



Village of Millport Treasurer's Misappropriation of Funds

Report of Examination

Period Covered:

June 1, 2013 – November 17, 2015

2016M-256



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

June 2019

Dear Village Officials:

A top priority of the Office of the State Comptroller is to help local government officials manage government resources efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support government operations. The Comptroller oversees the fiscal affairs of local governments statewide, as well as compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving operations and Village 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 Village of Millport titled Treasurer's Misappropriation of Funds. 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 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 Village of Millport (Village) is located in the Town of Veteran in Chemung County (County) and has a population of about 300. The Village is governed by the Board of Trustees (Board), which is composed of four Trustees and a Mayor who are elected for two-year terms. The Village provides water, street maintenance, lighting, snow removal, refuse collections, community and youth services and fire protection services to its residents. The Village's 2015-16 budgeted appropriations for all operating funds totaled approximately \$287,500, which were funded primarily with real property taxes, water rents, sales taxes and State aid.

The Board is responsible for the general oversight of the Village's operations. The Mayor is the chief executive officer. The Board is the legislative body responsible for managing Village operations such as establishing and monitoring internal controls, adopting the annual budget, monitoring the finances and overseeing the work of department heads. Due to limited personnel, it is especially important for the Board to provide effective oversight to Village operations. The Village employees, who are all part-time, include a Treasurer, maintenance employee, water technician and water meter reader.

The Board appoints the Clerk-Treasurer (Treasurer) who is the chief fiscal officer (CFO) and Clerk of the Board. As the CFO, the Treasurer is responsible for the custody of all Village funds, maintaining appropriate accounting records and preparing monthly and annual financial reports. Additionally, the Treasurer's duties include processing payroll and water user billing and accounting for these transactions. The Village has 134 water customers (110 customers residing in the Village and 24 residing outside the Village) and water user charges are billed every three months.

As Clerk of the Board, the Treasurer is charged by New York State Village Law (Village Law) with custody of the Village corporate seal, books, records and papers and all Board official reports and communications and is responsible for keeping a complete and accurate record of Board proceedings. The Board also appointed the Treasurer as the Coordinator of Youth Activities (Coordinator) for the Village until November 3, 2014.

The Treasurer, appointed by the Board on January 1, 2006, was placed on unpaid administrative leave on November 12, 2015 due to concerns raised by the Office of the State Comptroller (OSC). The Mayor appointed the water meter reader to serve as Treasurer on

November 12, 2015 and is assisted by a consultant hired by the Board. The Treasurer was arrested on September 8, 2017 and charged with grand larceny in the third degree, a class D felony. On May 31, 2019, she was convicted of this crime and is awaiting sentencing.

Objective

The objective of our audit was to evaluate internal controls over the Village’s financial operations. Our audit addressed the following related questions:

- Did the Treasurer¹ accurately record and report Village financial transactions in a timely manner?

Scope and Methodology

We examined internal controls over financial operations for the Village for the period June 1, 2013 through November 17, 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.

Comments of Village Officials and Corrective Action

The results of our audit and recommendations have been discussed with Village officials and their comments, which appear in Appendix A, have been considered in preparing this report. Village officials agreed with our recommendations and indicated that 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 Treasurer’s office.

¹ For the purposes of this report, “Treasurer” refers to the former Treasurer unless otherwise indicated.

Misappropriation of Funds

The Board is responsible for overseeing the Village's financial affairs and safeguarding its resources. These duties include establishing internal controls to provide reasonable assurance that cash and other Village resources are properly safeguarded, transactions are authorized and properly recorded and financial reports are accurate and reliable.

The Board must either ensure that no individual controls all aspects of financial transactions or implement compensating controls, such as increasing oversight, to mitigate risks. To carry out its responsibilities, the Board must adopt appropriate policies and procedures, ensure financial reporting requirements are completed and reviewed and perform, or provide for, an annual audit of the Treasurer's records and reports.

The Treasurer did not accurately record and report Village financial transactions in a timely manner. There was a complete lack of internal controls over the Village's financial activities. The Treasurer collected, recorded and deposited cash, processed payroll, made purchases and prepared abstracts and checks without Board oversight. The Treasurer was solely responsible for calculating and preparing real property tax and water bills; collecting, recording and depositing payments; and making adjustments to water customer accounts.

The Treasurer did not always issue press-numbered receipts and did not prepare bank reconciliations or provide monthly reports to the Board that contained sufficient financial information to allow it to effectively perform its oversight duties. Additionally, the Board did not annually perform or provide for an annual audit of the Treasurer's records and financial reports. This lack of oversight allowed the Treasurer to misappropriate Village funds and make questionable payments to herself totaling as much as \$4,442.

Figure 1: Misappropriated Funds and Questionable Payments	
Description	Amount
Misappropriated Funds	
Real Property Taxes	\$2,069
Water Rents	\$1,929
Building Permits	\$50
Total Misappropriated From Revenues	\$4,048
Questionable Payments	\$477
Less: Unidentified Cash On Hand	(\$83)
Total Misappropriated	\$4,442

Treasurer’s Activities

Village officers, whether elected or appointed, act as public servants and are responsible for carrying out the functions of their positions in a forthright and honest manner. The Treasurer, as the Village’s CFO, is responsible for the receipt, disbursement and custody of all Village money. These responsibilities also include maintaining accurate and complete records and reports of all financial activity in a timely manner. It is important for the Treasurer to maintain accurate records so that complete and accurate budget versus actual and monthly financial reports can be provided to the Board. Such reports enable the Board to adequately monitor the Village’s financial position.

The Treasurer should also prepare monthly bank reconciliations to ensure the accuracy of cash balances in the Village’s accounting records. Any differences found during the reconciliation process must be promptly documented and resolved to ensure that financial activities are accounted for in a proper and timely manner. The Treasurer is also responsible for filing the Village’s annual financial report (AUD) with OSC within 60 days following the close of the fiscal year and submitting quarterly and annual payroll reports to New York State and the Internal Revenue Service (IRS).

The Board did not take an active approach in overseeing Village financial operations, which resulted in a weak internal controls. Specifically, the Board did not segregate the Treasurer’s financial duties, oversee her work or establish policies and procedures for processing cash receipts, disbursements or payroll.

This created an environment in which the Treasurer was able to misappropriate cash payments for real property taxes, water rents and building permits, from both Village residents and nonresidents, totaling \$4,048 for her personal benefit without detection. These weaknesses also allowed the Treasurer to write and cash checks to herself totaling \$1,450 for material and supply expenditure

reimbursements relating to her position as the Coordinator. However, no receipts were maintained to support the payment of \$477 (Figure 1).

In total, the Treasurer was able to misappropriate \$4,442 of Village funds during her employment.² In a November 10, 2015 statement to OSC personnel when asked about the misappropriated funds, the Treasurer stated “I don’t know (what happened to the money).” “Logically, I would say that I used it.” The Treasurer was arrested on September 8, 2017 and charged with grand larceny in the third degree, a class D felony. On May 31, 2019, she was convicted of this crime and is awaiting sentencing.

Revenue Collection

The Treasurer is responsible for collecting Village revenues such as water rents, State aid, real property taxes and building permit fees. The Village accepts cash, check or money order payments through the mail, at a drop box or over-the-counter at the Village hall. General Municipal Law requires the issuance of a numbered duplicate receipt when no other satisfactory evidence for audit purpose is available.

The Treasurer’s duties concentrated the key responsibilities of billing, collecting and depositing money and recording the related transactions manually in the customer records and the Village’s computerized accounting software. In addition, neither the Treasurer nor the Board prepared any reconciliation of cash collections with supporting documentation to ensure that all funds collected were properly supported, recorded and deposited into Village bank accounts.

Further, the Treasurer did not always issue duplicate press-numbered receipts or sequentially issue receipts from the multiple Village receipt books she maintained. An inventory of the receipt books was not conducted and we found that one receipt book was missing. This concentration of financial duties and the absence of Board review and oversight allowed errors and irregularities to occur and remain undetected. We found that the Treasurer took advantage of these weaknesses to misappropriate Village revenues totaling as much as \$4,048 for her own benefit (Figure 1).

Real Property Taxes – The annual tax levy for the Village was approximately \$49,000 each year. The Village’s tax levy is comprised of real property taxes and water assessments both of which are based on the property’s assessed value. The Treasurer obtained the assessment roll from the Town to prepare the Village’s real property

² The Treasurer was appointed on June 1, 2006 and removed from office on November 12, 2015.

tax bills and manually recorded the property assessment values in the tax book, calculated the amount due for each property owner and prepared and mailed the tax bills.

The Treasurer recorded the payments and any interest due at the time of payment in the tax book. However, if a resident mailed a check that did not include interest and penalties, the Treasurer told us she would return the check, unless the payment was from an older resident. In which case, she would call the resident and offer them a chance to come in with a new check or a separate check for the interest due.

The Treasurer told us she did not issue receipts for any payments received. However, we found that in general she prepared a receipt for tax payments.³ Although the Treasurer recorded the payments received in the accounting software when she prepared the deposit, she did not reconcile the duplicate receipts with the tax book or accounting records to make sure all money due the Village was received and deposited.

We reviewed and compared all property tax records recorded in the tax book for the 2013-14 through 2015-16 fiscal years to the receipt books, accounting records, bank statements and deposit compositions. We identified nine cash real property tax payments totaling \$2,069 received by the Treasurer that were not deposited into any Village bank account (Figure 1). In addition, we identified errors totaling \$1,607, which included calculation errors on three real property tax bills, 76 interest calculation errors and 12 recording errors. These errors and irregularities occurred and went undetected because the Board did not provide any oversight of the Treasurer's tax collection process.

Further, we found that one resident's 2013-14 tax bill totaling \$449 was relieved on the County tax roll even though the bill was paid and that another resident's 2014-15 tax bill totaling \$413 was unpaid but not relieved. These errors occurred because neither the Treasurer nor the Board performed any reconciliation of the tax book with the deposits or the accounting records. Finally, we found that the Treasurer did not include water assessments on any tax bills for the public utility companies. Had the Village billed the public utility companies for these assessments, it could have collected an additional \$3,614 in property tax revenues from 2013-14 to 2015-16.

Water Rents – Each quarter (in February, May, August and November) the water meter reader manually reads and records water meter

³ If the payment was received from a bank or mortgage company, the Treasurer sent the individual property owner a receipt.

readings in a meter read book that contains the dates and amounts of the previous meter readings, which she provided to the Treasurer. The Treasurer manually entered the readings into each customer's account in the water log, calculated the amount of water used and prepared and mailed the customers' water bills, which consisted of a two part bill (one part for the customers' records and one part to be submitted with payment).

According to Village officials, penalties were applied to delinquent water customer accounts on the 15th day of the month following the initial billing. However, because this often fell on a day when the Village office was closed, the Treasurer did not charge interest until she was open for a full day after penalties were due. Upon receipt of payment, the Treasurer recorded any interest due in the customer's account on the water log, prepared the deposit and recorded the payments in the accounting software.

We reviewed all water customer accounts for the audit period to determine if water use, penalties and water rents were properly calculated and billed for each account. We also recalculated all water rent charges and compared the customer payments recorded in the water log to the accounting records, bank statements and deposit compositions to determine if all payments were recorded and deposited. In addition, we contacted water customers to determine if the amounts they paid for water agreed with the deposit compositions.

While we found that the amount of water rents received agreed with the amounts billed, as recorded in the water log, the Treasurer received 37 payments totaling \$1,929, which she recorded in the water log but did not deposit into a Village bank account (Figure 1). In addition, the Treasurer made 146 recordkeeping errors in 85 of these customer water log accounts (63 percent) during the audit period, with some accounts having multiple errors. As a result of the Treasurer's errors, 28 customers were overbilled by \$6,794 and 57 customers were underbilled by \$702. The Treasurer's recordkeeping errors included incorrectly calculating water use and rents due, failing to carry over prior balances due and incorrectly calculating penalties when penalties should have been assessed. These errors occurred because the Treasurer did these calculations manually.

Building Permits – The code enforcement officer collected building permit fees from residents when applications were submitted. When fees were received the code enforcement officer recorded the transactions in a manual cash receipt book and turned the money over to the Treasurer for deposit. The Treasurer acknowledged receipt of this money by issuing a duplicate receipt.

We reviewed the receipt books kept by the code enforcement officer and the Treasurer for the audit period and found the Treasurer failed to deposit money received for five permits totaling \$50 (Figure 1). This included three transactions totaling \$30 in 2013-14 and two transactions in 2015-16 totaling \$20.

Unsupported Expenditures

As the Coordinator, the Treasurer was in charge of organizing community events for children during the holidays, which included buying games to play, small gifts, prizes, refreshments and supplies for the events. As with any Village expenditure, the Treasurer's purchase of these items in her capacity as the Coordinator required adequate supporting documentation, such as an original receipt.

The Treasurer served as the Coordinator for five events sponsored by the Village from June 1, 2013 through November 3, 2014 when the Board removed her from this position because she did not provide it with receipts to support the expenditures that were made after repeated requests. The Treasurer wrote and cashed five checks totaling \$1,450 payable to herself as reimbursement for these events. We reviewed the claims for these disbursements and found that no documentation was attached to support these expenditures.

When we asked the Treasurer to provide us with the necessary receipts to support these expenditures, the Treasurer was able to provide us with receipts totaling \$973. As a result, payments totaling \$477 to the Treasurer were unaccounted for (Figure 1). Although the Board reviewed each claim before payment was made, it did not ensure that the necessary supporting documentation was attached to the claims before approving them.

Unidentified Cash

A cash count is the process of counting and summarizing all cash, checks and money orders on hand at the Village at a specific point in time. We performed a cash count of the money in the Treasurer's possession at the beginning of our audit and again after the Treasurer was put on administrative leave. During the second count, we identified \$1,187 on hand but were able to account for \$1,104 when we reviewed the payments recorded on customer accounts and duplicate receipts. We were unable to identify the source of \$83, of which \$40 (in one-dollar bills) was found in an envelope at the back of a file drawer. We reduced the total amount of funds the Treasurer misappropriated by the amount of the unidentified cash (Figure 1).

Accounting Records and Reports

The Board needs complete, accurate and current financial reports to effectively oversee the Treasurer's performance, monitor the Village's financial operations and make informed decisions in preparing the annual budget, monitoring revenues and expenditures and modifying the budget during the fiscal year. The Treasurer, as CFO, is responsible

for performing basic accounting functions, including maintaining accounting records, providing financial reports to the Board and outside entities and performing monthly bank reconciliations to ensure the timely identification and resolution of differences between cash balances per the Village's records and the bank statements.

The Board failed to ensure that the Treasurer's accounting records were complete, accurate and up-to-date and that they reconciled to bank balances. In fact, the Treasurer did not prepare any formal bank reconciliations. While the Board generally received⁴ a monthly Treasurer's report, the reports did not contain sufficient information to allow the Board to make informed financial decisions for the Village. The reports did not contain a budget-to-actual comparison or reconciled bank statements.

The Board did not establish procedures to ensure the Treasurer completed and submitted the AUD to OSC by the deadline in the prescribed format. As a result, the Board was unaware that the 2009-10 through 2014-15 AUDs were not filed. More importantly, had it received adequate reports, the Board would have seen that bank balances did not reconcile with the accounting records and potentially identified the misappropriations occurring through the various Village operations.

Finally, the Treasurer failed to properly report and remit payroll taxes withheld from employees' paychecks to State and federal taxing authorities costing the Village \$960 in late filing penalties and interest. Because the Treasurer opened the mail, the Board was unaware of the nine delinquency notices from the taxing authorities.

Toward the end of our fieldwork, we assisted the consultant in identifying correcting entries for the accounting records due to the Treasurer's errors and misappropriated funds, so the accounting records for the 2009-10 through 2014-15 fiscal years could be finalized and AUDs filed.

The poor condition of the records and lack of reporting aided the Treasurer's misappropriation by denying important information to the Board, OSC and the public. Furthermore, the Board's lack of oversight of the Treasurer's activities allowed these errors and irregularities to occur and go undetected.

⁴ Board minutes show the Treasurer did not submit a monthly report in June 2013, December 2014, and February and June 2015.

Annual Audit

Village Law requires the Board to annually audit, or have a Village officer, employee, or an independent public accountant audit, the Treasurer's financial records to provide an independent verification that transactions have been properly recorded and cash has been properly accounted for. An annual audit also provides Board members with assurance that the financial records and reports contain reliable information on which to base financial decisions.

The Board did not perform annual audits of the Treasurer's records. The failure to perform an annual audit diminished the Board's ability to monitor the Village's financial operations. Had the Board performed this fundamental duty, it may have discouraged the commission of the misappropriation and errors identified in this report or detected them sooner.

Recommendations

The Board should:

1. Take appropriate action to recover all misappropriated money.
2. Ensure that the Treasurer's activities are properly segregated. Where this is not feasible, compensating controls should be implemented.
3. Develop policies and procedures that safeguard cash receipts. These policies and procedures, among other things, should address the segregation of duties, holding individual employees accountable for collections made and detail what reports will be printed and maintained to adequately verify amounts collected.
4. Develop policies and procedures for water user charges, including requiring prior approval for adjustments, write-offs or refunds and maintaining adequate supporting documentation.
5. Require the Treasurer to provide monthly financial reports that include a list of all moneys received and disbursed, budget-to-actual comparisons, fund balance amounts and reconciled cash balances for each fund. The Board should use these monthly reports to monitor actual results against the adopted budget, and provide oversight of the Village's financial operations and the accuracy of its records.
6. Implement fiscal policies to ensure that the Village's accounting records, as maintained by the Treasurer, are complete, accurate and up-to-date.

7. Ensure that an annual audit of the Treasurer's annual financial report and supporting records is performed, as required by the Village Law.

The Treasurer should:

8. Make Board-authorized payments with adequate supporting documentation.
9. Issue a duplicate receipt for all collections as required.
10. Ensure payroll tax reporting and withholdings are accurate and complete.
11. Maintain complete, up-to-date and accurate accounting records.
12. Prepare timely bank reconciliations and compare the adjusted balances to the accounting records.
13. Provide monthly financial reports to the Board that include a list of all money received and disbursed, budget-to-actual comparisons and reconciled cash balances for each fund.
14. Ensure the public utility companies' real property tax bills are accurate and include the water assessment.
15. File the Village's AUD with OSC within 60 days of the close of the fiscal year.

APPENDIX A

RESPONSE FROM VILLAGE OFFICIALS

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

STATE OF NEW YORK VILLAGE OF MILLPORT COUNTY OF CHEMUNG
4246 MAIN STREET
MILLPORT, NY 14864
PHONE: (607) 739-0703

November 16, 2017

Office of the State Comptroller
16 W. Main Street – Suite 522
Rochester, NY 14614

Dear OCS,

This letter is in response to an audit performed on the Village of Millport records. We are in full agreement with the audit's results and recommendations.

The Village has already put into practice items such as issuing pressed numbered receipts for all monies coming into this office and only (1) pressed numbered receipt book is used at a time. We have developed a better system of recording the related transactions manually in customer records. Each month's actual bank statements are submitted to the Village Board at every Board meeting for their review and all AUD's required up to this date have been filed.

We now understand that we are to add water assessment on tax bills for public utilities and we have been in contact with our insurance company since this audit began to work on recovering all misappropriated monies.

Sincerely,

Robert Becraft
Village of Millport
Mayor

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

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

- We interviewed Village officials and reviewed Board minutes to gather information about the Village's policies and procedures related to cash receipts and cash disbursements. We also gathered information about procedures used to process water bills and the rents received.
- We reviewed the Treasurer's accounting records and reports to determine if the records were complete, accurate and up-to-date. We also determined if proper bank reconciliations were performed and if sufficient financial reports were prepared and filed as required.
- We traced all cash receipts during our audit period from source documentation to bank statements to determine if all receipts were deposited into Village bank accounts. We also traced all bank account transfers listed on bank statements to supporting documentation to verify their propriety.
- We traced all payroll disbursements from the Village's payroll accounts to the Treasurer's payroll records.
- We traced all canceled check images from the Village's operating accounts that were cleared by the bank during our audit period from the Village's bank statements to the invoices/claims to determine if there was an indication that all claims were presented to and audited by the Board.
- We reviewed billed receivables and related adjustments for the water accounts during the scope period.
- We requested the compositions of bank deposits made from June 2013 through November 2015.
- We contacted residents to confirm information in the Village's records including sewer and water charges.

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

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