Village officials, performed limited tests of transactions and reviewed pertinent documents, such as Village policies and procedures, Board minutes and financial records and reports. In addition, we reviewed the Village's internal controls and procedures over the computerized financial database to help ensure that the information produced by such systems was reliable.

After reviewing the information gathered during our initial assessment, we determined where weaknesses existed and evaluated those weaknesses for the risk of potential fraud, theft and professional misconduct. We then decided upon the reported objectives and scope by selecting for audit those areas most at risk. To accomplish our audit objectives and obtain valid audit evidence, we performed the following procedures:

- We reviewed Village Law to determine the Board's responsibility to audit claims.
- We interviewed Village officials and key personnel to determine the procedures for the audit, approval and payment of claims.
- We obtained all abstracts for our audit period and selected 34 claims for review. To select our sample, we selected every 11th claim from the 375 claims listed on the abstracts.<sup>7</sup>
- We examined each previously selected claim to determine whether each one indicated receipt of goods or services by the claim's originator and had adequate supporting documentation, such as an itemized invoice or receipts, whether the voucher was audited by the Board and whether the expenditure was for a valid Village purpose.
- We reviewed Board minutes and vendor contracts to verify payments rates.
- We examined the Village code and Board minutes to determine the policies and procedures in place for IT.
- We interviewed the Clerk and Technology Commissioner to determine the procedures in place for backing up files and recovering data to resume operations subsequent to an emergency or disaster.

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<sup>7</sup> We divided the total number of claims during our audit period (375) by this number's first and last digits (35) and rounded our result up to nearest whole number to arrive at the starting point and the subsequent nth selection point for our sample selection process.

- We interviewed the Village’s data backup service provider for details on the types of data backed up daily.

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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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