



# Town of Lansing

## Internal Controls Over Selected Financial Operations

### Report of Examination

Period Covered:

January 1, 2008 — August 24, 2009

2010M-52



Thomas P. DiNapoli

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# State of New York Office of the State Comptroller

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## **Division of Local Government and School Accountability**

July 2010

Dear Town 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 Town of Lansing, entitled Internal Controls Over Selected Financial Operations. 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*



## State of New York Office of the State Comptroller

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### EXECUTIVE SUMMARY

The Town of Lansing (Town) is located in Tompkins County with a population of approximately 10,500. The Town's 2008 total appropriations for all budgeted funds totaled approximately \$10.8 million. An elected five-member Town Board (Board), which consists of the Town Supervisor (Supervisor) and four council members, is the legislative body responsible for overseeing the Town's operations and finances. The Supervisor is both chief executive officer and chief fiscal officer of the Town and is responsible for the Town's daily operations, including reporting to the Board. Although the Board is primarily responsible for the effectiveness and proper functioning of the Town's internal controls, the Supervisor and department heads share this responsibility.

#### **Scope and Objective**

The objective of our audit was to determine if internal controls over selected financial operations were appropriately designed and operating effectively to adequately safeguard Town assets for the period January 1, 2008 to August 24, 2009. Our audit addressed the following related questions:

- Did the Board establish adequate policies and procedures to detect and prevent conflicts of interest?
- Did the Supervisor properly segregate duties or implement compensating controls over cash disbursements and payroll processes?

#### **Audit Results**

Although the Board adopted a Code of Ethics, they did not establish adequate procedures to prevent conflicts of interest from occurring. The Town Supervisor and the Deputy Town Supervisor had prohibited interests in contracts with companies with which the Town did business. During our audit period, the Town paid more than \$87,500 to these two companies combined.

Town officials did not properly segregate duties or implement compensating controls over cash disbursements and payroll processes. The senior account clerk performs all duties in the disbursements process. Additionally, we found that the bookkeeper performs all duties in the payroll process and, prior to our audit, the senior account clerk and the bookkeeper used the Supervisor's rubber signature stamp to sign Town checks. Although we found only minor discrepancies that we communicated to Town officials, these internal control weaknesses increase the risks that errors and irregularities could occur and remain undetected and uncorrected.

### **Comments of Town Officials**

The results of our audit and recommendations have been discussed with Town officials and their comments, which appear in Appendix A, have been considered in preparing this report. Except as specified in Appendix A, Town officials generally agreed with our recommendations and indicated they planned to initiate corrective action. Appendix B includes our comment on the issue raised in the Town's response letter.

# Introduction

## Background

The Town of Lansing (Town) is located in Tompkins County with a population of approximately 10,500. The Town's 2008 total appropriations for all budgeted funds totaled approximately \$10.8 million. The Town provides various services to its residents including general government support services, street maintenance and improvements, snow removal, water and sewer, recreation, and code enforcement. Town operations are financed primarily by real property taxes; water, sewer, and other user charges; sales tax; and State aid.

An elected five-member Town Board (Board), which consists of the Town Supervisor (Supervisor) and four council members, is the legislative body responsible for overseeing the Town's operations and finances. The Supervisor is both chief executive officer and chief fiscal officer of the Town and is responsible for the Town's daily operations, including reporting to the Board. Although the Board is primarily responsible for the effectiveness and proper functioning of the Town's internal controls, the Supervisor and department heads share this responsibility.

## Objective

The objective of our audit was to determine if internal controls over selected financial operations were appropriately designed and operating effectively to adequately safeguard Town assets. Our audit addressed the following related questions:

- Did the Board establish adequate policies and procedures to detect and prevent conflicts of interest?
- Did the Supervisor properly segregate duties or implement compensating controls over cash disbursements and payroll processes?

## Scope and Methodology

We examined the Town's internal controls relating to conflicts of interests, information technology, and segregation of duties over cash disbursements and payroll processes for the period January 1, 2008 to August 24, 2009. Our audit disclosed areas in need of improvement concerning information technology controls. Because of the sensitivity of this information, certain vulnerabilities are not discussed in this report but have been communicated separately to Town officials so they could take corrective action.

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 C of this report.

## **Comments of Town Officials and Corrective Action**

The results of our audit and recommendations have been discussed with Town officials and their comments, which appear in Appendix A, have been considered in preparing this report. Except as specified in Appendix A, Town officials generally agreed with our recommendations and indicated they planned to initiate corrective action. Appendix B includes our comment on the issue raised in the Town's response letter.

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 the 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 Town Clerk's office.

## Conflicts of Interest

Article 18 of General Municipal Law (GML) limits the ability of municipal officials to enter into contracts in which both their personal financial interests and their public powers and duties conflict. Unless a statutory exception applies, municipal officers and employees are prohibited from having an “interest” in a contract when they also have the power or duty, either individually, or as a member of a Board, to negotiate, prepare, authorize or approve the contract; authorize or approve payment under the contract; audit bills or claims under the contract; or appoint an officer or employee who has such powers or duties.

An official has an “interest” in a contract when, among other circumstances, he or she receives a direct or indirect monetary or material benefit. Municipal officers and employees also have an interest in the contracts of their spouses, minor children and dependents (except employment contracts); a firm, partnership or association of which they are a member or employee; and a corporation of which they are an officer, director or employee, or directly or indirectly own or control any stock. As a rule, any interest in an actual or proposed contract on the part of a municipal officer or employee, or his or her spouse, must be publicly disclosed in writing to the municipal officer or employee’s immediate supervisor and to the governing board of the municipality. Contracts that are willfully entered into by or with a municipality in which there is a prohibited interest are null, void and wholly unenforceable.

In May 2006, Town officials adopted a Code of Ethics (Code), consistent with GML, which prohibits any official or employee from receiving or entering into any contract where an expressed or implied interest may exist. According to their Code, officers or employees must publicly disclose any interests, and a record of the disclosure should be included in the Town’s official records.

We found that the Supervisor has a prohibited interest in contracts with a business that the Town Highway Department rented equipment from regularly. As the Town Supervisor, he has the power and duty to audit claims for payment or to appoint someone to perform that function, and therefore his powers and duties give rise to the prohibited interest. The Supervisor told us that his wife is the sole proprietor of this company. Therefore, the Supervisor is deemed to have an interest in any contracts entered into by this company with the Town. We did find that the Supervisor publicly disclosed his interests in a newspaper article published in August 2008; however, we could find no record



of disclosure in the Town's records as required by its Code of Ethics. We also found that the Deputy Town Supervisor has a prohibited interest in contracts with a business from which the Town purchases gravel and sand. This company has employed the Deputy Town Supervisor, who is also a council member, since 1999 as the company's part-time bookkeeper. As bookkeeper, her duties involve the preparation and mailing of invoices to the Town. Furthermore, we found that she signed the claimant's certification on several of the vouchers. As a council member, she has the power and duty to audit claims for payment or to appoint someone to perform that function, and therefore her powers and duties give rise to the prohibited interest.

The Supervisor explained to us that he did not feel that doing business with either of these two companies constituted a conflict of interest because the Highway Superintendent makes all the decisions regarding which company to use when renting equipment and purchasing gravel. Moreover, he stated that the Town's procurement policy was followed when deciding which company to use for both the rental of equipment and purchase of gravel. The Deputy Town Supervisor also explained to us that she felt that because she was not directly involved with decisions on where to purchase goods and services for the Highway Department, she did not feel that her other employment constituted a conflict.

We reviewed all payments made to these companies during our audit period and found that the Town paid the equipment rental company approximately \$14,000 in 2008, and paid the gravel company approximately \$48,000 in 2008 and \$25,500 through August 24, 2009.

## **Recommendations**

1. Town officials should review Article 18 of GML, consult with legal counsel if necessary, and establish procedures to ensure that all Town officials and staff members comply with the requirements of GML and their Code of Ethics.
2. Town officials should cease doing business with the equipment rental company and the gravel company.

## Segregation of Duties

Town officials are responsible for establishing internal controls to ensure that Town assets are adequately safeguarded. This responsibility includes providing a proper segregation of duties for cash disbursements and payroll processes so that no one individual controls all phases of a transaction. In general, the functions of transaction approval, record keeping, asset custody and reconciliation must be separated. The primary purpose for segregating duties is to prevent or detect errors and fraudulent activity in a timely manner. If it is not feasible to segregate duties adequately, at a minimum, Town officials should consider implementing certain compensating controls. Further, the Supervisor is solely responsible for disbursing all Town funds and, if a facsimile signature is used, the signer must maintain control over the facsimile signature.

The Supervisor did not properly segregate duties over cash disbursements and payroll processes, nor did he implement compensating controls. We also found that the senior account clerk and bookkeeper used the Supervisor's rubber signature stamp to sign all checks.

### Cash Disbursements

Proper segregation of duties over cash disbursements ensures that the same individual does not prepare and disburse checks, record cash disbursements transactions in the accounting records, and prepare bank reconciliations. Further, at least two people should be involved in the wire transfer process. If it is not feasible to adequately segregate duties, at a minimum, Town officials should implement compensating controls. For example, compensating controls could include someone independent of the cash disbursements process reviewing the accounting records periodically to ensure they are up-to-date, complete and accurate, and to ensure that cash disbursements are properly accounted for by reviewing bank statements and bank reconciliations on a monthly basis. The Supervisor plays a critical role in the cash disbursements process as the person responsible for signing checks. Town Law (Law) allows the Supervisor to sign checks with a facsimile signature, affixed by a check signer or other machine under the supervision of the person whose signature it represents. However, the Law does not provide for the use of a rubber signature stamp. A rubber signature stamp can be easily replicated and, therefore, is not a secure device for affixing signatures on checks.

The Supervisor failed to adequately segregate the duties over the cash disbursements process or implement compensating controls. The senior account clerk is responsible for preparing and disbursing

checks, wiring and transferring money without review, recording cash disbursement entries into the accounting records, and preparing monthly bank reconciliations. Additionally, prior to July 2009, the senior account clerk used the Supervisor's rubber signature stamp to sign all checks. As a result of these weaknesses, there is an increased risk that errors and irregularities could occur and remain undetected and uncorrected.

The Supervisor told us that no one had ever thought about the risks associated with the lack of segregation of duties. The Supervisor did not control his rubber signature stamp because he is not at the Town Hall every day and he felt that it was acceptable to allow the senior account clerk to use his rubber signature stamp because he approved claims and the Board approved abstracts. Further, the Supervisor had not considered the risks of not controlling his rubber signature stamp until we brought it to his attention. When we brought this deficiency to the Supervisor's attention, he placed the rubber signature stamp in a safe under his control.

Based on the risks resulting from the lack of segregation of duties over cash disbursements and the Supervisor's failure to control his rubber signature stamp, we reviewed 309 disbursements totaling over \$1.3 million (from a total population of approximately 4,187 disbursements totaling \$15.6 million from different funds), consisting of 269 checks totaling over \$708,000 and 40 wire transfers totaling over \$650,000 to determine if payments were authorized and legitimate. Although we found only minor discrepancies that we communicated to Town officials, the internal control weaknesses increase the risk that errors and irregularities could occur and remain undetected and uncorrected.

Concentrating duties with one individual with little to no oversight increases the risk that errors and/or irregularities might occur and go undetected and uncorrected in a timely manner. Irregularities could include, but are not limited to, payment of personal bills with Town funds and issuing unauthorized checks. Errors that could occur include recording of disbursements to incorrect funds and/or account codes resulting in inaccurate financial information.

## **Payroll**

The Supervisor is responsible for establishing controls over the payroll function so that no one individual controls most or all phases of a transaction. For example, the same person should not be responsible for adding and deactivating employees, entering and modifying pay rates, processing the payroll, preparing and signing the payroll checks, and reconciling the payroll bank statement balance with the general ledger cash balance. If it is not feasible to segregate duties, the Supervisor should implement compensating controls, such as having someone independent of the payroll process review completed

payrolls. At a minimum, this review should include random checks to verify that payrolls are based on actual hours/days worked or authorized leave time; that employees are paid in accordance with Board-authorized rates; and that net payrolls agree with the payroll journals. The person conducting such a review should also assess the payroll for reasonableness. When adequate segregation of payroll duties is not feasible, Town officials should implement compensating controls, such as having someone independent of the payroll process certify all completed payrolls to ensure they are accurate and perform a review of computer-generated payroll reports.

The Supervisor failed to adequately segregate the duties over the payroll process or implement compensating controls. The bookkeeper is responsible for adding and deleting employees in the payroll software, updating salary information, tracking and recording leave accruals, preparing and entering direct deposit information into the online banking system, preparing all payroll-related bank transfers and wire transfers, and printing and distributing payroll checks. Additionally, prior to July 2009, the bookkeeper used the Supervisor's signature stamp to sign all checks. Town officials told us that no one had ever thought about the risks associated with improper segregation.

Based on the risks posed by lack of segregation of duties over the payroll process and the Supervisor's failure to control the use of his rubber signature stamp, we reviewed various Board-approved records and documents such as employment contracts and compared those rates to amounts paid to ensure that employees were paid the correct amounts. In addition, we reviewed payments to individuals to determine if payments were made to anyone who was not employed by the Town. While our review did not reveal any discrepancies or errors, the risk remains high that errors and/or irregularities might occur and go undetected and uncorrected in a timely manner. Irregularities could include, but are not limited to, overpayment of salaries and payments to persons not employed by the Town.

## **Recommendations**

3. The Supervisor should segregate incompatible duties in the cash disbursements and payroll functions. Where it is not practicable to segregate duties, the Supervisor should implement compensating controls.
4. The Supervisor should sign Town checks with his actual signature or facsimile signature, and not allow the bookkeeper to have control of his signature stamp.

**APPENDIX A**

**RESPONSE FROM TOWN OFFICIALS**

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



# ***TOWN of LANSING***

*"Home of Industry, Agriculture and Scenic Beauty"*

Box 186  
Lansing, NY 14882

June 16, 2010

Patrick Carbone, Chief Examiner  
Office of the State Comptroller  
State Office Building, Room 1702  
44 Hawley Street  
Binghamton, NY 13901-4417

Re: Audit Response and Corrective Action Plan for Audit Report # 2010M-52

Dear Mr. Carbone:

This letter is to inform you of our receipt of the preliminary draft findings of your recent examination of the Town of Lansing. Upon formal review of these findings and discussion with the other members of the Town Board for the Town of Lansing we are in agreement with the findings and recommendations as put forth in your audit report # 2010M-52. With this said I feel compelled to mention that formal notification was sent to the Office of the State Comptroller prior to my taking office in an attempt to communicate this matter and look for guidance surrounding the proper actions that should be taken to address this. Having heard nothing from the Comptroller's Office and making sure that every required procurement procedure was followed by the Town we continued to utilize the lowest priced vendor/supplier.

See  
Note 1  
Page 16

At this time we are also submitting our corresponding corrective action plan for the above referenced audit report.

**Unit Name:** Town of Lansing  
**Audit Report Title:** Internal Controls Over Selected Financial Operations  
**Audit Report Number:** 2010M-52

For each recommendation included in the audit report, the following is our corrective action(s) taken or proposed:



**Audit Recommendation #1:**

Town officials should review Article 18 of General Municipal Law (GML), consult with legal counsel if necessary, and establish procedures to ensure that all Town officials and staff members comply with the requirements of GML and their Code of Ethics.

**Implementation Plan of Action(s):**

During executive session of a regular scheduled meeting of the full Town Board held on Wednesday, June 16, 2010, members of the town board and the Town attorney discussed this matter at length and now have a better understanding of this particular law as it pertains to the town's operations. It was decided during this meeting to share copies of Article 18 of GML with all town employees along with a reminder that the Town of Lansing currently has a formal Code of Ethics and what steps should be taken if an employee or town official finds that they may have a conflict of interest as it pertains to either of these documents.

**Implementation Date:**

June 16, 2010

**Person Responsible for Implementation:**

Town Supervisor

**Audit Recommendation #2:**

Town officials should cease doing business with the equipment rental company and the gravel company.

**Implementation Plan of Action(s):**

During executive session of a regular scheduled meeting of the full Town Board held on Wednesday, June 16, 2010, members of the town board and the Town attorney discussed this matter at length and decided to cease doing business with both the equipment rental company [REDACTED] and the gravel company [REDACTED].

**Implementation Date:**

June 16, 2010

**Person Responsible for Implementation:**

Town Supervisor

**Audit Recommendation #3:**

The Supervisor should segregate incompatible duties in the cash disbursements and payroll functions. Where it is not practicable to segregate duties, the Supervisor should implement compensating controls.

**Implementation Plan of Action(s):**

Beginning October 1, 2009 the Town Supervisor began reviewing and signing all wire transfers relating to cash and payroll disbursements. The measure was put in place in an attempt to add another layer of checks and balances over the town's disbursement process. Beginning in January 2010, this responsibility was assigned to one of the other Town Board members. Additionally, this same board member reviews and signs off on all of the town's bank reconciliations prior to my authorization and submission of the monthly Supervisor's report to the other town board members. We have also implemented some additional compensating controls that require the Senior Account Clerk to review payroll reports that are prepared by the Bookkeeper in an attempt to ensure accuracy and mitigate probable risk inherent in having one person perform the entire process.

**Implementation Date:**

October 1, 2009 and complete implementation by January 1, 2010

**Person Responsible for Implementation:**

Town Supervisor

**Audit Recommendation #4:**

The Supervisor should sign Town checks, with his actual signature or facsimile signature, and not allow the bookkeeper to have control of his signature stamp.

**Implementation Plan of Action(s):**

The Supervisor has taken sole control of his signature stamp by keeping this in a secured location that he only has access to. This measure was implemented immediately upon notification during the audit.

**Implementation Date:**

August 2009

**Person Responsible for Implementation:**

Town Supervisor

Should you have any questions or concerns regarding this audit response or corrective action plan please let me know.

Sincerely,



A. Scott Pinney  
Town of Lansing Supervisor



## **APPENDIX B**

### **OSC COMMENT ON THE TOWN'S RESPONSE**

#### Note 1

OSC received a letter from the Town in May, 2009. Our legal staff responded by phone, with an analysis of Article 18 as applied to the facts presented in the letter. The discussion of the conflicts of interest provisions of GML in that conversation was consistent with the discussion of those legal provisions in the audit report.

## APPENDIX C

### AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess the adequacy of the internal controls put in place by officials to safeguard Town assets. To accomplish this, we performed an initial assessment of the internal controls so that we could design our audit to focus on those areas most at risk. Our initial assessment included evaluations of the following areas: financial condition and oversight, control environment, cash receipts and disbursements, purchasing, payroll and information technology. Based on that evaluation, we determined that risks existed relating to conflicts of interests; segregation of duties over cash receipts, cash disbursements, and payroll processes; and information technology.

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

- We obtained an understanding of the Town's Code of Ethics by reviewing the Code contained in the Town's employee handbook and inquiry of Board Members and the Supervisor.
- We sent OSC's standard conflict of interest forms to the Board, Supervisor, and Highway Superintendent to determine their outside employment and business interests for the period January 1, 2008 through August 24, 2009. We then determined whether the Town did business with any of these outside interests and businesses.
- We interviewed Town officials regarding how their outside business interests are organized (i.e., corporation, sole proprietorship) and the length of time of the Town official's involvement and the nature of the involvement (i.e., employee, owner) to determine if any potential conflicts of interests existed.
- We determined if the best price was obtained for any goods/services where conflicts of interest occurred by gaining an understanding of procedures followed when doing business with their companies.
- We obtained an understanding of the cash disbursements and payroll processes by interviewing Town officials and employees and reviewing adopted policies and procedures.
- We reviewed 253 checks totaling \$704,976 that cleared the Town's bank in December 2008 and July 2009 to determine if claim vouchers and abstracts agreed with canceled checks.
- We obtained all disbursements made during 2008 and 2009 and captured all payments made to key personnel and Board members in 2008 and 2009. We then reviewed each claim voucher to determine if payments were legitimate and approved.
- We performed various tests to determine if non-existent employees were paid on the Town's payroll. These tests included ensuring that all employees listed on the Town's health insurance bills had valid social security numbers, and tracing employees that were removed from the

payroll immediately after notification of our audit to documentation that supported that they were actual employees.

- We reviewed various documents to obtain various employees' approved salaries/hourly rates and traced these rates to amounts paid to determine if employees were paid at correct rates.
- We obtained payroll information for the two pay periods in July 2009 and one pay period in August 2009 and captured all employees that were on direct deposit lists for those pay periods. We then compared the lists to generate a list of exceptions such as employees that were either added or removed from direct deposits. We then traced any exceptions to supporting documentation such as direct deposit enrollment forms.
- We reviewed timesheets for four pay periods and captured any vacation or sick time taken and traced these amounts taken to accrual reports to determine if accrual records were maintained, and if they were up-to-date and accurate.

We conducted our 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.

## **APPENDIX D**

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