



Ballston Area Recreation Commission Board Oversight

Report of Examination

Period Covered:

January 1, 2012 – April 30, 2015

2015M-269



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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

February 2016

Dear Commission 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 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 Ballston Area Recreation Commission, entitled Board Oversight. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law.

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

Respectfully submitted,

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

Introduction

Background

The Ballston Area Recreation Commission (Commission) is a joint activity established to provide low-cost recreational and educational programs to children residing in the Towns of Milton, Malta and Ballston, the Village of Ballston Spa (Village) and the Ballston Spa Central School District (District) in Saratoga County. Commission programs serve approximately 2,800 children and include activities such as t-ball, baseball, soccer, basketball, swimming, theatre and various enrichment programs.

The Commission is governed by an Executive Committee (Board) composed of nine members, which includes three officers (Chairman, Vice-Chairman and Secretary) and six other members, all of whom are elected by the Commission's voting membership.¹ The Board appoints an Executive Director (Director) who manages day-to-day operations under its direction. The Treasurer,² whose duties are fulfilled by staff from a sponsoring municipality, is responsible for maintaining the accounting records and preparing checks and financial reports.

Commission expenditures for 2014 were approximately \$136,000, funded primarily with contributions from the Town of Milton,³ the Village, the District, registration fees and admission fees.

Objective

The objective of our audit was to examine Board oversight of the Commission's financial operations. Our audit addressed the following related question:

- Did the Board provide adequate oversight to ensure that Commission financial activity is properly recorded and reported and that program money is safeguarded?

Scope and Methodology

We examined the Board's oversight of the Commission's financial operations for the period January 1, 2012 through April 30, 2015. We expanded our scope back to the 2009 fiscal year to identify the trends of revenues and expenditures.

¹ According to its bylaws, the voting membership is to be composed of three elected officers, five appointed members (one each from the Towns, the Village and the District) and six at-large members who all must reside within the Commission's service area. Additionally, local area not-for-profit service organizations and churches located in the Ballston area may appoint one voting member annually. During our audit period, not-for-profit organizations and churches did not appoint members to serve on the Board.

² The Town of Milton Comptroller assumed the Treasurer's duties in 2004 and has been reporting financial activity on a calendar year basis.

³ The Town of Malta did not remit its contribution for 2014. The Town of Ballston did not remit its 2014 contribution until 2015.

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
Commission Officials and
Corrective Action**

The results of our audit and recommendations have been discussed with Commission officials, and their comments, which appear in Appendix A, have been considered in preparing this report. Commission 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 Secretary's office.

Board Oversight

The Board should implement adequate internal controls to provide guidance to the Director for collecting, accounting for and depositing revenues received from operations in a timely manner and for disbursing Commission funds. To safeguard resources, job duties should be segregated to ensure that one individual does not perform all phases of the cash receipt and cash disbursement functions. When segregating duties is not feasible because of limited staffing, compensating controls, such as providing additional Board oversight, should be implemented. The Board should review and approve all claims before payment is made and ensure claims are supported by sufficient documentation. Furthermore, both the Chairman and the Treasurer should sign all checks, in accordance with the bylaws. Finally, the Board should ensure that all the required annual financial reports are accurately prepared and filed in a timely manner.

The Board did not provide adequate oversight to ensure that the Commission's financial activity was properly recorded and reported or that program money was safeguarded. Duties within the cash receipts and cash disbursement processes were inadequately segregated and compensating controls were not implemented. The Director collected, counted and deposited fees for each program but did not provide the Treasurer with adequate supporting documentation to accurately record the program receipts that were deposited. Therefore, the Treasurer was unable to accurately record revenues in the accounting records, and the Board did not have adequate information to monitor the Commission's financial operations.

The lack of adequate records made it impossible to ensure all money collected was deposited. Furthermore, the Director did not deposit any soccer concession stand money during the 2014 program year. The Board also failed to ensure its bylaws were followed by requiring that all checks be signed by the Chairman and Treasurer. Instead, checks were prepared by the Town of Milton Comptroller (Comptroller) and signed by the Town of Milton Supervisor. As a result, the Board failed to oversee the disbursement process. Lastly, the Commission has not filed the required annual update document (AUD) with the Office of the State Comptroller (OSC) since 2004.

Board Oversight

The Board should establish procedures to ensure the Director follows a consistent and adequate method for recording and depositing the fees collected for all the Commission's programs. The Board should also ensure that duties within both the cash receipts and cash disbursement processes are adequately segregated. When segregating duties is not feasible, compensating controls such as independent

reviews of the cash receipt and cash disbursement processes should be implemented. The Board should require that the Director retain supporting documentation for each program's revenues to provide to the Treasurer to ensure that financial activity is accurately recorded in a timely manner. To further strengthen controls, the Board should designate one or more of its members to reconcile the revenues recorded by the Treasurer with the supporting documentation provided by the Director for each program.

The Board did not provide adequate oversight of the Commission's operations to ensure all program and concession fees were accurately accounted for and deposited intact⁴ in a timely manner. As a result, the Board received inaccurate monthly financial reports generated from the accounting software. These reports included budget vs. actual revenues and expenditures, transaction details (listing each transaction from the Commission's accounts) and a reconciliation detail report that could be used to compare transactions cleared in the accounting system with the bank statements. However, because the Director provided inadequate information to the Treasurer, the monthly financial reports the Treasurer prepared did not contain sufficient information for the Board to track individual revenue sources. For example, the Director did not provide the Board with program registration forms, which would have enabled it to compare the revenues recorded in the accounting records with the daily cash count forms from concession sales or theatre admission tickets.

The Treasurer's financial reports showed that overall operating revenues had declined by 33 percent over the past three program years. Our review of these reports disclosed that annual operating revenues declined from \$139,947 in 2010 to \$94,135 in 2014 and payments totaling \$14,500 were not received from two participating municipalities during 2014.⁵ The Board's failure to monitor the Commission's financial operations has resulted in revenues not being collected, adequately accounted for or deposited in a timely manner.

Cash Receipts

Commission staff should provide the Treasurer with adequate documentation that indicates the source of funds collected to ensure all program revenue is accurately recorded and allow for the reconciliation of program revenue collected with the amounts recorded in the accounting records. Any discrepancies should be identified and resolved in a timely manner. Reconciling receipts ensures accountability and provides reasonable assurance that the information

⁴ Intact means the deposits are for the same amount and in the same form (i.e., cash, checks or money orders) as the collections.

⁵ The 2014 contributions from the Town of Malta totaling \$10,000 were not remitted. The Town of Ballston contributions totaling \$4,500 were remitted in 2015.

contained in the budget vs. actual revenue reports, transaction detail reports and the reconciliation detail reports are accurate. Finally, all program revenues should be monitored by an individual independent from the staff responsible for collecting the fees to ensure all cash collections are deposited in a Commission bank account intact in a timely manner.

According to the bylaws, the Treasurer is responsible for depositing all money received in the Board-designated bank. However, we found the Director made all bank deposits and provided the Treasurer with deposit slips to record revenues in the accounting records. The Director did not maintain complete records to account for the fees collected from each program and did not provide sufficient detail to the Treasurer to accurately account for the revenue sources that comprised each bank deposit. For example, the only records the Director provided us to verify each program's revenues were the bank-validated deposit slips.

Based on our review of these records, we were unable to determine if all the revenues collected from the programs were accounted for or deposited intact in a timely manner. However, based on the decline in overall revenue and the lack of deposits of soccer concession stand money during the 2014 season, we believe it is likely that not all receipts were deposited.

Soccer Concession Stand – The soccer concession stand operates two sessions during each program year, one in the spring and one in the fall,⁶ for two seven-week periods. The Director purchased items for sale in the soccer concession stand from a \$500 petty cash fund but did not retain any receipts for these purchases. She also did not maintain records of sales or make regular bank deposits for the money collected. As a result, we were unable to reconcile the inventory of items purchased with the corresponding sales to ensure that all inventory and sales receipts were properly accounted for.

Because of the inadequate records, we obtained all the deposit compositions⁷ for the 2014 program year directly from the Commission's bank to determine the specific details of each deposit. By reviewing these deposit compositions and deposit slips, which indicated specific revenue sources, we found that none of the deposits made in 2014 included soccer concession stand sales. The lack of soccer concession records made it impossible for us to determine how much concession stand money was actually collected and should have been deposited for

⁶ The spring session runs from April 25th through June 14th and the fall session runs from September 6th through October 25th (dates are approximate for each program year based on the calendar year).

⁷ A deposit composition show the exact amount of cash and each individual check that make up a specific deposit.

this year. However, for the 2011 through 2013 program years, the average annual deposits from soccer concession sales totaled approximately \$3,800. As a result we estimate approximately \$3,800 is unaccounted for from soccer concession sales during 2014.

We also reviewed the bank statements and corresponding bank-validated deposit slips for the 2014 program year compared with the compositions to determine if the deposits from various programs were made in a timely manner compared to when the programs were held. For the 2012 program year, the Director made 11 concession stand deposits totaling \$4,577, which were not made in a timely manner. For example, four 2012 spring session deposits totaling \$2,117 were made on June 21, 2012 and the previous deposit was made more than a month earlier. For the 2013 program year, only one deposit for both the spring and fall sessions was made (in November 2013) totaling \$3,918. The steady downward trend of deposits from \$4,577 in 2012 to \$3,918 in 2013 and no deposits in 2014 points to a possibility of additional undeposited receipts.

The Director did not provide us with an explanation for why the bank deposits were not made in 2014 for concession cash collections. After we began our audit, the Director started using the Commission's credit card for soccer concession stand purchases, retaining receipts and making weekly soccer concession deposits. We found she made five such deposits totaling \$1,344 as of May 29, 2015.

The Director subsequently contacted us and said that more than \$1,600 in cash was found in the drawer of a file cabinet located in her office. Because of the lack of documentation, there is no way to determine if this cash is related to the 2014 soccer concessions, and it is less than half of what the average concessions were over the prior three years. We verified that a deposit of this money totaling \$1,661 was made on October 21, 2015

Theatre Program – The Commission operates a youth theatre program that begins its program year each March with rehearsals conducted from June through August and performances in August. No records were maintained for the money collected for program registration, theatre tickets, donations and other items.⁸ As a result, the Director did not maintain documentation to reconcile the amount of cash collected with the sales made and ensure all cash receipts for each program year were properly deposited or that the Treasurer was provided with adequate information to prepare accurate financial records.

The Commission uses color-coded⁹ two-part tickets for admission to theatre performances. The Director designated two volunteers to receive

⁸ Items such as DVDs and T-shirts may be ordered, which require cash payments.

⁹ The Commission uses color-coded tickets to distinguish the admission price (i.e., red is for senior citizens, blue is for adults and green is for children).

admission payments, provide attendees with one part of the ticket and retain the remaining ticket part (the stub) for the Commission's records. However, the volunteers did not count the cash received at the door before submitting amounts collected and the stubs to the Director.

The Director told us she counts the cash received from the volunteers without obtaining any verification of the amount of cash received by an individual independent of the collection process. She also does not retain the stubs or perform any verification. As a result, Commission officials cannot be sure that all the ticket money collected is accurately accounted for, there is no way to reconcile the number of attendees and tickets sold with the money collected, and the Treasurer does not have adequate information to record ticket sale revenue.

We reviewed the bank-validated deposit slips from 2012 through 2014 and the deposit compositions for 2013 and 2014 to determine the amount of money collected and deposited for the youth theatre program during the 2012, 2013 and 2014 program years. We found \$13,423 was deposited in 2012, \$12,080 was deposited in 2013 and \$9,438 was deposited in 2014. However, because the Director did not retain participant registration forms from previous program years, we were unable to determine why program collections declined more than \$2,600 (22 percent) from 2013 to 2014. Again, the lack of controls and oversight leaves open the possibility of undeposited receipts.

Cash Disbursements

The disbursement process should be clearly defined with the roles and responsibilities for each person involved with the process. All disbursements should be supported by claims reviewed and approved by the Board before payment is made. Additionally, the bylaws require that both the Chairman and the Treasurer sign all checks to withdraw Commission funds.

The Board did not review and approve claims or provide any oversight of funds disbursed by the Commission, and the Chairman and the Treasurer did not sign checks as required by the bylaws. Until January 2015, the Comptroller paid the Commission's bills with Town of Milton funds, and the Commission then reimbursed the Town of Milton for those expenditures.

During our audit, the Comptroller processed payments directly from a Commission bank account with no oversight or Board approval. We reviewed all canceled checks that cleared the bank during our audit period and found that the Town of Milton Supervisor signed all Commission checks. The current Treasurer told us she removed herself from the check signing process due to concerns about these internal control weaknesses with no Board involvement. Due to these weaknesses, we reviewed three months of payments¹⁰ totaling \$20,734 and the 19

¹⁰ For more information on our sampling methodology, see Appendix B.

claims supporting those payments. The payments we reviewed were accurately calculated, contained sufficient supporting documentation and were for proper Commission purposes. However, while the Director submitted these claims to the Treasurer for payment, the Board did not review and approve any of them.

Because the Board did not provide adequate oversight of the disbursement process or conduct a thorough audit of all claims before payments were made, there is an increased risk unauthorized disbursements could occur and go undetected and payments could be made for improper purposes.

Financial Reporting

The Treasurer is responsible for filing the Commission's AUD with OSC within 60 days following the close of the fiscal year. The AUD is an important fiscal tool that provides the Board with necessary information to monitor and access operations. Therefore, it is necessary that this information is accurate and filed in a timely manner.

The Treasurer has not filed the AUD since 2004. The Chairman told us he was unaware that an AUD was required to be filed with OSC. The failure to prepare and file an AUD prevents the Board, the public and other interested parties from having the necessary financial information to assess the Commission's program operations and financial condition.

Recommendations

The Board and Commission officials should:

1. Establish policies and procedures to provide the Director with a consistent method for collecting funds from program operations.

The Board should:

2. Establish an adequate internal control structure that includes an adequate segregation of duties in the cash receipt process.
3. Periodically reconcile the revenues collected with the original cash receipt documents to ensure that all cash receipts are properly accounted for.
4. Ensure both the Chairman and the Treasurer sign all checks as required in the bylaws.
5. Require the Director to retain the supporting documentation and provide all the necessary information to the Treasurer to ensure that the revenues and expenditures from all programs are accurately recorded in a timely manner.

6. Recover from the Director all funds received from the soccer concession stand that were not deposited.
7. Consider replacing the Director or establish procedures that preclude her from any involvement in cash receipts or disbursements.
8. Ensure the Treasurer files the Commission's AUD with OSC within 60 days after the close of the fiscal year.

¹⁰ For more information on our sampling methodology, see Appendix B.

APPENDIX A

RESPONSE FROM COMMISSION OFFICIALS

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



January 22, 2016

██████████
 ██████████

NYS Office of the State Comptroller
 One Broad Street Plaza
 Glens Falls, NY 12801-4396

Subject: Audit Response for Report of Examination 2015M-269

Dear ██████████

Purpose:

This submittal provides the Ballston Area Recreation Commission (BARC) Board's response to the findings and recommendations contained in the Report of Examination 2015M-269 performed by the NYS Comptroller's Office.

Discussion:

The BARC Board acknowledges all of the recommendations [1-8] contained in the Report of Examination which involve the areas of Board Oversight, Cash Handling of Receipts and Disbursements, and Financial reporting. Since it has been more than 6 months since the conclusion of the audit, the BARC Board has anticipated the audit recommendations and already initiated changes to its operating procedures and practices for the items in the Recommendations section of the Report of Examination that deal with cash handling, record keeping and proper documentation.

The BARC Board's official position and planned actions for each of the Recommendations contained in the Report of Examination for Audit 2015M-269 is as follows:

Recommendation Item No.	BARC Board Position and Planned Action
1	The BARC Board has initiated the creation of an Operations Manual to formally document the procedures used to operate all BARC programs, including the methods for collecting funds from program operations.
2	The BARC Board has initiated the development of cash handling procedures to be used in all BARC activities where cash and/or checks are handled. The BARC Board will utilize the Town of Milton's cash handling policy as a starting point for this policy. As the auditors informed the BARC Board of some initial audit findings

	during 2015, recordkeeping forms were developed and used for the BARC concession activities. Recordkeeping will also be a central feature of the new cash handling procedure adopted by the BARC Board.
3	In June 2016, a contingent of BARC Board members will perform an internal review of cash handling records and deposits to insure that adequate records were maintained and cash receipts were properly accounted for during the first half of 2016. These reviews are expected to be performed every 6 months for the foreseeable future.
4	To comply with the current BARC bylaws, the BARC Chairman and Treasurer will begin to sign all checks. The BARC Board had considered changing its bylaws to allow for only a single signature on BARC checks, but believes that a 2 signature requirement accompanied with adequate documentation for each check issuance will provide an additional measure of oversight. This change is currently in-progress, as neither the current Treasurer nor the BARC Chairman currently possess signatory authority for the BARC bank account.
5	The BARC Board has created a file structure to facilitate proper long term recordkeeping by the Director and other BARC personnel. All records that are routinely provided to the Treasurer for timely bill payment will also be maintained in these files. The internal BARC Board reviews planned for 2016 will also utilize these files to ensure that accurate long term records are being maintained.
6	Since the time the audit was performed in 2015 an amount of un-deposited funds from the Soccer concession stand was recovered from the BARC Director's office and deposited into the BARC bank account.
7	After the receipt of the Draft Report of Examination, the BARC Board met to determine their response to Recommendation #7 and examined a range of potential actions. The Board has elected to comply with this recommendation by precluding the current Director from any involvement with cash receipts or disbursements. To ensure compliance with this recommendation, the cash handling procedures (discussed in item 2) will be developed to enforce this separation.
8	At the Audit closeout meeting on January 6th, 2016, it was determined that the lapse in annual filing was likely due to a change in the administering municipality (from the Village of Ballston Spa to the Town of Milton) and several personnel changes that occurred over 10 years ago. To address the lapse in filing that initially occurred in 2004, the BARC Treasurer has contacted the NYS Comptroller's Office to determine the correct method to provide the requested financial data. The Treasurer expects to file the requested report within the 60 day timeframe contained in the recommendation.

Conclusion:

As the audit was initiated in April 2015, the BARC Board Chairman met with the 2 field auditors who performed the audit, and it became clear that the historic records retained by BARC and provided to the auditors were inadequate and did not provide a clear paper trail to review BARC's financial operations. Since this is the first audit that BARC has ever been subject to in its 50+ year history, we consider the findings and recommendations contained in the audit report a "wake-up call" to the BARC board to

better meet its financial responsibilities to the public in the municipalities it serves. The BARC Board is keenly aware that although it may operate low cost, high quality recreation and enrichment programs for the youth in the communities it serves, any perception that BARC is not operating in a fiscally responsible manner erodes the confidence of the public it serves.

In accordance with Section 35 of the General Municipal Law, the BARC Board will prepare a Corrective Action Plan to address the findings and recommendations contained in the report within 90 days of the issuance of the official Audit Report.

Sincerely,

Thomas C. Slocum, Chairman
Ballston Area Recreation Commission

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

To accomplish the objective of this audit and obtain valid audit evidence, our procedures included the following:

- We interviewed the Director and Board Chairman and reviewed the bylaws to gain an understanding of the Commission's programs.
- We interviewed the Director to determine if the Commission had adopted policies and procedures that address the collection, recording and depositing of cash receipts.
- We obtained and reviewed financial reports to determine if the reports were prepared accurately and filed in a timely manner.
- We obtained and reviewed the composition of deposits for the 2013, 2014 and 2015 program years.
- We reviewed the bank statements and corresponding bank-validated deposit slips for the 2014 program year compared with the compositions to determine if the deposits from various programs were made in a timely manner compared to when the programs were held.
- We compared the financial reports to the bank-validated deposit slips to determine if the revenues received were properly recorded.
- We interviewed representatives of the participating joint activity members to determine if reports were filed that documented the number of children served, budgets and revenues.
- We reviewed the Commission's cash receipt process and the financial activities to determine if the Board provided adequate oversight.
- We interviewed the Director and Treasurer to gain an understanding of the claims audit process.
- We obtained and reviewed the intermunicipal agreements.
- We used a judgmental selection to determine if the Treasurer made the deposits, if the deposits were made from the cash receipts and if the cash receipts were deposited timely and intact.
- We reviewed all canceled checks that cleared the bank during our audit period to determine if the checks were signed in accordance with the bylaws.
- We reviewed three months of payments and the related claims to determine if the Board audited and approved these claims before disbursements were made. We selected the months of April 2014, September 2014 and January 2015, with no expectation that more errors would occur in these months than any other months.

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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