Town of Poughkeepsie
Parking Violation Enforcement and Collection

Report of Examination

Period Covered:
2016M-416

Thomas P. DiNapoli
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Division of Local Government and School Accountability

February 2017

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 Town 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 Poughkeepsie entitled Parking Violation Enforcement and Collection. 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
The Town of Poughkeepsie (Town) is located in Dutchess County, comprises 28.5 square miles and has a population of approximately 45,000. The Town is governed by an elected seven member Town Board (Board) composed of six members (one representing each ward in the Town) and a Supervisor. The Board is responsible for overseeing the Town’s financial activities, including the Justice Court (Court). The Court’s annual revenues from parking ticket violations during 2015 were $81,365.

Scope and Objective

The objective of our audit was to examine the Town’s enforcement activities over parking violations and review the internal controls over the parking ticket collection process for the period January 1, 2015 through June 30, 2016. We extended our scope period back to September 10, 1990 to review outstanding unpaid tickets. Our audit addressed the following related questions:

- Is the Court properly pursuing collection of all parking violations issued?
- Did Court officials provide adequate oversight to ensure that parking tickets are properly accounted for?

Audit Results

The Court needs to improve its enforcement and collection of unpaid parking violations. The Board did not establish written policies and procedures to govern parking violations, and Town officials did not adequately enforce unpaid parking ticket collections. As a result, the Town had 6,900 parking violations that have been outstanding since September 1990. Based on the associated fines for these violations, we estimated that the Town has approximately $992,000 in cumulative unpaid parking violations outstanding as of June 30, 2016.

Our review of 44 parking ticket violations disclosed that 10 violators did not receive three required delinquency notices. Four violators received two notices and six received one notice. We also reviewed all of the Town’s parking violation records for the audit period and found that there were 1,587 violations totaling $217,795 (excluding 589 dismissed and voided tickets) which could be pursued for collection.

According to the Town’s collection records, 1,187 of these violations were paid resulting in a collection rate of 75 percent. If Town officials improve collection efforts and raise the collection percentage to 85 percent, the Town could realize more than $9,100 in additional revenue annually. The amount due from unpaid parking tickets issued within the last five years totaled $409,720. If officials were able to
increase collections efforts and collect 10 percent of these outstanding violations, fines revenues could be increased by as much as $40,972.

Court officials also need to improve oversight to ensure that parking tickets are properly accounted for. Clerk duties were not adequately segregated and one clerk was responsible for all aspects of Court ticket functions without oversight. In addition, Town officials did not develop policies and procedures to account for all parking tickets. We reviewed all parking ticket cash collected during our audit period and found no discrepancies. Although our review of all 50 dismissed tickets disclosed that they were properly authorized, without proper review and oversight there is an increased risk that errors or irregularities could occur and not be detected or corrected in a timely manner.

Finally, although the police department maintained an inventory log for the tickets books, the log was incomplete. Furthermore, voided tickets were discarded or otherwise unaccounted for. Without being able to account for all tickets, a periodic reconciliation of parking violation tickets could not be conducted. As a result, Town officials cannot be sure that all tickets are properly safeguarded and accounted for and there is an increased risk that errors or irregularities could occur and not be detected or corrected in a timely manner.

**Comments of Local 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. Town officials agreed with our recommendations and indicated they planned to initiate corrective action.
Introduction

Background

The Town of Poughkeepsie (Town) is located in Dutchess County, comprises 28.5 square miles and has a population of 45,000. The Town is governed by an elected seven member Town Board (Board) composed of six members (one representing each ward in the Town) and a Supervisor. The Board is responsible for overseeing the Town’s financial activities, including the Justice Court (Court). Parking violation fines and penalties for late payment are set by the Board.

The Court operates with two Justices, two full-time clerks to the Justices and four additional clerks (two full-time and two part-time). The Court has jurisdiction over parking, vehicle and traffic, criminal, civil and small claims cases. The Court’s 2015 revenue from parking tickets was $81,365. The Court is responsible for recording, reporting and collecting parking fines and penalties and maintaining files of all issued parking tickets, receiving money when payment is made and recording ticket dispositions.

Objective

The objective of our audit was to examine the Town’s parking violation enforcement activities and review the internal controls over the parking ticket collection process. Our audit addressed the following related questions:

- Is the Court properly pursuing collection of all parking violations issued?
- Did Court officials provide adequate oversight to ensure that parking tickets are properly accounted for?

Scope and Methodology

We reviewed the Court’s parking ticket operations for the period January 1, 2015 through June 30, 2016. We extended our scope period back to September 10, 1990 to review unpaid parking violations.

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 relevant population size and the sample selected for examination.
Comments of Local 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. Town officials 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 (governing body) to make this plan available for public review in the Town Clerk’s office.
Parking Violation Enforcement and Collection

Parking violation fines and penalties can be a substantial revenue source for Town operations. Written policies and procedures governing parking ticket operations should provide employees with clear guidelines on how to enforce and collect outstanding parking tickets. The Board is responsible for adopting policies for collecting and enforcing unpaid parking violations. The Court is responsible for implementing Board policy and establishing collection procedures to maximize revenues from parking tickets.

The Court needs to improve its enforcement and collection of unpaid parking violations. The Board did not establish written policies and procedures to govern parking violations and Town officials did not adequately enforce unpaid parking ticket collections. As a result, the Town had 6,900 parking violations outstanding since September 1990. Based on the associated fines for these violations, we estimated that the Town is owed approximately $992,000 for outstanding unpaid parking violations as of June 30, 2016. Ensuring that collection efforts are working as intended can increase the Town’s revenues from parking tickets.

Enforcement Actions — The Court uses a software records management system (system) to manage and track parking violations and the respective notices, payments and adjustments. Town police department (Department) officers issue hand written parking violations and a clerk enters the violation information in the system and sends information to the New York State Department of Motor Vehicles (DMV). This clerk generates a list of unpaid parking violations from the system, usually at month-end. The system was set up to generate three delinquency notices per unpaid violation, at which time no further notices are generated unless the individual has three outstanding violations within an 18-month period. The clerk can manually generate additional notices at any time.

In addition, the clerk reports violators to the DMV’s Scofflaw Program (Program), which targets vehicles that have at least three unpaid tickets within an 18-month period. Under this program, DMV suspends a registration or prevents a registrant from re-registering a motor vehicle until the registrant settles the unpaid tickets with the issuing town. Court officials told us that they cannot report a violator to the Program unless the individual’s vehicle registration is within four months (120 days) from its expiration date.

We reviewed 44 tickets from the 400 unpaid parking tickets violations recorded in the system to determine if at least three delinquency
notices were sent. At least three delinquency notices should have been sent to 39 violators reviewed based on the length of time the tickets were in the system. However, 10 violators did not receive the required three delinquency notices. Four violators received two notices and six received only one notice.

Court officials told us that a clerk prints all three notices at the end of each month but that the system recognizes whether a notice was sent out less than 10 days before (based on the system date) and will not generate a second or third notice if that is the case. Ensuring that the second and third collection letters are sent out in a timely manner can increase collections and decrease the number of unpaid outstanding tickets. Collection of overdue tickets becomes less likely the longer a ticket remains outstanding.

To determine if the clerk reported violators to the Program, we tested nine vehicles whose owners had at least three unpaid tickets within an 18-month period with fines owed totaling $9,830. Five of these vehicles were properly reported to the Program. The remaining four vehicles were appropriately not reported because their registration expiration was not within the four-month window.

**Collection Actions** — Although the Court sends delinquency notices and participates in the Program, no other actions are taken by the Court to collect outstanding tickets. If Town officials implemented additional collection methods, they may have been able to increase collection rates. For example:

- **Vehicle Impoundment and Immobilization** — The Board could enact an ordinance to permit the Town to impound and tow a motor vehicle at the owner’s expense. In addition to vehicle impoundment, towns can use vehicle immobilization devices (booting devices) to enforce unpaid parking violations fines. Booting devices can be installed only by the Department. However, because the Department is connected to the DMV’s database, it has the ability to readily determine if a vehicle owner has been reported to the Program.

- **License Plate Readers (LPRs)** — LPRs are box-like cameras mounted on either side of a police vehicle and are linked to a laptop computer mounted inside the vehicle. The cameras quickly scan the cars on either side of the police vehicle (whether moving or parked) and feed the images into the computer. The computer checks the plate numbers against the DMV database to determine whether the cars have any parking violations.
The Department has a number of LPRs that are currently being used to alert Department officers of stolen cars and cars that were involved in crimes. LPR units could also be used to identify vehicles with significant parking violations, which could help improve the Town’s enforcement and collection efforts.

- Amnesty Programs — Implementation of an amnesty period in which unpaid fines could be paid without penalty, or some alternative, is another option which may help the Town increase its collection of parking fines. Before implementing an amnesty program, Town officials should consider whether anticipated collections would justify the forfeiture of any penalties or other fees. Court officials told us that they were concerned with the additional workload an amnesty program would impose on staff.

- Collection Services — Towns can contract for collection services including full-service ticket processing and enforcement, enforcement of unpaid tickets for State residents or enforcement of unpaid tickets for out-of-State residents. If Town officials pursue this, they should ensure that contracts for collection services contain performance clauses so they can monitor and evaluate contractor performance. Court officials told us that they previously looked into collection services but were unable to locate a service that would contract with them due to the Town’s small volume of parking tickets.

- Benchmarks — A Court fine will not necessarily be collected for each parking violation issued. A benchmark rate of collection can be used to periodically assess how effectively the Town’s parking violation management system is operating. In addition, because revenue received from parking violations may be significant, a periodic assessment of how well outstanding fines are being collected would help the Board to determine whether the Town’s collection practices are working effectively and if fines are being efficiently collected.

In our previous audit report (issued in December 2003), we concluded that an effective and reasonable enforcement policy should result in the collection of approximately 85 percent of all violations issued (excluding those legitimately dismissed or voided).¹

During our audit period, there were 1,587 violations totaling $217,795 (excluding 589 dismissed and voided tickets), which could be pursued for collection. According to the Town’s collection records, 1,187 of these violations were paid, resulting in a collection rate of 75 percent.

¹See report 2003-MS-3 entitled Parking Violations Enforcement.
If Town officials improve collection efforts and raise the collection percentage to 85 percent, the Town could realize more than $9,100 in additional revenue annually. If officials determine that fine collection are not meeting the established benchmark rate, they can take action to explore and remedy the shortfall’s causes.

Furthermore, according to the Town’s parking violations records, there were more than 6,900 parking violations that have been outstanding since September 1990. Based on the associated fines for these violations, we estimated that the Town has approximately $992,000 in cumulative unpaid parking violations outstanding as of June 30, 2016.

Although the majority of these tickets were issued more than five years ago (5,107, or 74 percent), the associated unpaid fines accounted for 55 percent, or $515,419. The amount due from unpaid parking tickets issued within the last five years totaled $409,720. If Town officials were able to increase collections efforts and collect 10 percent of these outstanding violations, fines revenues could be increased by as much as $40,972.

Finally, Town officials should consider removing uncollectible parking tickets from relevant records. For example, officials could develop a policy that would identify a time period at which they would deem parking tickets as uncollectible and remove them from the parking and accounting records. This could allow Town officials to focus efforts on those tickets that were reasonably collectable and provide a means to measure effectiveness of collection efforts over time.

Recommendations

The Board and Court officials should:

1. Monitor their current enforcement system to ensure the correct number of delinquency notices are issued and that collection efforts are working as intended.

2. Examine the effectiveness of their collection strategies and consider other or enhanced measures that may increase the collection of fines and related penalties. These measures could include, but are not limited to, using impoundment or immobilization, license plate readers, collections services or amnesty programs.

3. Establish a standard benchmark collection rate with which to periodically assess parking ticket collection system performance.

4. Assess outstanding tickets and consider removing uncollectable tickets from their records.
Management Oversight

The Justices are responsible for managing and overseeing the Court’s financial operations and safeguarding resources. This responsibility includes ensuring that job duties are adequately segregated so that one individual does not control all aspects of a financial transaction. When segregating duties is not practical, compensating controls should be put in place, such as providing additional oversight of Court personnel to ensure that all parking tickets are properly processed. In addition, Town officials should implement policies and procedures to provide guidance for Department staff and help ensure that all parking tickets are properly accounted for and safeguarded.

Court officials need to improve oversight to ensure that parking tickets are properly accounted for. Clerk duties were not adequately segregated and one clerk was responsible for all aspects of Court ticket functions without oversight. In addition, Town officials did not develop policies and procedures to account for all parking tickets. As a result, there is an increased risk that errors or irregularities could occur and not be detected or corrected in a timely manner.

Segregation of Duties

When duties are not properly segregated and little or no oversight is provided, the risk that errors or irregularities could occur and remain undetected significantly increases. While segregating duties in court facilities is not always feasible, to ensure one individual does not control all phases of a transaction (i.e., collecting, recording and reporting), duties should be divided among court staff. In addition, the Justices should ensure that any parking violation adjustments or dismissals have properly documented approvals.

The Court received a total of $144,940 for parking fines during the audit period. One clerk was responsible for receiving the tickets from the Department, recording the tickets in the computer system and preparing the deposit slips for money collected from violators. Although this clerk was unable to delete a violation from the system, she was able to dismiss or reduce parking violations fees and change the date a payment was made without prior authorization. In addition, the Justices did not review parking ticket adjustments and dismissals made by the clerk.

Because of these weaknesses, we reviewed all ticket collections for the audit period. We traced all cash collected to duplicate receipts and bank statements and found no discrepancies. We also reviewed 50 dismissed parking tickets to determine if the dismissed tickets were properly authorized and had adequate supporting documentation.
A significant number of dismissals occurred because a driver parked in a handicap area without placing the handicap placard properly on the rearview mirror. The Court’s procedure was to dismiss these tickets if the driver either appeared in person or mailed a copy of the placard and their driver’s license to the Court.

We found that all 50 dismissed tickets were properly authorized and 39 of these tickets had appropriate supporting documentation attached. Although 11 of these tickets did not have documentation attached, the Justice indicated on each ticket his review of the driver’s documentation. Court officials told us that they were understaffed and rely on the integrity and commitment of their staff.

Although we did not find any discrepancies, without proper review and oversight there is an increased risk that errors or irregularities could occur and not be detected or corrected in a timely manner.

**Ticket Inventory**

Town officials are responsible for establishing procedures to provide assurance that all parking tickets are adequately safeguarded, accounted for and protected against the risk of loss, waste and misuse. To accomplish this, inventory records should be maintained to account for all parking tickets (issued and unissued). Inventory records should be periodically reconciled with tickets on hand and any material discrepancies should be investigated and resolved.

Court-established guidelines help ensure that tickets are effectively processed and to set criteria for those tickets that may be voided. Such guidelines should also designate the persons authorized to void a ticket, specify the documentation needed to indicate proper voidance and specify how the voided ticket should be accounted for. No tickets should be disposed of without appropriate authorization.

The Department was responsible for all issued tickets until they were turned over to the Court and to ensure that unissued parking ticket books were properly safeguarded. The Department supervisor distributed the books to police officers, as needed. A Department ticket clerk entered the issued tickets into a spreadsheet, used to track parking tickets issued by Department officers, and then brought them to the Court for processing. In addition, voided tickets required a memorandum to the Department chief be attached.

Although the Department maintained an inventory log for the tickets books, the log was incomplete. We found issued parking tickets for eight books that were not on the inventory log. As a result, Town officials have no assurance that the Department can account for all parking tickets or that the inventory records could be relied upon. Furthermore, voided tickets were discarded or otherwise unaccounted
for. Without being able to account for all tickets, a periodic reconciliation of parking violation tickets could not be conducted. As a result, Town officials cannot be sure that all tickets are properly safeguarded and accounted for and there is an increased risk that errors or irregularities could occur and not be detected or corrected in a timely manner.

**Recommendations**

The Justices should:

5. Review the clerk’s duties and separate the incompatible functions. If segregating duties is not feasible, implement compensating controls to restrict the clerk’s ability to dismiss, reduce and change parking violations date without first obtaining authorized approvals.

6. Approve all parking violation adjustments or dismissals.

Town officials should:

7. Ensure that the Department maintains a record showing the tickets assigned to each issuing officer and that periodically an inventory of parking tickets issued and on hand is conducted.

8. Periodically reconcile issued parking tickets to the tickets paid, dismissed, outstanding and voided. Any significant discrepancies should be promptly investigated and resolved.
APPENDIX A

RESPONSE FROM LOCAL OFFICIALS

The local officials’ response to this audit can be found on the following page.
ONE OVEROCKER ROAD

Office of the State Comptroller
Division of Local Gov't & School Accountability
PSU_CAP Submission
110 State Street  12th Flr
Albany, NY 12236

Dear Sir,

This is our response to the recent audit and corrective action plan. We do agree with the auditors' findings. In the age of the tax cap it is difficult to staff all departments to have full separation of duties and manage the volume of activity in our court system. Unfortunately parking tickets fell by the way side. We have a very good staff and organized, however it is difficult to follow up all past due parking tickets. The Board along with the Courts have decided to hire a third party firm to strictly handle parking tickets. By doing this it will relieve the burden on the courts, this will also address many of the recommendation suggested by the audit.

1) Recommendation past due parking tickets: We are currently in contact with a collection agency to turn over past due tickets.
2) Recommendation effectiveness of collection strategies. By using a third party they will supply hand held license plate readers. Mailing 3 notices at 30 days, 60 days and again at 90 days. They are also connected to the NYS DMV to enforce scoff laws.
3) Recommendation establish benchmark collection rates. The third party would provide monthly, quarterly reports on all statistics issued, collected, outstanding.
4) Recommendation removing outstanding tickets as uncollectable. This will be a discussion with vendor and their recommendation based on what other municipalities consider uncollectable.
5) Recommendation implement controls over clerks’ ability to reduce or dismiss violations. Working with the outside vendor all changes must be submitted by a supervisor so all the clerks’ adjustments must be approved by a supervisor.
6) Recommendation approve all parking violation adjustments or dismissals. A judge will have the authority to dismiss or adjust a parking violation, not the clerk or supervisor.
7) Recommendation periodical audit of manual ticket books. By using the hand held units it will automatically generate consecutive numbers. This will limit our use of ticket books and will be easier to control inventory of books and maintain control.
8) Recommendation periodical reconciliation of issued parking tickets paid, dismissed and voided. Again the 3rd party will provide and we can generate reports as needed.

Sincerely,

Charles E. Emberger,
Comptroller

February 8, 2017

POUGHKEEPSIE, NY 12603
APPENDIX B
AUDIT METHODOLOGY AND STANDARDS

To achieve our audit objective and obtain valid evidence, we performed the following procedures:

• We interviewed Town officials and employees to determine current practices and procedures for parking ticket operations.

• We examined the Court’s internal controls over receiving, recording and cash collection for the audit period. For unpaid parking tickets, we reviewed records back to September 10, 1990.

• We traced all parking ticket receipts to the payment transactions log and bank deposits for each Justice to determine the amount deposited for our audit period.

• We determined the total number of tickets issued and their value for our audit period. To determine the number of tickets that could be pursued for collection, we excluded the dismissed tickets from our review. We further categorized these tickets as paid and unpaid.

• To determine whether three delinquency notices were sent to violators with unpaid tickets, we reviewed a judgmental sample of unpaid tickets by selecting every ninth ticket from all the unpaid tickets during our audit period.

• To determine if violators with three or more unpaid tickets within an 18-month period were reported to the DMV, we identified all violators with three or more tickets. We then verified through DMV records that these violators had been reported.

• To determine if tickets books were accounted for, we reviewed the log book and all voided tickets for the audit period.

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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