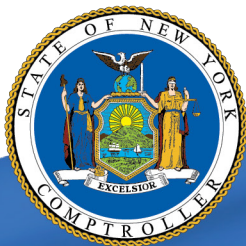


Village of Port Jefferson

Justice Court Operations

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OFFICE OF THE NEW YORK STATE COMPTROLLER
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Report Highlights

Village of Port Jefferson

Audit Objective

Determine whether the Justices provided adequate oversight to ensure receipts were collected, deposited, recorded and remitted in an accurate and timely manner.

Key Findings

The Justices did not provide adequate oversight of Court operations. As a result, errors and irregularities were found in the Court's records:

- The Senior Court Clerk's duties were not properly segregated. Bank records provided by the Senior Court Clerk to the Comptroller's office were altered.
- There was a cash shortage of \$2,096. The Senior Court Clerk deposited 12 personal checks totaling \$2,096 in place of missing cash.
- The Senior Court Clerk deposited receipts totaling \$6,525 into a neighboring village's bank account and transferred it back two months later without notifying the Justices.
- An August 2016 deposit totaling \$1,055 was missing and not credited to the Justice's account until 10 months later.
- Code enforcement did not account for all tickets issued or voided.

These findings were referred to outside law enforcement for review.

Key Recommendations

- The Justices should provide oversight of Court operations to ensure collections are properly deposited, recorded and remitted.
- The Justices should investigate the irregularities identified in this report.
- The Justices should ensure bank reconciliations and accountabilities are performed and identified differences are corrected.
- The Board should ensure that code enforcement accounts for all tickets, and that it reconciles its records with the Court's.

Village officials agreed with our findings and indicated they plan to initiate corrective action.

Background

The Village of Port Jefferson (Village) is located in the Town of Brookhaven in Suffolk County.

The elected Board is composed of a Village Mayor (Mayor) and four Trustees who are responsible for the general oversight of Village operations and finances.

The two elected Justices provide oversight of the Village Justice Court. During our audit period, four Justices served, two at a time. One full-time Senior Court Clerk and three part-time clerks assisted the Justices. The Senior Court Clerk was responsible for all financial activity and monthly reports.

Quick Facts

2015-16 Fines and Fees Reported to JCF	\$552,926
2016-17 Fines and Fees Reported to JCF	\$506,089
2015-16 Parking Tickets Issued	9,040
2016-17 Parking Tickets Issued	8,099

Audit Period

June 1, 2015 – May 31, 2017

Justice Court Operations

The Court has two elected Justices, who are responsible for overseeing Court operations. The Justices have jurisdiction over certain civil and criminal cases, including motor vehicle and traffic violations (VTL), Village ordinance (VO) and parking violations. The Justices impose and collect fines and fees and are responsible for reporting the Court's monthly dispositions and financial activities to the Office of the State Comptroller's Justice Court Fund (JCF), VTL dispositions to the Department of Motor Vehicles (DMV) and remitting all money collected to the Village Treasurer. Four¹ Justices served during our audit period: Justice Peter Graham, Justice William Glass, Justice Tara Higgins and Justice John Reilly. The Justices were assisted by one full-time Senior Court Clerk and three² part-time clerks.

Why Should Village Officials Establish Policies and Procedures Over the Ticket Process and Court Operations?

The board is responsible for establishing policies and procedures to provide assurance that all tickets are adequately safeguarded, accounted for and protected against fraud, waste and abuse. Written policies and procedures provide guidance for court and code enforcement staff and help ensure that tickets are effectively processed. Inventory records should be maintained to account for all tickets (issued and unissued). Inventory records should be periodically reconciled with tickets on hand, and issued tickets should be reconciled with the court's records of tickets paid, outstanding and voided. Any material differences should be investigated and resolved.

Adequate controls over voided tickets³ should include policies and procedures that designate the persons authorized to void a ticket, and specify the documentation needed to properly account for voided tickets. No ticket should be voided without proper authorization, and court clerks should not have the authority to void or change a ticket once it has been issued.

Justices are responsible for adjudicating cases brought before their court and accounting for and reporting all court-related financial activities. The board may set general personnel and administrative policies for court employees, but the justices are responsible for supervising court operations. Justices should establish policies and procedures for the clerks to ensure that court records are properly maintained and receipts are properly recorded, reported, disbursed and accounted for. Court personnel are required to maintain various records and documents related to the cases handled in their courts.

¹ Graham: June 1, 2015-October 31, 2015 (deceased October 2015); Glass: November 1, 2015-June 30, 2016 (interim); Higgins: July 1, 2016-May 31, 2017 (elected July 2016); Reilly: June 1, 2015-May 31, 2017

² At times during our audit period, there were two part-time clerks.

³ A voided ticket is generally a ticket damaged or written in error that is not issued.

Adequate policies and procedures provide guidance for the clerks while performing their duties to ensure that incompatible financial duties are segregated and proper documentation is maintained. The best practice is that no one person is responsible for an entire transaction from the start of the case to the end. To the extent possible, duties such as collection, depositing, recording, disbursing and reconciling should be separated between court staff. Where it is not practical to segregate duties, the justices should provide additional oversight as a compensating control.

Bank Records Provided to OSC Were Altered

Duties were not segregated. The Justices relied on the Senior Court Clerk to perform all financial duties and supervise the part-time clerks without any oversight. Bank deposits were prepared by all clerks and reviewed by the Senior Court Clerk. Deposits were put in a locked bank bag and brought to the bank by a code enforcement officer. The Court's copy of the deposit slip was returned to be kept on file. Justices Reilly and Higgins told us that the Senior Court Clerk maintained bank statements and deposit slips. While reviewing Court records, we found that deposit slips and bank statements were missing. We asked the Justices to request the documents directly from the bank. Both Justices asked the Senior Court Clerk to contact the bank for the documents.

The first request was made on August 3, 2017. After several follow-ups with Justice Reilly, we received a package of bank records on September 26, 2017. The envelope had been opened and the documents inside were stained. We traced the package through the post office website and determined that the package had been delivered to the Village Hall on August 30, 2017, 27 days earlier. We received another package from the Senior Court Clerk on October 4, 2017; again, it was opened before we received it. This envelope contained copies of deposit slips with the corresponding checks.

We asked the Senior Court Clerk to call the bank and request the documents again because the October 4th package had been opened. We were in the office when the mail with this package arrived on October 17, 2017. We witnessed the Senior Court Clerk open the package and determined that this was the replacement for the October 4 package. We compared the documents in both packages and found four checks in the October 17, 2017 package that were written from the Senior Court Clerk's personal account to the Court. Two checks, in the amount of \$26 and \$40, were in both packages. However, the checks in the package received on October 4, 2017 had the Senior Court Clerk's name and address whited out and the signature changed, and the checks were recopied. Two checks, for \$125 and \$200, were missing from the October 4, 2017 package.

The Justices relied on the Senior Court Clerk to perform all financial duties and supervise the part-time clerks without any oversight.

Because documents were missing and altered, we obtained records directly from the bank. We found 12 checks from the Senior Court Clerk’s personal account totaling \$2,096⁴ were deposited in Justices’ accounts. Figure 1 lists the checks deposited and the money missing from the deposits.

The Senior Court Clerk told us she deposited personal checks to cover cash shortages caused by mistakes made by the other clerks. She also stated that she told the other clerks to be more careful because she had to replace the missing cash. However, the other clerks told us the Senior Court Clerk had not informed them of the shortages, and they had not seen her checks in the deposits. In addition, the Senior Court Clerk told us that she had not

kept an accounting of the money she claimed to have replaced and could not explain why some shortages were replaced and others were not. Both Justices stated that they had not been told about missing money until after we had a discussion with the Senior Court Clerk regarding her checks.

The Justices relied on the Senior Court Clerk to perform all their financial duties, did not review any of her work and did not provide oversight. As a result, she was able to replace cash with her personal checks without detection.

Because the Senior Court Clerk was able to control all aspects of the cash collections process, she was able to ignore many aspects of the process that

Figure 1: Checks Deposited and Money Missing

Month and Year	Amount of Senior Court Clerk’s Personal Check	Cash and Check Shortage in Deposits
September 2015	\$40 (altered check)	\$40
December 2015	150	150
January 2016	200 (missing)	200
January 2016	150	150
March 2016	125 (missing)	225
March 2016	105	105
May 2016	26 (Altered check)	26
August 2016	260	260
September 2016	180	240
October 2016	160	70 + 90 ^a
December 2016	400	400
July 2017 ^b	300	300
Total	\$2,096	\$2,256

a) This deposit was short \$70 in cash and short three checks totaling \$90. The three checks were deposited with Justice Higgins’ next deposit, which was short \$90 cash.

b) This check was outside the audit period; our audit period ended May 31, 2017.

⁴ Eleven checks totaling \$1,796 were deposited during our audit period. One check for \$300 was deposited after our audit period.

would provide checks and balances and detect any abnormalities. Figure 2 depicts best practices for cash collections and the deficient processes the Senior Court Clerk implemented, which resulted in the deficiencies that we found throughout the audit.



The Senior Court Clerk Performed Other Questionable Transactions Without the Justices' Oversight and Approval

All clerks were responsible for collecting payments, issuing pre-numbered manual receipts, posting receipts in the Court's recordkeeping software and manual accounting system, and preparing deposits. The Senior Court Clerk was responsible for performing all the above duties, as well as reviewing all deposits prepared by the other clerks; obtaining bank transaction reports; preparing reconciliations; reporting ticket disposition to the DMV; and preparing monthly JCF reports and disbursements for the Justices' signatures and submitting the reports and payments.

The Senior Court Clerk submitted the monthly reports to the JCF for both Justices. The Justices told us the Senior Court Clerk would prepare the report and the check for their signature. They did not receive or review any financial records or document what transpired in Court. Although the Senior Court Clerk had written procedures, they were not followed and were inadequate. In addition, the Justices were not familiar with the Court's receipting and depositing procedures and did not know which computer programs were used or how to access them. Additionally, the Senior Court Clerk was a signatory on all Justices' bank accounts and the only signatory on a bank account that held money for a case that was on appeal. The Senior Court Clerk was the only one with access to approve online payments. Finally, she maintained control of the Justices' blank check book and register.

In reviewing bank statements and transactions during the audit period, we identified the following questionable transactions performed by the Senior Court Clerk without adequate oversight:

Justice Glass:

- In December 2015 and January 2016, 20 online payments totaling \$2,350 were mistakenly deposited into the wrong bank account. On January 11, 2016 and January 12, 2016, the Senior Court Clerk transferred \$2,150 and \$200 from the account to Justice Glass' account without informing the Justice of the error or the transfers.
- A \$500 refund check was issued from Justice Glass' account in February 2016 for a ticket that was paid online in January 2016. The Senior Court Clerk reported the ticket as dismissed on Justice Higgins' December 2016 JCF report, 10 months after the refund was issued, without explanation or documentation.

...[T]he Justices were not familiar with the Court's receipting and depositing procedures and did not know which computer programs were used or how to access them.

Justice Higgins:

- In October 2016, there was a transfer of \$6,525 into Justice Higgins' account from a neighboring village's bank account. The bank statement stated that this was per the Senior Court Clerk. The transfer occurred because the Senior Court Clerk mistakenly deposited the money into the neighboring village's account in August 2016. Two months later, she transferred the funds between the accounts without notifying the Justice of the error.
- In August 2016, receipts totaling \$1,055 were not deposited into Justice Higgins' account. The Senior Court Clerk told us this was a bank error which was corrected in June 2017. The Justice was not informed and the money remained missing for almost a year.

Because the Senior Court Clerk was a signatory on all the bank accounts, she was able to transfer funds without the Justices' knowledge and approval. In addition, the Justices' lack of oversight resulted in the errors and irregularities that were not detected or promptly corrected.

Code Enforcement Did Not Maintain Ticket Inventories and the Clerks Voided Tickets Without Oversight

The Board did not develop written policies and procedures over the ticket process. Code enforcement officers issued handwritten parking and VO tickets, as well as electronic parking tickets using a handheld device. The Chief or shift supervisor was responsible for distributing manual ticket books to code enforcement officers. They logged the ticket book starting number, the officer, and the date the book was given out. However, books were not issued to officers in sequence, and they did not maintain an inventory of ticket books purchased and on hand. At the end of their shift, officers left the handwritten tickets in the office for the Senior Court Clerk to process the next day. Code enforcement did not maintain an accounting of manual tickets issued and turned over to the Court.

Although officers can print a report from the handheld device which summarizes the electronic tickets issued during a shift, the reports from these devices were not maintained. In addition, the handheld devices were not always docked, so tickets were not promptly uploaded. Finally, authorization was not required to void tickets, and clerks did not maintain a list of, or reasons for, voided tickets. Instead, the clerks, who collect fines for tickets, can make voids without any review or documentation of the propriety of these adjustments.

During our audit period, the Senior Court Clerk was responsible for downloading the electronic parking tickets into the parking program. If an officer voided an electronic parking ticket, the system would automatically void the ticket when it was downloaded. The Senior Court Clerk was also responsible for downloading electronic VTL tickets issued by Suffolk County Police Department (SCPD). Court

staff mailed the handwritten parking tickets⁵ to the software vendor to enter into the parking program. Court staff did not maintain an accounting of tickets received from code enforcement or SCPD or the tickets mailed to the vendor. In addition, the clerks could change and delete tickets in the main Court program and void tickets in the parking program without prior approval or authorization.

We obtained a report of voided parking tickets from the parking program vendor. We found 1,613 parking tickets with associated fines and penalties totaling \$152,355 were voided in the parking program during the audit period. We reviewed the ticket detail for 166 voided tickets totaling \$18,210, voided during January and August 2016, to determine whether the voids were valid. We found 125 (75 percent) totaling \$15,995 did not have a valid reason to be voided. Of the 125 voided tickets reviewed, 122 (98 percent) were voided by the Senior Court Clerk.

When code enforcement staff does not keep a record of tickets unused, issued or voided to reconcile with Court records, ticket inventory is not properly accounted for. In addition, when clerks can delete, change and void tickets in the Court programs, there is an increased risk that issued tickets and fines are not recorded and deposited, and paid tickets could be voided and missing money not detected.

The Court Did Not Maintain Adequate Records

Parking tickets issued by code enforcement officers list a fine amount based on the violation. If a defendant wished to plead guilty, they could remit the full fine amount to the Court. The Board authorized the clerks to reduce a resident permit parking violation to a \$20 administrative fee if they purchased a resident parking permit and provided proof. The clerks told us if a defendant questioned a parking ticket, they were told to send a letter and any support they had, and it would be given to the Prosecutor. The documents submitted by the defendant were kept in a file and given to the Prosecutor on Court night. The clerks did not maintain a list of the tickets provided to the Prosecutor. The Prosecutor told us that she would write her determination on the ticket and attach the letter and any supporting documents to the ticket. She would return them to the Senior Court Clerk to notify the defendant of her determination and applicable fine amount. The clerks did not present the files to the Justice for adjudication. The clerks told us that after they entered parking reductions into the system, they generally threw out the documents.

Defendants were required to come to Court for VO and VTL violations and could conference with the Prosecutor or the Suffolk County Assistant District Attorney (SCADA) to plea bargain. However, the defendant had to appear before

...[T]he clerks could change and delete tickets in the main Court program and void tickets in the parking program without prior approval or authorization.

⁵ Handwritten parking tickets included tickets written by SCPD and other agencies.

the Justice for the final determination. The Justices did not maintain records of who appeared before them, the decisions made, or the tickets processed on Court night. Although the Court hired a stenographer, the proceedings were not transcribed unless it was requested by a defendant. In addition, the clerks had the ability to delete, dismiss and reduce tickets in the Court software without oversight.

During our audit period, there were 3,260 parking tickets reduced by \$248,113; 1,640 parking tickets dismissed totaling \$117,110; and 580 dismissed VTL and VO tickets.⁶ Because the Justices did not document what transpired in Court, we obtained transcripts from the Court stenographer for seven Court nights in January and August 2016. We compared reduced and dismissed parking tickets and dismissed VTL and VO in January and August to the transcripts to determine whether they were adjudicated by the Justice and properly reduced and dismissed. We found the following:

- A total of 358 parking tickets with \$45,270 in fines were reduced by \$26,361. A Justice should have approved 297⁷ of these reductions totaling \$23,251. However, 230 (77percent) totaling \$18,020 did not appear in the Court transcript. In addition, there was no documentation that 224 of the 230 were presented to the Prosecutor.
- A total of 111 parking tickets with \$6,925 in fines and fees were dismissed. However, 86 dismissals totaling \$5,335 did not appear in the Court transcript. In addition, there was no documentation that 68 of the 86 were presented to the Prosecutor.
- There were 55 dismissed VTL and VO tickets in January and August 2016. Eighteen did not appear in the Court transcript. Fines assessed on similar tickets ranged from \$25 to \$1,000 each.

The Justices were not aware that cases were being decided by the Prosecutor, without going before the Justices, and the Prosecutor was not aware the clerks were throwing out documents supporting her decisions. As a result, the Justices did not adjudicate all cases. When complete case files are not maintained and records are thrown out, there is a greater risk that dismissed tickets could have been paid and not recorded and deposited, and that amounts paid on reduced tickets were greater than the amounts recorded and deposited.

The Justices did not maintain records of who appeared before them, the decisions made, or the tickets processed on Court night.

...Justices did not adjudicate all cases.

⁶ VTL and VO tickets do not have a set fine. Fines generally ranged from \$25 to \$1,000.

⁷ We reviewed the ticket detail to determine whether the reduction was for a penalty. If the payment was entered within two days of the penalty being added, we considered the reduction appropriate. Sixty-one tickets met this criteria.

What Are Essential Court Software Controls?

Financial and case management software should produce complete and accurate records and reports. Once information is entered into the software, its integrity should be maintained through controls that limit access and changes to data to ensure that transactions are not altered. The software should provide a means of determining the identity of individuals who access the software and their activity. Audit logs maintain a record of activity that includes the identity of each person who has accessed the software, the time and date of the access and what activity occurred. The justices should routinely review these logs to monitor the clerks' software activity. Usernames and passwords provide user authentication to prevent unauthorized use or modification of, and user accountability for, computer activity and should be unique to each user and kept confidential.

Court Software Did Not Have Necessary Controls

The Court uses two software programs: a main Court program and a separate parking ticket program. The Senior Court Clerk enters a lump sum total from the parking ticket program into the main Court program. We found that the Court was using an older version of the Court program that allowed users to change receipt numbers and delete or change previously recorded entries. The software did not have an audit log function or the ability to generate deletion or change reports. Consequently, the clerks could add, delete or modify entries without an audit log or evidence of the changes. At the beginning of our audit, we informed the Justices and the Senior Court Clerk of the availability of the secure version of the software, but they continued to use the older version.

The clerks are required to enter a username and password to access the parking program. During our audit period, the Senior Court Clerk had her own username and password but part-time clerks all used the same username and password. The Senior Court Clerk had access to all usernames and passwords. Although levels of access could be limited to each user based on their job duties, all Court staff had the ability to add, change, void and dismiss tickets.

In addition, the parking ticket program maintains an audit log of all transactions with a time stamp of when an action occurred, and does not allow the user to delete data from the system. Numerous reports can be run to reconcile payments. For example, we used these logs and reports to identify questionable transactions and perform bank reconciliations during our audit. However, the Justices did not review the audit logs or available reports.

Because adequate controls were not implemented, the Board and Justices cannot be certain that they have a complete record of the Court's financial activity.

...[W]e informed the Justices and the Senior Court Clerk of the availability of the secure version of the software, but they continued to use the older version.

...[T]he Justices did not review audit logs or available reports.

How Should the Justices Account for Fines and Fees Collected?

Each justice is required to maintain a cash book which chronologically identifies all receipts and disbursements. An example of a cash receipts section of a cash book is included in Figure 3.

FIGURE 3

Example of a Cash Receipts Section of a Cash Book

Date	Rcpt. No.	Received From		Total Received	Fines, Forfeited Bail and Civil Penalties	Civil Fees	Mandatory Surcharges	Bail	Other	Additional Information	Deposits	
1/4	63	John Doe	MV 19	130.00	75.00		55.00					
1/5	64	Jane Doe	MV 20	185.00	100.00		85.00					
1/6	65	John Smith	Criminal 1	500.00				500.00		Forfeited 1/31	1,000.00	1/6
1/11	66	Jane Jones (Bail for Mike Jones)	MV 21	300.00				300.00		Returned CK #6		
1/12	67	Tom Sawyer	MV 22	235.00	150.00		85.00					
1/12	68	Huck Finn	MV 23	155.00	100.00		55.00					
1/12	69	Miss Muffet	MV 24	235.00	150.00		85.00					
1/12	70	Mary Jane	Criminal 2	275.00	150.00		125.00					
1/12	71	Tom Riddle vs Potter	Civil 8	20.00		20.00					1,220.00	1/13
1/29	72	Mary Smith	Criminal 3	455.00	250.00		205.00					
1/29	73	Traffic Violations Bureau	Parking 8-13	105.00	105.00						560.00	1/30
1/31	74	Jack Bauer (Partial)	MV 11	25.00	25.00							
1/31	75	Co Sheriff (Bail for B. Guy)	Criminal 4	500.00				500.00				
1/31	N/A	John Smith	Criminal 1	0.00	485.00	15.00		(500.00)		Bail forfeit and Bail Poundage		
1/31	76	R. Royce	MV 25	510.00	250.00		260.00				1,035.00	2/1
		TOTALS		3,630.00	1,840.00	35.00	955.00	800.00	0.00		3,815.00	

Justices are required to issue acceptable receipts to document the collection of all funds paid to the court. Receipts should be pre-numbered, used in sequential order, prepared in duplicate and contain sufficient information. The receipt should clearly indicate the type of payment. If a check or money order is used for payments, the receipt should contain the number of the check or money order. Each receipt should be recorded in the cash receipts section of the cash book or accounting system promptly upon issuance. Justices should periodically review the office copy of issued receipt forms and investigate any gaps or missing receipt forms. Both copies of voided receipts should also be retained. Money collected should agree with the duplicate receipt forms issued for those collections; amounts recorded in the cash receipts section of the cash book or accounting records; the deposit made from the same collections; and the applicable case files. Receipts may be issued from a computerized system that has proper software controls in place to prevent alteration.

Money received should be deposited intact,⁸ as soon as possible, but no later than within 72 hours of collection, exclusive of Sundays and holidays. Deposit slips should be detailed and list the defendant's name or check number so the deposit can be traced back through an audit. On a monthly basis, justices should perform a bank reconciliation to the checkbook and an accountability of funds by preparing a list of court liabilities and comparing it to reconciled bank balances and money on hand.

Each justice is required to submit monthly reports detailing all fines, fees and surcharges collected to the JCF between the 1st and the 10th of the following month and remit collections to the village treasurer. In addition, the justices are responsible for implementing procedures to enforce and collect unpaid tickets, and court personnel should maintain sufficient records to identify unpaid fines.

Adequate training helps to ensure that justices and court clerks are familiar with their fiscal responsibilities. *OSC's Handbook for Town and Village Justices and Court Clerks*⁹ provides a comprehensive guide to be used by justice courts to account for and report their financial activities. Information regarding other available reference material, training and professional associations is also available to assist court personnel in performing their duties.

Receipts Were Not Issued Sequentially and Did Not Reconcile to the Accounting Records

The Senior Court Clerk did not maintain accurate accounting records. Although both the Court program and the parking software program were capable of issuing sequentially-numbered receipts, the clerks issued manual receipts. Each Justice had a parking receipt book and a ledger with receipts for other types of ticket payments. Payments for parking tickets were issued a manual receipt, then entered into the parking program software. Manual receipts were totaled and batched every few days and the batch total was entered on the manual Court ledger. At the end of the month, a parking payment total was entered in the Court program. The parking program has a payment report that could be used to reconcile the receipts and deposits, but the Senior Court Clerk did not run these reports.

Payments for VTLs and VOs were issued a manual receipt and then entered in the Court program using the manual receipt number. Manual receipts issued for VO and VTL payments did not indicate the form of payment (i.e., cash, money order, check, credit card), so this was not entered into the Court program. In addition, receipt books and ledger pages were not used in sequence and blank

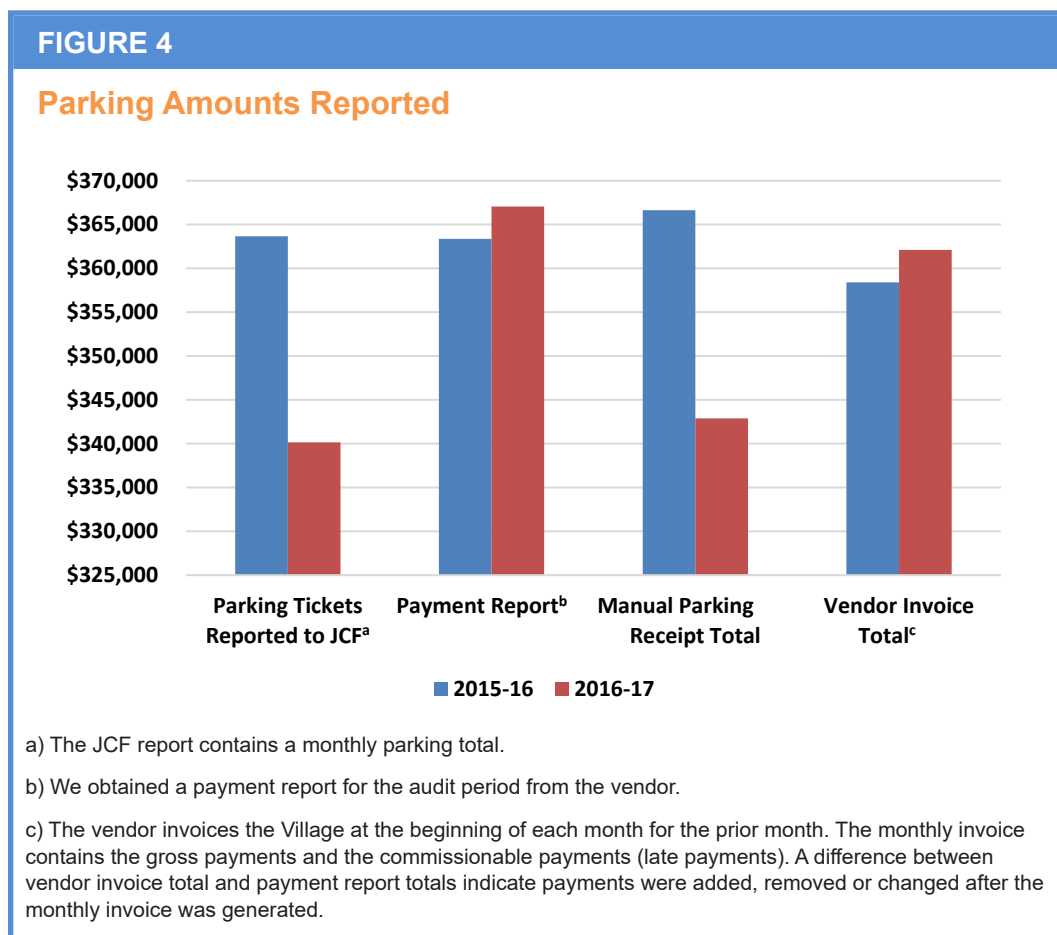
The Senior Court Clerk did not maintain accurate accounting records.

⁸ In the same form and amount in which it is received.

⁹ <https://www.osc.state.ny.us/localgov/pubs/jch.pdf>

receipts were not defaced. Manual receipts were not reconciled to the payments entered into either software program, despite each program having reports that could be used for that purpose.

The parking program software vendor submits invoices to the Village monthly. The vendor is paid 30 percent of the amount received for tickets that are paid 34 days or more after the ticket issue date. The Senior Court Clerk approves the vendor payments. However, she told us she approves the invoice without comparing the amounts to Court records. We compared manual parking receipt totals, parking tickets reported to JCF, payment reports generated from the parking program, and the vendor invoice totals. In all of the 24 months reviewed, the four totals did not equal. For example, in August 2016, \$42,509 was reported to JCF for parking tickets. The software program, the vendor invoice amount and the manual receipt totals were \$58,163, \$56,703 and \$42,649, respectively. Figure 4 shows the total parking amounts for the two years in our audit period.



We compared manual parking receipts totaling \$68,264 to the payment report totaling \$78,988 for January and August 2016. We found 60 transactions totaling \$5,401 entered in the program with no corresponding manual receipt. For example, 20 payments totaling \$3,226 were entered into the program twice; therefore, they had no receipt. For 26 tickets totaling \$1,440, a manual receipt was found in another month. For example, a check for \$75 dated and receipted September 26, 2016 was deposited October 3, 2016 and entered in the parking program as received on August 10, 2016.

Forty-one transactions totaling \$2,205 were receipted in January and August, but had no corresponding transaction entered in the program in those months. Twenty-eight of these totaling \$1,465 had manual receipts dated January and August but were entered into the parking program in another month. For example, eight manual receipts totaling \$410, dated August 9, 2016, were recorded in the software as received on July 1, 2016.

In four transactions, the payment amounts recorded in the program differed from the receipted amounts by \$7,768. For example, for one payment of \$30, the check number 7653 was entered as the payment amount in the parking program. The error was not discovered and corrected.

If the Senior Court Clerk had reconciled the manual receipts to payments in the parking program, these errors could have been discovered and corrected. Because payments are not accurately entered into the program, the vendor's invoice is incorrect and the Village may be paying more or less than the amount owed. When receipts are issued out of sequence, and information on the receipt and entered in the software is incomplete and inaccurate, the Justices cannot determine whether the clerks are recording, reporting and depositing all amounts collected.

Deposits Were Not Timely and Intact

Defendants could pay fines and fees by cash, check or credit card at Court, in the Senior Court Clerk's office or online.¹⁰ Online payments¹¹ required the Senior Court Clerk to approve payments before they were deposited into the Justice's bank account. The Senior Court Clerk was the only one in the Court with access to approve online payments and/or receive emails to be notified of online payment deposits.

We compared 10,399 cash and check manual receipts, totaling \$726,205, deposited in 395¹² batches to bank deposit records and found that money was not

¹⁰ Online payments were done through the Village website and the two software vendor websites.

¹¹ Only online payments through the Village website required the Senior Court Clerk's approval.

¹² Deposit batches may contain more than one deposit slip depending on the number of checks included with the deposit.

deposited timely and intact. We determined 1,036 receipts totaling \$68,532 were deposited between one and 293 days late. Of the 395 deposit batches of cash and checks, 102 (26 percent) were not deposited intact. Some deposits had more than one issue. For example:

- In 59 deposit batches, cash deposited was \$6,658 less than cash receipted. In 29 of these batches, cash totaling \$1,210 was missing.
- In 24 deposit batches, checks deposited were \$10,458 less than checks receipted. In three batches, check/money orders totaling \$320 were missing.
- In 31 deposit batches, cash and checks totaling \$1,931 were either not receipted or receipted for less and, therefore, not recorded.

These discrepancies included instances in which the Senior Court Clerk's checks were deposited in place of cash; money was deposited in the wrong Justice's account or a neighboring village's account; money was held and deposited in a later deposit; and money was missing and not accounted for.

In addition, we compared 1,851¹³ online transactions totaling \$203,692 to manual receipts and deposits and determined they were not approved timely or recorded accurately. We determined 233 transactions totaling \$25,251 were approved between four and 42 days after the transaction took place. For example, an online payment was made on December 23, 2015, but was not approved by the Senior Court Clerk until February 3, 2016, 42 days after the payment was made. As a result, payments were not deposited in the Justices' bank accounts timely. Inaccuracies in recording online transactions included:

- Twenty-one transactions totaling \$2,298 were deposited but not recorded.
- Thirteen transactions totaling \$1,520 were recorded in the wrong Justice's account.
- Seven transactions totaling \$1,118 were receipted as online payments but were not deposited.
- Fourteen transactions totaling \$805 were receipted twice.
- Three transactions had receipts totaling \$225 more than the deposit amount.
- One transaction had a receipt totaling \$50 less than the deposit amount.

Because collections were not deposited timely and intact, and were not accurately recorded, errors occurred and money was missing and was not timely detected or corrected. In addition, the delay in deposits and inaccurate and incomplete recording of receipts could allow for checks and credit card payments to be substituted for cash in other receipts.

We determined 1,036 receipts totaling \$68,532 were deposited between one and 293 days late.

¹³ Includes 1,845 transactions totaling \$202,465 through the Village website and six transactions totaling \$1,227 through one software vendor website.

Bank Reconciliations and Accountabilities Were Not Performed

Each Justice maintained one bank account. The Senior Court Clerk received the monthly bank statements for each Justice, and was the only one with online access to the accounts. Neither the Justices nor the Senior Court Clerk performed bank reconciliations or prepared monthly accountabilities. Management letters from the Village's external auditors have repeatedly recommended that bank accounts be reconciled monthly. However, the Justices did not take corrective action.

We prepared accountabilities for each Justice that served during the audit period to reconcile bank balances with liabilities identified in the Court records. The Justices' accounts had cash shortages ranging from \$918 to \$3,885 (Figure 5):

Figure 5: Justices' Accountabilities^a

	Justice Reilly	Justice Higgins	Justice Glass	Justice Graham
Court Assets				
Adjusted Bank Balance	\$25,626	\$12,399	\$547	\$0
Due From Other Justice	450	185	75	0
Total Assets	\$26,076	\$12,584	\$622	\$0
Court Liabilities				
Current Fines and Fees Due	\$25,607	\$12,470	\$0	\$0
Due to Other Justice	260	0	0	450
Unreported Fines and Fees	3,749	1,620	1,540	700
Unidentified Funds ^b	345	0	0	0
Total Known Liabilities	\$29,961	\$14,090	\$1,540	\$1,150
Shortage	(\$3,885)	(\$1,506)	(\$918)	(\$1,150)

a) Account balances as of May 31, 2017 for Justices Reilly, Higgins and Glass. Account balance as of June 30, 2016 for Justice Graham.

b) Unaccounted for beginning balance in account

Monthly bank reconciliations and accountabilities would have identified these discrepancies. Because Court records were not maintained and existing records contained inaccuracies, the actual differences may be higher. Although the Justices were aware of their responsibilities, they told us they trusted the Senior Court Clerk completely and had confidence in her abilities. The Senior Court Clerk, who had more than 10 years of experience, stated that she was never told to perform bank reconciliations and did not know how to perform a proper bank reconciliation.

Monthly Reports to JCF and Payments to the Village Were Not Timely

Each month, the Senior Court Clerk prepared the monthly report for JCF and a check for the Village. The Justices signed the last page of the prepared report and

the check. The Senior Court Clerk filed the report with JCF and remitted the check to the Village Treasurer. We reviewed 48 reports filed with JCF during the audit period and found 37 (77 percent) were filed between one and 37 days late, and all payments were remitted to the Treasurer between one and 59 days late.

- Justice Reilly – In 24 of 24 months, available cash at month end was less than total liabilities. For example, on April 30, 2017, assets were \$21,793 and known liabilities were \$26,313, a difference of \$4,520. Justice Reilly's April 2017 JCF report was filed two days late, and the payment to the Treasurer was remitted five days late.
- Justice Higgins – In 11 of 11 months, available cash at month end was less than total liabilities. For example, on August 31, 2016, the adjusted bank balance was \$28,994 and known liabilities were \$36,656, a difference of \$7,662. Justice Higgins' August 2016 JCF report was filed five days late, and the payment to the Treasurer was remitted 37 days late.
- Justice Glass – In seven out of eight months, available cash at month end was less than total liabilities. For example, on December 31, 2015, the adjusted bank balance was \$11,405, \$1,989 less than known liabilities of \$13,394. Justice Glass' December 2015 JCF report was filed one day late, and the payment to the Treasurer was remitted five days late.
- Justice Graham – In five of five months, available cash at month end was less than total liabilities. As of June 30, 2015, Justice Graham's bank balance was \$443 less than his known liabilities. On June 24, 2016, when his bank account was closed with no balance remaining, his known liabilities were \$1,150. From June 2015 through October 2015, JCF reports were filed between one and 10 days late, and payments were remitted to the Treasurer between three and 17 days late.

The Justices could not explain why JCF reports and payments were late. Because the Justices did not provide adequate oversight, they were not aware that the Senior Court Clerk was filing late reports, did not have sufficient funds to cover liabilities, and was not remitting the payment when the report was filed. Delinquent monthly reporting to the JCF and late payments to the Treasurer increases the risk that Court records are not up-to-date and current collections could be used to cover missing past collections.

The Court Did Not Collect and Enforce Unpaid Tickets

The Court is responsible for implementing collection procedures to enforce unpaid tickets to maximize Village revenue. Collection actions such as judgments may be issued to enforce unpaid parking tickets, while suspensions and warrants for arrest may be issued for Moving and Village Ordinance Violations. The Board and the Court have not established written procedures to enforce tickets that remain unpaid.

Officials told us that there were no specific procedures in place or time line for issuing judgments, warrants or suspensions on outstanding tickets, or taking other collection action. Officials were unaware of how many old outstanding tickets the Court had. Judgments are sometimes authorized in Court at the end of a Court session, but the Senior Court Clerk does not maintain documentation of all judgments issued.

The Court's parking program software can generate reports identifying open parking tickets. However, officials did not use these reports to enforce the collection of unpaid parking tickets. The parking software vendor issues delinquent notices when payments are not received at 30, 60 and 90 days from date of ticket issuance. While the parking program has the ability to generate judgment documents for open tickets, the Village has not contracted for this service.

As of August 1, 2017, there were 1,339 tickets issued between June 1, 2015 and May 31, 2016 with fines totaling \$208,858 and 1,699 tickets issued between June 1, 2016 and May 31, 2017 with fines totaling \$239,883 that remained opened and uncollected with no procedures in place for follow up.

The Justices did not establish policies regarding enforcement of open tickets. As a result, the Village has not received revenue from these tickets, and collection becomes less likely the longer a ticket remains outstanding with no action taken.

The findings in this report were referred to outside law enforcement for review.

What Do We Recommend?

The Board should:

1. Develop and implement policies and procedures for code enforcement over the processing of tickets that include inventory procedures; reconciling issued tickets with Court records; and the authorizing, preparing and documenting of voided tickets.

The Board and Justices should:

2. Develop and implement policies and procedures over Court operations that segregate the Court clerks' duties.
3. Ensure any missing funds from the Court are recovered.
4. Ensure that Court software versions are up-to-date; user account names and passwords are unique; and access is granted based on job responsibilities.

Officials were unaware of how many old outstanding tickets the Court had.

-
5. Ensure deficiencies and recommendations made as a result the annual audit of the Justices' records are addressed.
 6. Ensure that all Court personnel receive adequate training.
 7. Implement policies and procedures for the enforcement of unpaid tickets.

The Justices should:

8. Attend training to gain an understanding of their oversight responsibilities.
9. Provide sufficient oversight to ensure Court clerks adhere to policies and procedures developed by the Board.
10. Investigate the irregularities identified in this report, review records to determine the source of unidentified funds, and determine whether duplicate payments were made.
11. Ensure that all Court records are properly maintained to ensure determinations on cases heard in Court are properly documented.
12. Monitor the computer software logs to identify any irregularities.
13. Consider issuing receipts through the computer software program to ensure that all receipts are issued in sequence and review the receipts for gaps.
14. Properly authorize all bank transfers.
15. Ensure that all reports and payments are submitted timely.
16. Review the bank reconciliations, with supporting documentation, and ensure any unreconciled differences are investigated and corrected.
17. Provide oversight over the enforcement of unpaid tickets.

The Justices and Senior Court Clerk should:

18. Review parking software vendor invoices to ensure that the amount billed is accurate.
19. Ensure that all receipts reconcile to the accounting records.
20. Ensure that all deposits are made timely and intact.
21. Ensure online payments are approved timely.
22. Ensure that bank reconciliations are performed monthly.

Appendix A: Response From Village Officials



INCORPORATED VILLAGE OF PORT JEFFERSON

Margot Garant
Mayor

Joseph Palumbo
Administrator

March 31, 2022

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 Port Jefferson Justice Court-Response to draft Report of Examination by
NYS Comptroller's Office Audit for the period June 1, 2015-May 31, 2017,
#2020M-56

Dear Mr. McCracken:

It was a pleasure to work with the team of professional auditors sent by the State Comptroller's office and to assist them in their examination of the Village of Port Jefferson's Justice Court. We recently had the opportunity to meet with them to review the Comptroller's findings and draft Audit Report summarizing the Court's operations for the time period referenced above. This report and the findings made by the auditors during the examination period have been taken very seriously by all interested parties within the Justice Court and Village. We appreciate the State Comptroller's findings and have implemented many of the meaningful recommendations to improve adjudication of cases, strengthen the oversight of accounting, create new systems and procedures to ensure checks and balances and the timely reporting of court-related financial activities. This letter, therefore, shall serve as both a response to the Audit Report as well as our corrective action plan.

Of utmost importance, it should be noted that the personnel directly involved in the day to day activities as cited in the report are no longer employed by the Village. More specifically, our Court Clerk, Village Clerk, Treasurer and Chief of Constabulary positions have all since been replaced with new personnel. Additionally, the Village has hired TWO full time Court Clerks (one clerk for each Village Justice as recommended) as well as an Administrator for our Code Bureau to work directly with the Chief of Code and the Court. Being able to bring in new

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personnel to these key positions has enabled us to introduce, design and create many of the needed procedures, protocols, and systems necessary to develop and implement the policies and procedures between and within the departments as recommend in the report.

The report specifically recommends that the Board ensures that “Code Enforcement account for all tickets, and that it reconciles with the Court”. Importantly, the Village has upgraded to new technology that allows all tickets to be issued using cloud-based software and hand held devices which eliminate the use of “paper tickets”. The electronic “real time” system streamlines the processing and reconciliation of issued tickets with Court records as reports can be printed at any time in either department in the normal course of doing business. In the unlikely event a paper ticket book is needed, it must be “signed out” by the code officer so the issuance of a paper ticket, in the rare occasions, are kept in numerical order to ensure the proper tracking of issuances and inventory. At months end, the Senior Court Clerk and Code Administrator compare the number of tickets that have been entered into the court system with the number of tickets that the Code Administrator has received from the Code officers to cross check the paper ticket inventory.

Furthermore, the entire process of the authorization, preparation and documentation of voided tickets has been changed as recommended. Officers can no longer void tickets as the technology on their hand-held devices does not permit them to void tickets. Moreover, when a Code officer seeks an occasional dismissal of a ticket, they are required to fill out a Dismissal Request form to be reviewed and acted on ONLY by the prosecutor and judge.

The Audit Report recommends developing and implementing policies and procedures over Court operations that segregate the Court Clerks’ duties. As documented earlier, the Village hired a new Court Clerk as a replacement for the prior Court Clerk. Simultaneously, the Village hired an experienced Clerk from another village to train the new Court Clerk and to assist in reconciling records and documentation that were left in an improper condition by the prior Clerk. The new Clerk updated the policies and procedures to correlate with the training she received from both the Unified Court System and the seasoned Clerk. In September 2020, a second full time Clerk was hired based on the recommendation of the auditors, thereby replacing the previous two part-time Clerks.

Now, the segregation of duties to both Court Clerks ensures that one employee does not perform all of the financial duties of the Justice Court resulting in a more thorough system of checks and balances to ensure that funds received by the Court are not at risk. All money received by the Court Clerks is accurately recorded. All receipts are now computerized, and the defendants receive an e-mail receipt if they pay online; if they pay in person, they receive a printed computerized receipt. It has been strongly encouraged that the defendants pay their fines online, thereby minimizing the amount of cash being handled on a daily basis. The introduction of more online technology has been effective in assisting the Village to implement the goal of reducing the amount of cash processed on a daily basis. Nevertheless, overall daily deposits are compared to the entries in the computer system to ensure accuracy. Daily totals are logged on a

monthly spreadsheet: said spreadsheet is used at the beginning of the following month to perform reconciliation of bank accounts for both judges before submitting the monthly Audit Report to New York State. Deposits are being made within 72 hours from the date of collection. All checks written by the Court are signed by the Village Justices. 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.

Furthermore, all Justice Court bank accounts and reconciliations are timely reviewed and signed-off by the Village Treasurer on a monthly basis. Accurate monthly reports are prepared and submitted to the JCF and corresponding remittances to the Treasurer by the tenth of the month of each following month. If the report and/or deposits aren't received by the tenth of the month, the Village Treasurer has been directed to contact the Village judges directly. The judges are reviewing the bank statements and comparing them to the Justice Court Fund report.

The Audit Report advises that the Court software versions be up-to-date, user account names and passwords be unique, and that access is granted based on job responsibilities. This recommendation has been implemented. 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 justices to review. It has been verified that the software we are running is the secured version. In addition, the Clerks have their own accounts and maintain separate passwords, to ensure that the audit trail reflects the entries and/or changes made in the system. The judges are reviewing the software's audit log on a regular basis. Further, the court personnel have received adequate training, are trained upon hiring and do yearly required training videos as well as Security Mentor Training through the NYS Unified Court System.

The Audit Report recommended maintaining more adequate records regarding the adjudication of cases. A binder is now maintained with all calendars and appearances and updated with the disposition of each case and sent to the Mayor, Village Administrator, Trustee and Judges the day following court. Any defendant that submits a letter to the court with supporting documentation for a disposition (but does not appear in court), has their letter reviewed by the prosecutor, and if acceptable, the disposition is presented to the Judge, on the record, on the next available court date for approval and entry into the system. All Court proceedings are currently being recorded on the laptop provided by the state as well as a court stenographer. A transcript is available and ordered as necessary, such as following a trial before a disposition is rendered.

The Audit Report recommends implementing policies and procedures for the enforcement of unpaid tickets. The Court has implemented procedures for driver's license suspensions and judgments for the enforcement of unpaid tickets. The Village has also changed the process of collections, sending collection letters for the first 30-60 day late periods in house, and then using a new collections company to assist in the filing of judgments at the County Clerk's office and the suspension of driver's licenses when applicable.

In closing, we truly appreciate the State Comptroller's audit of the Justice Court as it resulted in meaningful recommendations and brought real change to the methods, procedures, policies and critical oversight required for the overall efficient adjudication of cases. The Village Justice Court, Mayor, and Board are proud of the steps that have since been taken to implement the policies and procedures discussed herein and believe we have developed a strong, unified team capable of implementing the oversight and reporting of the court-related financial activities that will ensure accurate reporting to the Village and proper protection of the public concern.

Respectfully submitted,

Margot Garant

Mayor

Appendix B: Audit Methodology and Standards

We conducted this audit 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. To achieve the audit objective and obtain valid audit evidence, our audit procedures included the following:

- We interviewed Village officials and employees and reviewed Court records and reports to gain an understanding of Court operations and code enforcement operations.
- We interviewed Court software vendors to gain an understanding of applications and controls.
- We interviewed online payment vendors and credit card payment vendors to gain an understanding of the payment and deposit process for these types of transactions.
- We prepared bank reconciliations and accountability analyses for the Justices' bank accounts for the period June 1, 2015 through May 31, 2017 to determine whether the cash on hand agreed with known liabilities.
- To determine whether cash collected was properly receipted, deposited, reported and remitted, we transcribed all manual press-numbered receipts and compared them to the cashbook transactions, software payment reports, online payment reports, JCF reports, bank statements, deposit slips and deposited items for June 1, 2015 through May 31, 2017.
- We reviewed January 2016 and August 2016 as the sample months for our audit tests. We chose August 2016 because there was a greater amount of activity and a large discrepancy between the parking payments entered in the parking program and the amount reported to JCF. In addition, it was the month where the Senior Court Clerk deposited Justice Court funds in another municipality's bank account. We chose January 2016 to capture a month in an earlier fiscal year, with a different Justice.
- We requested and received Court transcripts directly from the Court recording vendor for January and August 2016. We compared the transcript information to the tickets, software ticket details, receipts and the JCF report to determine whether they agreed.
- We obtained canceled check images to trace disbursements to the Treasurer's records, the monthly JCF reports and case files.
- We obtained the filing dates for all JCF reports for our audit period to determine whether reports were filed in a timely manner.
- We obtained electronic data directly from the parking software vendor for voids, dismissals and reductions for the period June 1, 2015 through May 31, 2017. We sorted the reports by date. For all transactions that occurred during August and January 2016, we compared the reports to tickets,

Court transcripts and audit trails to determine whether they were valid and accurate.

- We obtained payment reports directly from the parking vendor for the period June 1, 2015 through May 31, 2017. We compared monthly payment amounts to manual receipt totals for the month, JCF monthly parking totals reported and gross parking amounts reported on the vendor's invoice. For our test months of January and August 2016, we compared the payment reports to the manual receipts and determined and traced differences.

We conducted this performance audit in accordance with GAGAS (generally accepted government auditing standards). 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.

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.

A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and provided 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 the CAP available for public review in the Clerk's office.

Appendix C: Resources and Services

Regional Office Directory

www.osc.state.ny.us/files/local-government/pdf/regional-directory.pdf

Cost-Saving Ideas – Resources, advice and assistance on cost-saving ideas

www.osc.state.ny.us/local-government/publications

Fiscal Stress Monitoring – Resources for local government officials experiencing fiscal problems

www.osc.state.ny.us/local-government/fiscal-monitoring

Local Government Management Guides – Series of publications that include technical information and suggested practices for local government management

www.osc.state.ny.us/local-government/publications

Planning and Budgeting Guides – Resources for developing multiyear financial, capital, strategic and other plans

www.osc.state.ny.us/local-government/resources/planning-resources

Protecting Sensitive Data and Other Local Government Assets – A non-technical cybersecurity guide for local government leaders

www.osc.state.ny.us/files/local-government/publications/pdf/cyber-security-guide.pdf

Required Reporting – Information and resources for reports and forms that are filed with the Office of the State Comptroller

www.osc.state.ny.us/local-government/required-reporting

Research Reports/Publications – Reports on major policy issues facing local governments and State policy-makers

www.osc.state.ny.us/local-government/publications

Training – Resources for local government officials on in-person and online training opportunities on a wide range of topics

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