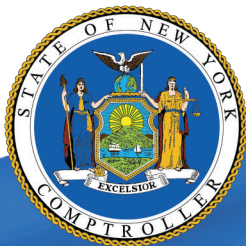


Village of Ravena

Departmental Collections and Leave Accruals

SEPTEMBER 2017



OFFICE OF THE NEW YORK STATE COMPTROLLER
Thomas P. DiNapoli, State Comptroller

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Report Highlights

Village of Ravena

Audit Objective

Determine whether departmental collections were adequately supported, recorded in the accounting records and deposited timely and intact.

Determine whether Village employees received and used leave accruals in accordance with Village policies.

Key Findings

- Collections at the pool were not adequately accounted for or remitted timely to the Clerk-Treasurer.
- Collections were not properly receipted, recorded in the accounting records or deposited timely.
- Employees' leave accrual balances were overstated by 648 hours, valued at \$16,779.

Key Recommendations

- Maintain adequate records to account for collections at the pool and remit pool collections timely to the Clerk-Treasurer's office.
- Ensure collections are recorded and deposited timely.
- Review and correct leave accrual balances to proper amounts.

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

Background

The Village of Ravena (Village) is located in the Town of Coeymans in Albany County. The Village is governed by an elected Board of Trustees (Board) that is comprised of a Mayor and four Trustees. The Mayor serves as the Village's chief executive officer. The Board is the legislative body responsible for managing Village operations, which includes establishing and monitoring an internal control system, monitoring the finances and overseeing Village officials.

The Board-appointed Clerk-Treasurer is the chief fiscal officer. It is her responsibility to receive and deposit Village moneys and maintain accounting records and leave accrual records.

Quick Facts

3,400	Population
28	Employees
\$3.3 million	2016-17 Budgeted Appropriations

Audit Period

June 1, 2015 – August 31, 2016. We extended our scope back to January 1, 2014 to recalculate beginning leave accrual balances.

Departmental Collections

The Village-owned pool is open to residents and nonresident guests from late June through early September. Village residents are issued free pool passes, while nonresident guests must pay a fee. The Village charges fees to residents and nonresidents for swimming lessons, lifeguard training and a CPR course. The Recreational Director (Director), her assistants and lifeguards collect all fees at the pool. The Director periodically remits pool collections to the Clerk-Treasurer's office.

The Clerk-Treasurer collects fees for tax searches, franchises, building permits and death certificates, Freedom of Information Law (FOIL) requests and park reservations.¹ The deputy clerk-treasurer (deputy) and a part-time clerk² also collect moneys in the Clerk-Treasurer's office.

How Should the Village Document, Account for and Deposit Departmental Collections?

To ensure collections are properly accounted for, Village staff should maintain adequate collection records and, when no other supporting documentations exists, issue duplicate press-numbered cash receipts. The Clerk-Treasurer's office should issue duplicate receipts, in sequential order, for all collections that are not supported by other adequate documentation regardless of whether customers want a receipt.

Staff should retain receipts and all other supporting documentation, and Village officials should investigate gaps in the sequence of duplicate receipts or missing receipt forms. Additionally both copies of voided receipts should be retained. Staff should enter collections into the accounting records on a daily basis.

All collections should be deposited intact³ within 10 days as required by New York State Village Law. In addition, all collections should be deposited, regardless of whether they may be refunded in the future. If they are refunded, the refund should be distributed with a Village check.

For collections made at the pool, the Director should perform a daily reconciliation between the money collected and collection records to ensure the proper amount of money has been collected and is on hand. The Director should remit pool collections to the Clerk-Treasurer's office on a daily basis, and the Clerk-

1 The Clerk-Treasurer also collected real property taxes and water and sewer rents. We determined the procedures for collecting taxes and rents were adequate and excluded these collections from our testing.

2 The part-time clerk is the former Clerk-Treasurer.

3 In the same order and form (i.e., cash or check) in which they were received

Treasurer's office should count the moneys remitted and give the Director a receipt. Furthermore, the Clerk-Treasurer should reconcile daily cash collection records to the amount of cash on hand at the end of each day.

Pool Collections Were Not Adequately Documented or Remitted

The Director, her assistants and the lifeguards collected pool fees but did not issue receipts or maintain other records to adequately account for collections. At the end of each day, the Director secured all collections in the pool office until she remitted them to the Clerk-Treasurer's office. The Director remitted collections approximately every one to two weeks even though she could have remitted them on a daily basis.⁴

The Clerk-Treasurer's office counted the collections remitted by the Director, issued the Director a press-numbered duplicate receipt and deposited the collections. During our audit period the Director remitted \$8,191 to the Clerk-Treasurer's office. However, the Director did not provide the Clerk-Treasurer's office with any supporting documentation for the amounts remitted.

Pool staff did not maintain adequate collection records. Although pool visitors must sign in, these records are used only for recording attendance and do not indicate whether a fee was paid. In addition, pool staff logged daily admission numbers on handwritten tally sheets that were not retained after the season ended, and Village officials did not review the tally sheets. Furthermore, the Director did not maintain attendance or collection records to document moneys received for swimming lessons, lifeguard training or CPR courses.

At the end of each season the Director prepared spreadsheets that tracked total admission fees⁵ collected and remitted to the Clerk-Treasurer's office. However, because the staff and Director did not maintain and retain any records, the spreadsheets are not supported by adequate documentation. The Director told us she used the daily admissions tally sheets and the Clerk-Treasurer's office receipts to prepare the spreadsheets. However, the Director did not retain the 2015 tally sheets. In addition, because the Director did not provide supporting records with the collections when she remitted them to the Clerk-Treasurer's office, the receipts were not a reliable source for preparing the spreadsheets.

⁴ The Village pool was open every day. The Director could have remitted the collections to the Clerk-Treasurer's office during every business day, which would have delayed the remittances by only two days during weekends.

⁵ These included fees for pool use, swimming lessons, CPR courses, and lifeguard training.

We compared the Director's spreadsheets for the 2015 and 2016 seasons with the Clerk-Treasurer's office receipts and found that, as of the end of our audit period, \$477⁶ of admission collections recorded on the Director's spreadsheet were not remitted to the Clerk-Treasurer's office. The Director remitted an additional \$203 of unidentified moneys to the Clerk-Treasurer's office on December 2, 2016. According to the Clerk-Treasurer, the Director said she found the moneys while going through the 2016 records.

These discrepancies occurred because the Director did not ensure that pool staff retained sign-in sheets to provide details of daily fees collected. Also, the Director did not retain tally sheets to account for daily collections and reconcile them to total cash collected each day. Without adequate records to account for pool collections, Village officials cannot ensure that – and we could not determine whether – all fees were collected, accounted for and remitted to the Clerk-Treasurer's office. Accordingly, we have referred this matter to our Division of Investigations.

Collections Were Not Properly Documented, Accounted For and Deposited

The Clerk-Treasurer did not ensure that her staff properly issued receipts for all collections. In addition, the Clerk-Treasurer did not perform daily reconciliations between collections and duplicate receipts or records maintained to document collections. Staff also did not update the accounting records timely or clearly and did not accurately record departmental collections. Further, we found that the Clerk-Treasurer did not deposit collections totaling \$234 and did not deposit \$3,133 in a timely manner.

Duplicate Receipts – The Clerk-Treasurer's office used press-numbered duplicate receipt books to issue receipts for tax searches, building permits, death certificates, FOIL requests and park reservations. The Clerk-Treasurer's office also used a form provided by the building department as a receipt for building permit payments. The form documents the permit number, who it was issued to, address, permit fee and date the fee was paid. However, the form is not issued in duplicate, and a receipt is not provided to the payee. The Clerk-Treasurer returned this form to the building department once payment was received, but did not always retain a copy of the form as evidence of receipt.

We reviewed all 103 press numbered duplicate receipts totaling \$12,715 issued during our audit period and all other receipts within that sequence, which

6 \$158 in 2015 and \$319 in 2016

included 18 voided or blank receipts. We also reviewed all available supporting documentation (e.g., copies of death certificates, building permits and park reservation applications) to determine whether receipts were issued for all collections. While reviewing the duplicate receipt books to determine whether staff issued the receipts in sequence and retained both copies of voided receipts, we found the following:

- One page (four receipts) was missing from the receipt book.
- Six of the 10 voided duplicate receipts did not have an original copy attached to them.
- One receipt was skipped over, but not voided.
- One of the duplicate copies of a receipt retained in the book was blank, but the original (customer copy) receipt was not attached.
- Six receipts were not issued in chronological order. For example, receipt number 14038 was issued on May 31, 2014. However, receipt number 14036 was issued on September 30, 2015, 505 days later.
- One receipt totaling \$19 was crossed out, but the associated collection was received and deposited nearly three months later.

During our review of the supporting documentation, we found that the Clerk-Treasurer and her staff did not issue duplicate receipts for another 44 collections totaling \$1,510. Although we were able to identify these collections, the supporting records were not an adequate substitute for a duplicate receipt because they did not include the same information that was included on a receipt. For example, the building permit forms included payment date and form of payment, but the building permits did not have this information.

The Clerk-Treasurer said she and her staff asked customers whether they wanted a receipt, instead of issuing one for every collection when other adequate supporting documentation did not exist. The Clerk-Treasurer also said some receipts were issued out of order because they ran out of receipts and noticed that there were still blank receipts in the old receipt book. However, this does not explain why they did not initially issue receipts in order. Without an adequate receipt system to provide evidence for the collection of funds, the Village has an increased risk that funds could be lost or misdirected.

Accounting Records – Staff in the Clerk-Treasurer’s office did not record departmental collections daily, instead collections were recorded in the accounting records every one to two weeks. The deputy said she delayed recording collections until she was ready to make deposits.

The deputy also recorded collections in groups rather than individually, which resulted in inaccurate and confusing records. For example, the deputy recorded three collections for building permit fees totaling \$105 that were paid over 11 days, and deposited together, as one collection entry in the cash receipts journal. In addition, the Clerk-Treasurer said she did not log or record collections received by mail. Instead, she stored them in the safe for the deputy to record later.

During our review of the manual cash receipts journal (journal), duplicate receipt books, building permits and other source documents, we found 32 collections⁷ totaling \$1,359 received during our audit period that were not recorded in the journal. This included \$1,125 held for park reservation applications. The Clerk-Treasurer said those moneys were not recorded because they were going to be returned.⁸ The remaining amount (\$234) was related to pool (\$30) and building permits fees (\$204) that also were not deposited.⁹

Because the Clerk-Treasurer did not ensure that departmental collections were accurately or timely recorded, the Village has an increased risk that errors and irregularities may have occurred without detection.

Deposits – We reviewed all collections and all deposits totaling approximately \$1.8 million¹⁰ made during our audit period and found that \$234 was collected by the Clerk-Treasurer’s office but not deposited. Specifically, \$204 collected for eight building permits was not recorded in the accounting records or deposited, and \$30 collected for pool fees also was not deposited.¹¹

The Clerk-Treasurer could not provide us with an explanation for these unrecorded and undeposited funds. Also, we were unable to determine what happened with these collections. As a result, we also have referred this matter to our Division of Investigations. Because the Clerk-Treasurer did not perform daily reconciliations of cash collected with receipts issued, she was unaware that moneys collected by her staff went unrecorded and undeposited.

Additionally, the Clerk-Treasurer’s office collected but did not deposit \$1,125 of \$1,150 for park reservations. At the end of our fieldwork, there were nine

7 This includes 23 park reservations, eight building permit fees and one receipt for pool collections that was not recorded at the full amount.

8 Moneys collected for park reservations were kept in the safe and then returned to the customers. This was done as an alternative to depositing the money and issuing refunds using Village checks. Refer to the Deposits section for further information.

9 Refer to the Deposits section for further information.

10 This amount excludes deposits for real property taxes and water and sewer rents.

11 The Clerk-Treasurer’s office issued a duplicate receipt for this remittance.

customer checks totaling \$450, dated as early as February 10, 2016, attached to reservation applications that had not been voided or defaced. The Clerk-Treasurer said these collections were not deposited because they may be returned to the applicants after the date the park is used.¹²

Furthermore, deposits were not timely. The deputy deposited 27 collections totaling \$3,133, between 11 and 85 days after they were received. We were unable to determine the timeliness of an additional four collections, because three related duplicate receipts were missing from the Clerk-Treasurer's receipt books and the fourth was not dated.

These discrepancies occurred and remained undetected because the former and current Clerk-Treasurers did not ensure deposits were timely or intact. As a result, the Village has an increased risk that collections could be lost, stolen or misappropriated without detection.

What Do We Recommend?

The Board should ensure the Director:

1. Establishes adequate records for pool collections, maintains them on a current basis and retains them.
2. Performs daily accountabilities to ensure collections on hand agree with collection records.
3. Remits collections to the Clerk-Treasurer's office on a daily basis.

The Clerk-Treasurer should:

4. Record collections on a daily basis and deposit them timely, no later than 10 days from the time of receipt.
5. Issue press-numbered duplicate receipts for all moneys collected when other adequate documentation of the collection does not exist. If using other documentation to provide evidence of collection, ensure that all information provided is the same type that would be included on a receipt.

¹² The Village requires a \$50 payment to reserve a park pavilion. As long as the pavilions are not damaged, the Village returns the original check to residents after the event date. For nonresidents, the Village deposits the checks, retains \$25 and returns \$25 to customers if the pavilions are not damaged.

The Director should:

6. Maintain necessary records, including duplicate receipts or other adequate records of collection, and transfer all collections to the Clerk-Treasurer timely.

Leave Accruals

What is an Effective System to Account for Leave Accruals?

Village officials are responsible for establishing comprehensive policies and procedures to help ensure that supervisory reviews of leave accrual records properly verify the accuracy of employee leave records and leave time earned, used and available. Village officials also should ensure that Village personnel properly calculate and deduct leave time used from employee leave accrual balances and that employees accrue leave in accordance with Village policies and Board resolutions.

The Board adopted a policy that allows employees to accrue and use vacation, sick and personal leave time. The policy indicates that employees will receive payment for any unused vacation leave after separating from Village employment. In addition, the policy limits the accrual of vacation leave to a maximum of eight weeks at any given time. The policy does not require written requests or approvals before employees are able to take leave time. As a result, these requests and approvals are made verbally.

A separate policy allows salaried employees to earn and accrue up to 120 hours of compensatory time and indicates that they must use it within two months of earning it, unless the Mayor specifically authorizes an employee to exceed those limits. The Board also authorized the former Clerk-Treasurer to receive 10 days of miscellaneous leave (65 hours) each year that could not be carried over from year-to-year or paid out upon separation from Village employment.

Leave Accruals Were Not Adequately Supported, Recorded or Reported

The Clerk-Treasurer maintained manual employee leave records based on timesheets provided by employees. The Village's contracted payroll processor (processor) calculated and reported accrued leave balances to employees on their pay stubs. The processor updated employees' leave accrual records based on information provided by the Clerk-Treasurer. Village officials did not maintain records of employee leave requests and supervisory approvals. Employees verbally requested time off and supervisors provided verbal approvals and denials.

The Clerk-Treasurer did not provide supervisors with leave accrual summary statements so that they could compare this information with employees' timesheets. Also, the processor's statements provided to employees contained errors. For example, the processor's records contained unauthorized increases to leave balances.

In addition, the processor did not record all used leave, and it did not remove leave accrual balances and improperly added more accrued leave to a retired employee's records. Further, the processor did not add leave accruals to two

employees' time records in a timely manner.¹³ Because Village officials did not periodically review the Village's payroll and Clerk-Treasurer's and processor's records, they were unaware of these deficiencies.

We reviewed leave accrual records for 15 employees who were eligible to earn leave accruals and found nine had leave accrual balances that were overstated by a combined total of 648 hours. Of this amount, five employees used 212 hours, which caused them to receive unentitled benefits of \$5,149. If the employees use the remainder of the overstated hours, the Village could pay an additional \$11,629 in unearned benefits. Specifically, we found the following:

- Five employees were allowed to earn more than the maximum allowable amount of vacation leave. As a result, their leave balances were overstated by a total of 409 hours, which represents a potential unearned benefit¹⁴ of \$10,996. The part-time clerk told us the policy that limits the accrual of vacation leave was not being followed.
- Two employees were allowed to use 145 hours of expired compensatory time without an approved extension, which totaled \$4,018. Because they should not have used this expired leave, their actual leave balances are negative. The Clerk-Treasurer said she was unaware of the limits established in the compensatory time policy.
- Five employees used a total of 36 hours of leave that the Clerk-Treasurer did not record in her manual records and, as a result, their leave balances were overstated.
- Each year, the former Clerk-Treasurer was entitled to receive 10 days (65 hours) of miscellaneous leave that was not to be paid out or carried over from year-to-year. However, she carried over 16 hours of unused miscellaneous leave from the 2015 calendar year to 2016 which she then used, resulting in an unentitled benefit of \$279.
- After resigning as Clerk-Treasurer and becoming a part-time clerk, the former Clerk-Treasurer received and used an additional 42 hours of vacation leave that she was not entitled to, resulting in unentitled benefits of \$643. These 42 hours were credited to her by the current Clerk-Treasurer who could not explain the reason for this adjustment.

Because the Board and Village officials did not enforce policies or implement proper controls over leave accruals, the Village inappropriately paid \$5,149 for leave accruals to which employees were not entitled, allowed employees to abuse leave time benefits without consequence and risks paying out an additional \$11,629 for unearned leave time.

¹³ These two employees were hired during the 2015-16 fiscal year.

¹⁴ Because the employees had not yet used this accrued time, it is a potential unearned benefit.

What Do We Recommend?

The Board should:

7. Consult with the Village Attorney and recoup improper payments made for leave time to which employees were not entitled.

The Clerk-Treasurer should:

8. Design and implement procedures for maintaining accurate leave records and providing proper oversight of leave benefits. Such procedures could include, but are not limited to:
 - Requiring formal documentation of employee leave requests and supervisory approval.
 - Distributing accrual statements to department heads and employees for verification before leave time is approved.
 - Providing periodic supervisory reviews of leave accrual records and balances to ensure that leave time accrued and used is accurate and in accordance with Village policies and employment contracts.
9. Develop a system to approve and track the accrual and use of compensatory time.

Appendix A: Response From Village Officials

**15 MOUNTAIN ROAD
RAVENA, NY 12143**

VILLAGE OF RAVENA

**TEL. (518) 756-8233
FAX (518) 756-3363
TDD # 1-800-662-1220**

**CLERK-TREASURER
SUSAN M. KING**

**DEPUTY CLERK-
TREASURER
KRISTINE M. BIERNACKI**



**MAYOR
WILLIAM MISURACA, JR.**

TRUSTEES

**WILLIAM A. BAILEY
JOEL S. COYE
KEITH E. MAHLER
NANCY J. WARNER**

September 18, 2017

Office of the State Comptroller
Division of Local Government and School Accountability
Glens Falls Regional Office
Attn: Jeffrey P. Leonard, Chief Examiner
1 Broad Street Plaza
Glens Falls, NY 12801-4396

Re: Departmental Collections and Leave Accruals 2017M-56

Dear Mr. Leonard,

The Board of Trustees for the Village of Ravena has reviewed the draft report of examination regarding Departmental Collections and Leave Accruals.

The Village of Ravena has implemented the following recommendations:

The village purchased a cash register in June 2017. The money collected at the pool is remitted to the Village office on a daily basis where a receipt from the Clerk-Treasurer is given to the Pool Director. The Director submits a form to the Village Clerks office with the remitted money. The form shows how many residents and non-residents had used the pool that day, along with an attached cash register receipt that matches the form.

The Village of Ravena is an equal opportunity provider and employer.
To file a complaint of discrimination, write: USDA, Director, Office of Civil rights,
Washington, DC 20250-9410, or call (202) 720-5964 (voice or TDD).

2017. The Village Clerks office issues press number receipts for the following: building permits, death certificates, FOIL request, park reservations, vendor permits. Checks that are received in the mail are being documented in two places, in the cash receipt book and a log book, this is done on a daily basis. Check stubs and documentation that is associated with the check is kept with the deposit slip.

The Village will seek attorney advice in regard to the improper payment for leave time.

In regard to leave time the village board implemented a Time Off Request form on January 11, 2017 for employees to request time off. The form is signed by the employee, department head, and Mayor. The Clerk –Treasurer distributes to the department head on a monthly basis a balance of the time accruals for each employee in their department. Time accruals are reviewed by the Mayor.

The Clerk-Treasurer updated the compensatory time spreadsheet to include calculated compensatory time on a monthly basis. The Village board implemented a form for the Mayor to sign and approve to extend compensatory time.

Sincerely,

William Misuraca, Jr.
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 objectives and obtain valid audit evidence, we performed the following audit procedures:

- We interviewed Village officials and employees and reviewed various financial records to gain an understanding of internal controls in place over departmental cash receipts. We also reviewed Village policies, Board resolutions and various payroll records and reports to gain an understanding of the internal controls in place over maintaining leave accruals.
- To determine whether all deposited cash receipts were recorded accurately, we obtained and reviewed the deposit detail from the bank for all general fund deposits, other than real property taxes, made during our audit period. We also reviewed and compared the manual cash receipts journal to the deposit detail to determine whether all recorded cash receipts were deposited.
- We reviewed all duplicate cash receipts and related source documents issued during our audit period. To determine whether all departmental cash receipts collected were deposited intact and in a timely manner, we traced all receipts and available source documents to the manual cash receipts journal and the bank deposits. We also analyzed the sequence of the duplicate receipt numbers to determine whether there were any missing receipts and whether the receipts were issued in chronological order.
- We recalculated all employees' leave time accrued during our audit period to determine whether the leave time recorded on time sheets was properly deducted from leave accrual balances. We also determined whether the amounts of leave credited and carried forward during the 2015-16 and 2016-17 fiscal years agreed with the Village's policies.

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.

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-Treasurer's office.

Appendix C: Resources and Services

Regional Office Directory

www.osc.state.ny.us/localgov/regional_directory.pdf

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

www.osc.state.ny.us/localgov/costsavings/index.htm

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

www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm

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

www.osc.state.ny.us/localgov/pubs/listacctg.htm#lmgm

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

www.osc.state.ny.us/localgov/planbudget/index.htm

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

www.osc.state.ny.us/localgov/lgli/pdf/cybersecurityguide.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/localgov/finreporting/index.htm

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

www.osc.state.ny.us/localgov/researchpubs/index.htm

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

www.osc.state.ny.us/localgov/academy/index.htm

Contact

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Division of Local Government and School Accountability
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