



Village of Shoreham

Board Oversight and Justice Court

Report of Examination

Period Covered:

August 1, 2014 – May 31, 2016

2017M-152



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

March 2021

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 Shoreham, titled Board Oversight and Justice Court. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law.

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

Respectfully submitted,

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



State of New York Office of the State Comptroller

EXECUTIVE SUMMARY

The Village of Shoreham (Village) is governed by an elected Board of Trustees (Board), which is composed of a Mayor and four trustees. The Mayor is responsible for the Village's day-to-day management and the Clerk-Treasurer is responsible for maintaining the accounting records, disbursing money, processing collections, making deposits and preparing financial reports. The Village's 2016-17 fiscal year general fund budget totaled \$856,449. The Village has one elected Justice, who presides over Justice Court (Court) operations, and one part-time Court clerk (clerk). The Court has jurisdiction over parking, vehicle and traffic law, and local ordinance cases. The Court collected \$3,435 in fines and fees during our audit period.

Scope and Objective

The objective of our audit was to review the Board's oversight of financial operations and review the Court's financial operations for the period August 1, 2014 through May 31, 2016. We extended the scope of our review of Court operations back to August 1, 2013 and forward through November 30, 2016. Our audit addressed the following related questions:

- Did the Board properly oversee financial operations?
- Does the Court properly account for Court funds?

Audit Results

The Board did not properly oversee the Village's financial operations. The Board did not segregate the Clerk-Treasurer's duties or provide compensating controls. As a result, the Clerk-Treasurer performed financial and record keeping duties including receiving and disbursing money, billing and recording property taxes and preparing financial reports. In addition, the Board reviewed abstracts but did not audit individual claims on the abstracts, and Village officials did not establish procedures for cash receipts. As a result, 22 claims totaling \$132,819 were paid without invoices or support attached, duplicate receipts were rarely issued to the public or between departments and not all cash was deposited in a timely manner. The Board also did not annually audit the Clerk-Treasurer's or Court's records and reports. As a result, although all expenditures reviewed appear to have been for appropriate purposes, without adequate oversight, there is an increased risk that disbursements will not be properly recorded, that inappropriate expenditures could be processed and that receipts could be lost, stolen or misappropriated without detection.

The Court did not properly account for Court funds. The Justice did not provide adequate oversight of the clerk, who performed financial aspects of parking and ordinance ticket activity including receiving, recording, preparing and making deposits; reconciling accounts and reporting parking and ordinance receipts to the Office of the State Comptroller's Justice Court Fund (JCF). As a result, 70 tickets could not be accounted for. Also, we reviewed 39 months of financial activity and found duplicate receipts were not always issued, monthly bank reconciliations and accountability analyses were not complete or reconciled to bank statements, and the monthly reports to the JCF were filed late 18 times (46 percent). Further, receipts totaling \$3,435 were collected and deposited but payments to the Clerk-Treasurer and amounts reported to the JCF totaled \$3,360. As a result, there is an increased risk of errors, irregularities or fraud occurring without being detected.

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

Introduction

Background

The Village of Shoreham (Village) is located in the Town of Brookhaven in Suffolk County and has approximately 515 residents. The Village provides various services to its residents including fire protection, street maintenance, snow removal, garbage collection and general governmental support. The Village is governed by an elected Board of Trustees (Board), which is composed of a Mayor and four trustees. The Board is responsible for the Village's oversight and the general management of financial affairs. The Mayor is the chief executive officer, responsible for the Village's day-to-day management. The Clerk-Treasurer, appointed by the Mayor, serves as the chief financial officer and is responsible for maintaining accounting records, disbursing money, processing collections, making deposits and preparing and filing financial reports. The Village's 2016-17 fiscal year general fund budget totaled \$856,449, funded primarily by real property taxes, State and federal aid and fees.

The Village has one elected Justice, who presides over Justice Court (Court) operations, and one part-time Court clerk (clerk) contracted by the Board. The Court has jurisdiction over parking, vehicle and traffic law, and local ordinance cases and is responsible for collecting, recording and reporting fines and penalties, and for maintaining files of all issued tickets, processing them when they are paid or protested and recording the dispositions. The clerk collects payments to the Court and assists with the Justice's financial duties. The Court collected \$3,435 in fines and fees during our audit period.

Objective

The objective of our audit was to review the Board's oversight of financial operations and review the Court's financial operations. Our audit addressed the following related questions:

- Did the Board properly oversee financial operations?
- Does the Court properly account for Court funds?

Scope and Methodology

We examined the Board's oversight of financial operations and the Court's financial operations for the period August 1, 2014 through May 31, 2016. We extended the scope of our review of Court operations back to August 1, 2013 and forward through November 30, 2016. The findings in this report have been referred to law enforcement and are under review.

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 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-Treasurer's office.

Board Oversight

The Board is responsible for overseeing the Village's financial operations and safeguarding its resources. This requires the Board to establish and enforce policies and procedures over financial operations. The Board should assign job duties so that no individual controls all phases of a transaction or provide compensating controls. The Board must also audit claims against the Village before the Clerk-Treasurer pays them. Village officials should ensure that duplicate receipts are issued for all revenue collections and should ensure that cash is deposited in a timely manner. Finally, the Board must annually audit the Clerk-Treasurer's and Court's records and reports.

The Board did not segregate the Clerk-Treasurer's duties or provide compensating controls. In addition, the Board reviewed abstracts, but did not audit individual claims listed on the abstracts and Village officials did not establish procedures for cash receipts. As a result, claims were paid without support, duplicate receipts were rarely issued and not all cash was deposited in a timely manner. The Board also did not annually audit the Clerk-Treasurer's or Court's records and reports. As a result, although all expenditures we reviewed as part of our audit appear to have been for appropriate purposes, there is an increased risk that disbursements will not be properly recorded, that inappropriate expenditures could be processed, and that receipts could be misappropriated.

Segregation of Duties

Financial duties such as receiving and disbursing money, billing and recording property taxes, processing and distributing payrolls, maintaining accounting records, ordering and maintaining blank check stock, and preparing bank reconciliations and reports should be segregated so that no individual controls all phases of a transaction. When this is not possible, it is imperative to implement compensating controls. When an accountant is hired to perform periodic reviews of reconciliations and records, and make recommendations, the accountant should report directly to the Board. Adequate information regarding monthly bank reconciliations provides essential information to manage and safeguard cash, monitor fiscal affairs and verify cash receipt and disbursement transactions. Any differences between bank balances and cash accounts should be researched and explained. Checks should be issued in numerical sequence, and properly recorded, or voided so that all checks are accounted for and blank checks should not be signed prior to use.

The Board did not segregate the Clerk-Treasurer's duties or provide compensating controls. As a result, the Clerk-Treasurer performed duties including receiving and disbursing money, billing and recording property taxes and processing and distributing payrolls. She also performed duties including maintaining the accounting records, ordering and maintaining the blank check stock, and preparing bank reconciliations and financial reports. The Village employed a deputy Clerk-Treasurer (deputy) to assist the Clerk-Treasurer until September 2015. Village officials told us the deputy was assigned tasks that ensured a segregation of duties. However, a formal policy outlining the deputy's duties was not adopted until July 2015. The deputy resigned in September 2015, and the Board did not hire a replacement.

In December 2015, the Board entered into a contract with an accountant to perform a quarterly review of bank reconciliations and accounting records and to recommend journal entries and budget transfers. However, the accountant provided the written reports to the Clerk-Treasurer instead of the Board. Although the reports indicated that the accountant reviewed the monthly bank reconciliations on a quarterly basis, there was no mention of inaccuracies in the financial records.

Our review of all 82 abstracts approved during the audit period identified 11 gaps in check numbers. Most of the gaps occurred because the Clerk-Treasurer misprinted checks and did not correct the check numbers in the software. For example, abstract number 201412 listed check numbers 19393 through 19422 and abstract 201413 listed check numbers 19427 through 19441, leaving of a gap of four check numbers. However, the correct check sequence for abstract 201412 was 19396 through 19425, and 19426 was voided. The failure to correct the check numbers in the software resulted in inaccurate financial records, which makes it difficult for Village officials to identify payments to vendors that were approved by the Board. These errors could be identified and corrected by a bank reconciliation.

Although Village policy requires two signatures on all checks, the Mayor and former Mayor signed blank checks, negating this control. The Clerk-Treasurer maintained a folder of what she told us was voided checks. Our review showed that the folder included 31 checks that were blank but not voided; 10 checks that were blank and signed by the former Mayor, but were not voided; 18 checks were voided because they had various reports or emails printed on them by error. These voided checks also had the signature of either the current or the prior Mayor, indicating they were signed prior to the check stock

being printed on. The signing of blank checks increases the risk of misappropriation.

As a result, of these weak internal controls, the Board does not have adequate assurance that the Clerk-Treasurer is performing her duties properly. In addition, there is an increased risk that errors and irregularities could occur and not be detected or corrected.

Audit of Claims

The Board is required by law to audit and approve all claims against the Village before the Clerk-Treasurer pays them. The Board must ensure that all claims contain sufficient documentation to determine the nature of the purchases, that the amounts represent actual and necessary Village expenses, and that the purchases comply with statutory requirements and Village policies. Abstracts are lists of claims that must be signed and dated by the Mayor certifying that the claims have been audited and approved by the Board, prior to payment by the Treasurer.¹

The Village paid 1360 claims totaling \$1,425,413 on 82 abstracts during the audit period.² However, the Board reviewed the abstracts, rather than the individual claims before authorizing payment. In addition, the Board approved 11 abstracts totaling \$64,466 by email rather than at a meeting. Further, the Clerk-Treasurer did not maintain copies of the Board-approved abstracts. Instead, the Clerk-Treasurer printed new abstracts after the checks were printed and provided them to the Mayor to sign. Therefore, the Mayor could not be sure the abstracts he signed were Board-approved. We reviewed 166 claims from 11 abstracts totaling \$248,415 and found the following:

- Ninety-nine claims (60 percent) totaling \$191,894 had check numbers on the abstracts and in the general ledger that did not match the actual check numbers. For example, check number 19415, was issued for the return of a security deposit of \$592. However, the check was recorded as number 19412 in the general ledger. When the payee lost the check, the Clerk-Treasurer placed a stop payment on the wrong check. The actual lost check was never stopped at the bank or voided. The replacement check, check number 20343, which was not entered in the general ledger, had an explanation that it was replacing check number 19412. Check number 19412, a check for \$20 for utilities, was never corrected in the financial software.

¹ Village Law provides exceptions for items such as public utility services, postage, and freight. These claims must be listed on the following month's abstract and audited.

² Forty-nine abstracts (60 percent) included payroll claims.

- Twenty-two claims (13 percent) totaling \$132,819 were paid without invoices or support attached. For example, an insurance agency was paid \$29,267 for general liability, property and auto insurance without an invoice or policy attached to the claim.
- Five (45 percent) of the 11 abstracts totaling \$53,704 were payroll abstracts. Payroll abstracts may be paid, as these abstracts were, without audit by the Board. However, two of the abstracts contained 19 claims totaling \$23,986 that were not payroll payments and should therefore have been audited. For example, a claim for sanitation services totaling \$11,545, and seven claims for the return of security deposits totaling \$4,700.
- Two abstracts (18 percent) totaling \$42,408 were paid at the end of July 2015 but not reviewed and approved until August 11, 2015. This occurred because, on July 14, 2015, near the end of the fiscal year, the Board approved a resolution authorizing the Clerk-Treasurer to pay claims up to \$55,000 related to 2014-15 so they would be paid in that fiscal year.
- A check for \$775 in July 2015, and a check for \$996 in October 2015 were entered into the financial software to pay the third quarter payroll taxes. However, an electronic funds transfer of \$1,771 was made on October 5, 2015. The checks were not voided and the electronic payment was not recorded in the software.
- A check totaling \$1,100 did not clear the bank. We were told that a stop payment was placed on the check but that the Clerk-Treasurer was unable to locate the stop payment order. The failure to place a stop payment on a check could result in inappropriate or duplicate payments. In addition, the check was not voided in the software. As a result, the accounting records are not accurate.
- Two claims totaling \$203 were for purchases not delivered to the Village Hall; they were instead ordered to be, and were, delivered to the Clerk-Treasurer's home. While these purchases appear to have been appropriate, when items are delivered to places other than the Village Hall, and paid without Board review, there is an increased risk of inappropriate purchases.
- Fifteen claims totaling \$1,443 included sales tax totaling \$67; for example, reimbursements to 11 individuals who did not use tax exempt forms.

Also, we reviewed 19 claims for fuel purchases at a local gas station totaling \$4,677. These claims were not supported by itemized printed receipts from the fuel pump. Instead, a Village duplicate receipt book is kept at the gas station counter. After security officers fuel their vehicles, they hand write and sign duplicate receipts at the inside counter and return the original receipts to the Village. Because claims were not supported by receipts from the pump, listing the gallons purchased, cost per gallon and taxes, there was insufficient information to monitor fuel purchases or determine whether sales tax was paid.

As a result of these deficiencies, the Board does not have assurance that disbursements are properly recorded and are for proper Village expenditures. In addition, there is an increased risk that errors or irregularities will occur and not be discovered.

Cash Receipts

Village officials are responsible for establishing internal controls over cash receipts so that revenue is properly collected, safeguarded and accounted for. Village officials should issue duplicate pre-numbered receipts to payers when collecting cash and retain evidence of cash receipts to ensure transactions are traceable from the point of collection to the accounting records and are deposited in an intact³ and timely manner. New York State Village Law (Village Law) requires cash receipts to be deposited within 10 days. The Board should ensure that Village officials are aware of these requirements and are properly trained. Any overpayments should be returned, and independent reconciliations should be performed for all money received and deposited.

Village officials did not establish policies and procedures for cash receipts. Although the Clerk-Treasurer made 135 deposits during the audit period totaling \$1,802,574, the Clerk Treasurer issued only seven duplicate receipts totaling \$1,889.⁴ We also identified the following issues:

Property Taxes — The Clerk-Treasurer collects property taxes and special assessments for garbage collection on 230 Village properties. The Clerk-Treasurer records the taxes as a lump sum in the taxes receivable account. However, the Clerk-Treasurer did not issue receipts for property tax payments, including \$9,447 in currency that was received.

³ Intact means in the same form as received, e.g., cash or check.

⁴ Three of the receipts totaling \$150 were for the payment of tickets, which were turned over to the clerk for deposit.

The 2015-16 property tax levy was \$696,197. On March 2, 2016, the Clerk-Treasurer reported to the Board that property taxes of \$685,438 were collected. However, book deposits and the general ledger account for property taxes totaled \$687,696, or \$2,258 more than reported. The Clerk-Treasurer explained that she had a duplicate payment of \$2,559 from a homeowner's bank. However, the Clerk-Treasurer did not contact the homeowner or bank regarding the payment or return of the overpayment. We also found another overpayment by a bank of \$100 that was not returned. The Clerk-Treasurer does not maintain bank information documenting tax payments and therefore is not able to reconcile payments to deposits and Village records. As a result, Village officials cannot be sure that property tax payments are recorded accurately and deposited timely and intact.

Village Hall Rentals — The Village Hall may be rented with Board approval. A security fee is collected to offset damages. The Board hired a steward to oversee all events. The steward receives rental applications, rental fees and security fees and gives the fees to the Clerk-Treasurer after Board approval of the applications.

The Village received 68 fees totaling \$75,300 during our audit period. Duplicate receipts were not issued to applicants; and in 29 instances, applications did not include the dates the payments were received. In addition, there is no indication of when the steward gives money to the Clerk-Treasurer. In nine of the 39 instances that we could determine the date of receipt, deposits were made more than 10 days after the payments were received. Although the steward and the Clerk-Treasurer each maintain copies of checks, there is no reconciliation between their individual records to ensure that funds are deposited timely and intact.

Building Department — The building commissioner receives payments for building permits and records. He makes copies of the checks received, and gives them to the Clerk-Treasurer who also makes copies before recording and depositing the funds. The building commissioner did not issue duplicate receipts for the 56 checks and one cash payment received during our audit period, and the Clerk-Treasurer did not provide receipts for the \$19,514 turned over to her. In addition, no one performed a reconciliation between the building commissioner's and Clerk-Treasurer's records. We compared the commissioner's journal and supporting documentation to deposits and found the Clerk-Treasurer deposited \$3,413 more than amounts documented in the building commissioner's records.

There are no policies and procedures, and the Board did not provide training for processing cash receipts. Consequently, duplicate receipts were rarely issued, overpayments of taxes were not returned,

independent reconciliations were not performed for money received and deposited and not all cash was deposited in a timely manner. Further, as previously discussed, the Clerk-Treasurer's duties are not properly segregated. As a result, there is an increased risk that cash receipts could be lost, stolen or misappropriated without detection.

Annual Audit

Village Law requires that the Board annually audit, or cause to be audited by a Village officer or employee or have an independent public accountant audit the records and reports maintained by the Clerk-Treasurer. This audit provides independent verification that transactions have been properly recorded and that cash has been accounted for. It also provides the Board with assurance that the financial records and reports contain reliable information on which to base financial decisions. The New York State Uniform Justice Court Act requires a justice, at least once a year, to present his or her records and docket for audit so the Board can examine the records and docket, or have the records examined by a CPA or a public accountant.

The Board does not perform, or contract with an independent auditor to perform, an annual audit of the Clerk-Treasurer's or the Court's records and reports. As a result, although all expenditures we reviewed as part of our audit appear to have been for appropriate purposes, without adequate oversight, including an annual audit, there is an increased risk that disbursements will not be properly recorded, that inappropriate expenditures could be processed and that receipts could be lost, stolen or misappropriated without detection.

Recommendations

The Board should:

1. Ensure that the Clerk-Treasurer's duties are segregated or establish compensating controls.
2. Ensure that written reports of the accountant's review of the Clerk-Treasurer's accounting records are provided directly to the Board on a quarterly basis.
3. Ensure that information regarding bank reconciliations is accurate and provided at each Board meeting.
4. Conduct a thorough and deliberate audit of individual claims before authorizing them for payment to determine if they are accurate, supported by proper documentation, and comply with required statutes and Village policies.

5. Require the steward and building commissioner to issue duplicate receipts when receiving funds and ensure that an independent reconciliation is prepared for the money received by the departments that is given to and deposited by the Clerk-Treasurer.
6. Perform or contract with an independent auditor to annually audit the Clerk-Treasurer's and Court's records and reports.
7. Provide training for Village officials for the proper accounting of Village funds.

The Mayor should:

8. Refrain from signing blank checks.
9. Review abstracts when signing checks to ensure the payments are Board-approved.

The Clerk-Treasurer should:

10. Ensure checks are printed correctly, issued in sequence and entered into the financial software accurately, and voided checks are properly canceled.
11. Maintain Board-approved abstracts.
12. Contact the appropriate party when overpayments of property taxes occur and return overpayments.
13. Maintain bank information documenting tax payments.
14. Issue duplicate receipts when receiving funds, deposit cash receipts in a timely manner and reconcile payments to deposits and Village records.

Justice Court

Justices are responsible for adjudicating cases brought before their courts and for accounting for and reporting court-related financial activities. They must ensure that controls are in place to safeguard cash and other resources and those laws, rules and regulations are observed. Duties performed by those involved in financial operations should be appropriately segregated, monitored and reviewed routinely. All parking and ordinance tickets should be accounted for, and financial transactions should be processed, recorded and reported in an accurate and timely manner.

The Board and the Justice did not establish proper controls over Court activities. The Board did not establish controls to account for tickets issued by code enforcement officers, and the Justice did not provide adequate oversight of the clerk, who performed all financial aspects of parking and ordinance ticket activity. As a result, parking and Village ordinance tickets could not be accounted for. Also, duplicate receipts were not always issued, monthly bank reconciliations and accountability analyses were not complete and monthly reports were filed late. Further, during our audit period,⁵ receipts totaling \$3,435 were deposited, but payments reported totaled \$3,360. As a result, there is an increased risk of errors or irregularities occurring without being detected.

Segregation of Duties

The Board contracts with a part-time clerk to assist with Court related financial duties. The Justice is responsible for segregating duties so that the clerk does not perform all financial duties to provide assurance that the Court is properly accounting for funds. Where it is not practical to segregate duties, the Justice should provide additional oversight as a compensating control.

The Justice did not provide adequate oversight of the clerk, who performed all financial aspects of parking and ordinance ticket activity including receiving, recording, preparing and making deposits; reconciling accounts and reporting parking and ordinance receipts to the Office of the State Comptroller's Justice Court Fund (JCF). As a result, there is an increased risk that errors or irregularities could occur and not be detected.

⁵ August 1, 2013 through November 30, 2016

Missing Tickets

Village officials are responsible for adopting policies and procedures to ensure that all tickets are adequately safeguarded and accounted for. Inventory records should be maintained for all tickets issued, voided and unissued. These records should be periodically reconciled, with tickets on hand, and any material discrepancies should be investigated and resolved.

The Board has not adopted policies and procedures for controlling parking and ordinance tickets. The clerk purchases and maintains the inventory of parking and ordinance ticket books. Code enforcement officers issue parking and ordinance tickets and provide copies to the Court. The clerk maintains files and follows up on issued tickets, processes them when paid or protested and records dispositions. In addition, the clerk receives, records, prepares for deposit and reports all parking and ordinance receipts to the JCF. However, neither the code enforcement officers nor the clerk maintained an inventory record of ticket books given to code enforcement officers. In addition, no one in code enforcement maintained a list of issued and voided tickets turned over to the Court. Further, no one in code enforcement or the Court performed a reconciliation of tickets issued by code enforcement to those collected by the Court.

We performed an inventory of unissued tickets from when the court was established in 2013 through November 30, 2016. The clerk purchased 500 parking tickets and 2,100 Village ordinance tickets. Of these, 2,368 tickets were unissued and four were voided. According to Court software, 134 tickets were issued and closed and 22 tickets were pending. Two tickets were marked as “dismissed” but not recorded in the Court’s software. The clerk was unable to account for 67 parking tickets and three Village ordinance tickets. Village officials had no explanation for the missing tickets. As a result, officials cannot be assured that issued tickets are recorded and reported when payment is made or that unpaid tickets are properly enforced.

Duplicate Receipts

A defendant may plead guilty and pay a ticket by mail or in person, or may appear in Court on the date on the ticket. A duplicate receipt should be prepared with one part retained by the Court and one part given to the person making payment. Duplicate receipts must be pre-numbered, be issued consecutively and document the amount paid, the date, the person paying, the form of payment (i.e., cash, money order or check) and the purpose. Court funds must be deposited timely and intact.⁶

⁶ In the same amount and form as collected and no later than 72 hours from the date of collection, exclusive of Sundays and holidays

The clerk was responsible for receiving all payments, but did not maintain an accurate record of money received. The clerk used a pre-printed two-part duplicate receipt book. We compared all receipts to bank deposits, computer entries and monthly reports. The clerk wrote 72 receipts, of which, three were voided for a total of 69 receipts. We found 59 original receipts for which the copies that should have been given or mailed to the defendants were still in the receipt book. In addition, the dates were crossed out and changed on 13 receipts and six receipts did not contain the defendants' names. Two receipts were issued for one ticket without explanation. Furthermore, the dates did not always correlate to other records, such as the dates of deposit or the dates of the defendants' checks or money orders. For example, six receipts totaling \$300 were originally dated May 10, 2016. The dates were crossed out on five of the receipts and June 1, 2016 was written in. None of the six receipts were issued to the payees; instead, the original receipts remained in the book. Three receipts did not contain payees' names, and two did not indicate the forms of payment. The bank statement indicated that the deposit for the six receipts was made on May 17, 2016. As a result of these discrepancies, Village officials have no assurance that all receipts are recorded and deposited timely and intact.

Records and Reports

The Justice is personally responsible for funds received by the Court and is required to account for cash receipts each month. To account for Court funds, justices may use manually prepared cash book accounting records or use computerized accounting software programs. A Court software system should maintain an audit trail of any deletions or changes to recorded entries, and user accounts should not be shared. Each month the Justice should ensure that reconciliations and accountabilities that compare all cash on-hand and on deposit with Court liabilities are prepared and signed by both the preparer and reviewer. Also, the Justice should document the status of all cases and ensure their status agrees with the Court's software system. The Court is required to file a report of all Court activities, including fines and fees, collected, with the JCF and issue a check to the Village Treasurer by the tenth of each following month. The Justice should review or certify these reports.

Court Records — The Justice and clerk used software to track cases, record receipts and prepare reports. However, the software allows users to delete or change recorded entries and does not maintain an audit trail of changes for the Justice or Board to review.⁷ In addition, the Justice and the clerk shared the same user account to access the software. Therefore, even with an audit trail, Village officials would not be able to determine who is responsible for a transaction.

⁷ An upgrade to the software with an audit trail is available.

Also, cash disbursements were not entered into the accounting system and the clerk did not properly maintain the manual checkbook. Of 25 checks issued, 10 did not have an amount listed, and 13 did not list the payee. For example, for one check, the notation in the checkbook simply states “August Audit.” There was no date, no payee or amount identified. We were able to determine the payee and amount after the Justice obtained the canceled checks from the bank. Although the clerk provided us with monthly reconciliations and accountabilities, they were not complete and did not reconcile with the bank statements. Also, they were not signed by the clerk or reviewed by the Justice.

Status of Cases — The Justice did not maintain adequate records and reports to document the status of cases. Tickets can only be dismissed or fines reduced by the Justice. Therefore, defendants must appear or be represented in Court for this to occur. The Court calendar, which documents the defendants scheduled to appear on particular dates and the dispositions of the cases, provides a record of the proceedings. The status of each case (e.g., awaiting the defendant’s first appearance, fines assessed and due, etc.) on the calendar and in the case files should agree with the Court’s software system.

The clerk maintained a binder that contained the monthly reports to the JCF, bank statements and closed tickets. The Court’s copies of open tickets were kept in a drawer in the clerk’s office. The Justice did not maintain copies of the court calendars prior to September 2015; therefore, there was no record of the Court proceedings.

We compared reports of closed and open tickets from the Court’s software to the available records. The reports included 161⁸ tickets: 72 dismissed, 66 paid and 23 open. We found three parking tickets, in the clerk’s records, which indicated they were “dismissed”; two of these were not recorded in the software and one was on the open ticket report. Another parking ticket was included on the open ticket report, but the ticket was marked “paid.” Because there is no adequate record of Court proceedings, we were not able to determine the status of all tickets or fines paid.

Further, the clerk did not enter cash receipts promptly and accurately into the accounting system and did not maintain copies of all deposit slips. In seven instances, the Clerk-Treasurer received payments totaling \$350 for parking tickets and issued receipts to the payees. We were able to trace these payments to deposits and determined that six receipts totaling \$300 were not deposited within 72 hours as

⁸ This includes 156 tickets issued by Village code enforcement officers and five tickets issued by Suffolk Police.

required.⁹ For example, one payment for \$50 cash was received on September 1, 2016 and was deposited on October 3, 2016, 32 days after it was received.

Monthly Reporting — The clerk files the monthly JCF report electronically and processes the check for payment to the Clerk-Treasurer for the amounts due to the Village. The Justice did not review or certify the monthly reports and relied on the clerk to file the reports and prepare the checks for his signature.

We reviewed all 39 monthly JCF reports in our audit period. Eighteen (46 percent) reports were submitted between 1 and 15 days late from October 2013 through December 2016. For example, the report for July 2015 was submitted on August 25, 2015, 15 days late and the report for September 2016 was submitted on October 19, 2016, nine days late. On average, reports were six days late. In addition, the payments to the Clerk-Treasurer were not always remitted when the JCF report was filed. For example, the October 2016 report was transmitted to the JCF on November 22, 2016 and the payment to the Clerk-Treasurer was not made until December 13, 2016. In addition:

- Deposits totaled \$3,435, but payments to the Clerk-Treasurer and reported to the JCF totaled \$3,360, \$75 less than deposits.
- In September 2015, Court records show that \$200 was received by the Court, but \$150 was reported to the JCF and turned over to the Clerk-Treasurer.
- In March 2016, the Court records show \$25 was received by the Court, but \$50 was reported to the JCF and turned over to the Clerk-Treasurer.
- In September 2016, Court records show \$100 was received, but \$50 was reported to the JCF and turned over to the Clerk-Treasurer.

When Court records and reports are not properly prepared and reviewed, there is an increased risk that Court money may not be properly accounted for. As a result, there is an increased risk of errors, irregularities or fraud occurring without being detected and corrected in a timely manner.

⁹ See previous comment entitled Duplicate Receipts.

Recommendations

The Justice should:

15. Segregate the clerk's duties or provide additional oversight as a compensating control.

The clerk and Justice should:

16. Prepare and provide receipts for all money collected. All receipts should include the amount received, an unaltered date received, the name of the defendant and form of payment. Two receipts should not be issued for one ticket without explanation.
17. Deposit receipts timely and intact and retain copies of deposit slips.
18. Enter receipts and disbursements into the accounting system, maintain a checkbook, and prepare monthly bank reconciliations and accountabilities that are signed by the preparer and reviewer. Accountabilities should be prepared by comparing all cash on-hand and on deposit with a list of liabilities.
19. Ensure that the status of each case is documented by records such as calendars and case files.
20. Prepare and submit accurate monthly reports to the JCF and corresponding remittances to the Clerk-Treasurer by the tenth of each following month. All reports should be certified by the Justice.

The Board should:

21. Adopt policies and procedures that require maintaining an inventory log of ticket books, a list of issued and voided tickets and a reconciliation of tickets issued.
22. Prevent software users from being allowed to change recorded entries and sharing user accounts.
23. Investigate the missing tickets identified in this report.

APPENDIX A

RESPONSE FROM VILLAGE OFFICIALS

The Village Officials' responses to this audit can be found on the following pages.

INCORPORATED

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Clerk/Treasurer Laura Spillane

Trustee Sherry Neff
Trustee Mariann Coogan
Trustee Laura Baisch
Trustee Edward Brickley

State of New York
Office of the State Comptroller
Division of Local Government and
School Accountability
Attn: Ira McCracken, Chief Examiner
110 State Street
Albany, NY 12236

February 11, 2021

Re: Village of Shoreham- Response to draft Report of Examination by NYS Comptroller's Office Audit for the period August 1, 2013- May 31, 2016. # 2017M-152

Dear Mr. McCracken,

The Village of Shoreham has reviewed your draft audit report and hereby submit the following response:

Village of Shoreham Audit Recommendations & Response

1. Ensure that the Clerk-Treasurer's duties are segregated or establish compensating controls.

The Village will segregate responsibilities.
The Village will hire a second staff person. This will give us the ability to segregate responsibilities.

2. Ensure that written reports of the accountant's review of the Clerk/Treasurer's accounting records are provided directly to the Board on a quarterly basis.

This is the policy of the current Board.
Our new CPA firm is providing their quarterly reports directly to the Trustees.

3. Ensure that information regarding bank reconciliations is accurate and provided at each Board meeting.

The bank reconciliation is provided to each Trustee at each monthly meeting.
The reconciliation is reviewed by our outside CPA firm on a quarterly basis.

4. Conduct a thorough and deliberate audit of individual claims before authorizing them for payment to determine if they are accurate, supported by proper documentation, and comply with required statutes and Village policies.

The recommended procedure for accounts payable has been adopted.

All vouchers are assembled by the Treasurer prior to the monthly meeting. The vouchers are then distributed to each Trustee on the basis of respective liaison positions for review and approval. The vouchers are presented to the Trustees for review and approval prior to the monthly meeting.

- 5. Require the steward and building commissioner to issue duplicate receipts when receiving funds and ensure that an independent reconciliation is prepared for the money received by the departments that is given to and deposited by the Clerk-Treasurer.**

We have implemented the recommended procedure for receiving rental receipts.

- 6. Perform or contract with an independent auditor to annual audit the Clerk-Treasurer's and Courts records and reports.**

We have asked our CPA to give us recommendations for firms to perform an Audit.

- 7. Provide training for Village officials for the proper accounting of Village funds.**

One Trustee and one Commissioner have already taken a Municipal Finance course. We will continue the education process.

The Mayor should:

- 8. Refrain from signing blank checks.**

We agree.

The Mayor does not sign blank checks.

- 9. Review abstracts when signing checks to ensure the payments are Board approved.**

We agree.

Our current procedure using Quickbooks is to print a list of unpaid bills. They are presented to the Board for approval. The approved list becomes our disbursed checks for the month and are presented to the Mayor & Treasurer for signatures.

The Clerk-Treasurer should:

- 10. Ensure checks are printed correctly, issued in sequence and entered into the financial software accurately, and voided checks are properly canceled.**

Agreed, this is our current procedure.

This is being done in [REDACTED]

- 11. Maintain Board approved abstracts.**

We agree and have implemented this.

Unpaid Bills reports in [REDACTED] replaced abstracts. We will maintain a binder of monthly approved Unpaid Bills reports for the year.

- 12. Contact the appropriate party when overpayments of property taxes occur and return overpayments.**

Agreed.

There were 2 overpayments this year- one for .52 cents and one for \$215.01. We have issued a letter and check each resident.

- 13. Maintain bank information documenting tax payments.**

We agree.

All tax payments are copied and saved. A Tax accounts receivable report is maintained for the year.

14. Issue duplicate receipts when receiving funds, deposit cash receipts in a timely manner and reconcile payments to deposits and Village records.

We are following your recommended procedures.

1. Receipts are issued for cash receipts at this time.
2. We currently deposit all deposits in a timely manner.
3. Deposits are reconciled as they are done and in the monthly bank reconciliation.

15. Segregate the Clerk's duties or provide additional oversight as a compensating control.

We will segregate the Clerk's duties.

The Village is currently looking to add a staff position and will have separation of duties in place for the new hire.

Respectfully submitted,

Brian C. Vail Mayor
Village of Shoreham

**VILLAGE OF SHOREHAM
JUSTICE COURT**
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(631) 849-1444

ELIZABETH KIDNEY
VILLAGE COURT CLERK

DAVID S. DESMOND
VILLAGE JUSTICE

February 11, 2021

State of New York
Office of the State Comptroller
Division of Local Government
and School Accountability
Attn: Ira McCracken, Chief Examiner
110 State Street
Albany, NY 12236

**Re: Village of Shoreham Justice Court - Response to draft Report of Examination by
NYS Comptroller's Office Audit for the Period August 1, 2013 – May 31, 2016,
#2017M-152**

Dear Mr. McCracken,

I am pleased to inform you that the draft audit report issued by the Comptroller has been thoroughly reviewed and considered by the Village Justice Court. This response is submitted on behalf of the Shoreham Village Justice Court.

First, on behalf of the Justice Court, I wish to express our appreciation of the State Comptroller's audit of the Justice Court and providing meaningful recommendations on how the Village Justice, the Clerk of the Court and the Village Board may better improve adjudication of cases and strengthen oversight of accounting and reporting of court-related financial activities. I can assure you that the Shoreham Village Justice Court is deeply committed to the fair and proper adjudication of all cases, as well as the financial integrity of the court, to be sure that all matters are transparent, reliable and bereft of venality.

Secondly, while there are certain parts of the report I believe are unfounded, I am pleased to advise you that the Village Court has successfully addressed or is addressing all of the concerns raised by the report as outlined more fully herein. Below is a brief summary of the changes that have been implemented by the Village Justice Court:

- A full and thorough review was conducted of the money received by the Village Court and paid to the Village. Based upon this review it was confirmed that 100% of the money received by the Court has been properly accounted for and paid over to the Clerk-Treasurer of the Village.

- The duties of the Court Clerk have been segregated to ensure that the Clerk does not perform all the financial duties of the Justice Court. This has resulted in a more robust system of checks and balances to ensure that funds received by the Court are not at risk.
- Policies and procedures have been adopted to assure that all tickets are adequately safeguarded and accounted for. Only one set of ticket books for parking and code violations is available to Code Enforcement, while the remaining books are retained by the Village Clerk until needed by Code Enforcement.
- All money received by the Court Clerk is accurately recorded and detailed receipts are issued to payees and a copy is retained by the Court. Cash is no longer accepted as a method of payment.
- All checks written by the Court are signed by the Village Justice. All checks are issued in numerical order, and if there should be an instance of a voided check, detailed information is maintained in the checkbook as to why the check was voided.
- Monthly the Court makes reconciliation reports of funds received and tracks cases and case status. These reports are reviewed and certified by the Village Justice and then reported to the Village Board.

Duplicate Receipts

During the period of the audit the Village Court employed a part-time clerk who is no longer in the employ of the Village. At the request and recommendation of the Village Justice, the Village temporarily hired two part-time clerks to replace the prior clerk, at no additional cost to the Village. The Village Justice charged them with conducting a thorough and exhaustive review of the finances and the record keeping of the Court. Concurrently, the Village Justice also conducted a thorough and exhaustive review of the finances and record keeping of the Court.

As a result of those efforts the court was able account for 100% of the funds received for the period of the audit, through to and including today's date. More importantly, it was confirmed that the Village was paid 100% of the monies received by the Court for the period of the audit up to today's date. Having successfully concluded this internal audit, the Court now only employs one part-time Court Clerk.

I am also pleased to report that the Village Court retains an accurate record of all money received. The receipt book is compared with the monthly bank statements to ensure that all money receipted is deposited. The receipt book contains a white copy and pink carbon copy. The white receipt is given to or mailed to the defendant/payee and the Village Court retains a pink carbon copy. The receipts contain the details of the amount paid, the ticket number and the

defendant name and payee. No white receipts are kept in the receipt book. All receipts are recorded and deposited by the Village Justice timely and intact. The Village Justice also instituted a policy of not accepting cash for payment to prevent anyone from absconding, concealing or diverting court funds. Lastly, the only person able to sign checks or make bank transactions is the Village Justice.

As Village Justice I am fully aware that I alone am personally responsible for the money received by the Court and must account for same to the Village. I verily believe that the policies, procedures and protocols put in place will ensure that the Village and/or the State receives all money due to them. However, we remain open to suggestions, changes and recommendations to ensure that is always the case.

Records and Reports

We have instituted a system and procedure whereby each month the Village Justice ensures that the bank account is reconciled, comparing all cash-on-hand and on deposit with Court liabilities. This document is prepared by the Court Clerk, signed by the Court Clerk, reviewed by the Village Justice, signed by the Village Justice and forwarded to the Village Clerk-Treasurer for review by the Village Board and/or the Board's designee.

In addition, the Village Justice documents the status of all cases and ensures that they agree with the Court's software system. Also, as is required, the Court timely files a report of all Court activities, including fines and fees collected with the JCF and issues a check to the Village by the tenth of the month.

Court Records. As recommended by the State Comptrollers report, the Village has updated and upgraded the court software program to maintain an audit trail of changes for the Justice or Board to review. In addition, the Justice and the Court Clerk do not share the same user account to access the software, to ensure that the audit trail reflects the entries and/or changes made in the system.

As for the cash disbursements, as mentioned above, a full and thorough review of the receipts and payments revealed that 100% of the money received by the Court was paid to the Village as the Court is required to do. Also, the manual checkbook reflects the date, payee and amount and the reason for the payment. All checks written are signed only by the Village Justice and no other person has authority to conduct any banking transactions.

Status of Cases. Following the review mentioned above, changes were made to the Court's system and procedures to ensure that the status of each case on the calendar agrees with the Court's software system. All receipts are promptly and accurately into the accounting system, and copies of all deposit slips are maintained.

Monthly Reporting. We have instituted a system and procedure whereby the Village Justice reviews and certifies the monthly reports. No checks are issued to the Village Clerk-Treasurer without the Village Justice reviewing the reports that are to be filed with JCF.

I verily believe that the changes that have been instituted in the records and reporting have eliminated the risks of any errors, irregularities or fraud occurring without being detected and corrected in a timely manner.

In Response to the State Comptroller's Recommendations:

1. The Village Justice has segregated the Court Clerk's duties to ensure the Clerk does not perform all the financial duties of the Justice Court. In particular, the Village Justice reviews all receipts issued for payments made, personally deposits all funds received into the Village Court bank account, and receives and reviews all banks statements before forwarding same to the Village Court Clerk. In addition, the Village Justice reviews the monthly reconciliations and certifies same before they are presented to the Village Board for review.

2. All receipts include the amount received, an unaltered date received, the name of the defendant and form of payment. All receipts are reviewed by the Village Justice. Only one receipt is issued for a ticket. Cash payments are no longer permitted.

3. All money received is deposited by the Village Justice timely and intact and copies of all deposit slips are maintained by the Court.

4. Receipts and disbursements are timely entered into the accounting system. The checkbook is maintained and provides detail of the date, payee and reason for the check issuance. If, for any reason, a check is voided, a record is maintained of the reason it was voided. Monthly reconciliations and accountabilities are signed by the preparer and the reviewer. Accountabilities are prepared by comparing all cash on-hand and on deposit with the list of liabilities.

5. The status of each case is documented by records such as colanders and case files.

6. Accurate monthly reports are prepared and submitted to the JCF and corresponding remittances to the Clerk-Treasurer by the tenth of the month of each following month. All reports are certified by the Village Justice.

As to the recommendations made to the Village:

1. The Village Court will abide by any polices and procedures adopted by the Board regarding the maintenance of an inventory log of ticket books, and/or list of issued and voided tickets and reconciliation of tickets issued.

2. The Village Court will abide by any policies and procedures adopted by the Board that prevent software users from being allowed to change recorded entries and sharing user accounts.


3. The Village Court will work with and cooperate in all respects with the Village Board's efforts to investigate any missing tickets that have been identified in the State Comptroller's report.

Once again, on behalf of the Village Justice Court, I wish to thank you and all of the auditors for their thorough review and thoughtful recommendations on how better ensure our Village Court does all it can to preserve and protect its finances while administering fair and proper justice.

Respectfully submitted,

The Village of Shoreham Justice Court

By:


David S. Desmond, Village Justice

cc: B. Vail, Mayor
L. Spillane, Village Clerk
E. Kidney, Village Court Clerk

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

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

- We interviewed Village officials regarding financial operations and oversight of the Clerk-Treasurer.
- We reviewed Village policies, Board minutes and the Village code.
- We reviewed Village Law to determine the Board's responsibility to audit claims.
- We evaluated the Village's claims audit, cash disbursement and cash receipt policies and procedures.
- We interviewed the Clerk-Treasurer to gain an understanding of cash receipt and disbursement procedures.
- We reviewed 82 abstracts by comparing the abstract totals approved by the Board to the amounts on the abstracts. We also reviewed check numbers on the abstracts to determine whether there were checks missing.
- We judgmentally selected 11 abstracts including abstracts that were preapproved, prepaid or had discrepancies. We examined all 166 claims to determine whether they were properly audited including whether they were permissible, submitted for post audit as applicable, adequately supported and for valid purposes. We also determined whether claim vouchers, checks, abstracts and supporting documents agreed. We reviewed 19 claims for fuel purchases totaling \$4,677 to determine whether they were adequately supported.
- We determined whether real property taxes levied per the tax warrant agreed to the Board resolution, budget, tax roll and the control and subsidiary ledger accounts. We compared property tax deposits to the accounting records to determine whether all collections were accounted for.
- We interviewed the steward to gain an understanding of the collection process for Village Hall rental receipts.
- We compared deposits for Village Hall rentals to accounting records and source records to determine whether receipts were deposited and recorded.
- We interviewed the building commissioner to gain an understanding of the collection process for building department receipts.
- We compared deposits for building department receipts to accounting records to determine whether receipts were deposited and recorded.

- We interviewed officials and Court employees to determine if policies and procedures were in place for Court operations.
- We performed an inventory of unissued tickets and compared this to the Court's records.
- We compared all receipts from the manual cash receipts book to bank deposits, computer entries and monthly reports. We determined whether the receipts were complete and unaltered and whether court funds were deposited timely and intact. We also compared receipts to reports of closed and open tickets in the Court's software to determine whether the status of each case was properly recorded.
- We compared the duplicate receipt information to JCF reports to determine whether receipts agreed with the monthly reports. We also compared JCF report totals to bank activity.
- We reviewed accountabilities for accuracy and determined whether they were supported by cashbook entries, JCF reports, and bank statements.
- We obtained all bank statements and reviewed all deposits. We also reviewed all withdrawals and canceled check images to determine whether they were appropriate by tracing them to records and JCF reports.
- We determined whether JCF reports were filed and payments were made to the Clerk-Treasurer in a timely manner.

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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