



**Catskill  
Central School District  
Purchasing, Capital Assets  
and Inventories  
Report of Examination**

Period Covered:

July 1, 2004 - August 22, 2005

2006M-1



# TABLE OF CONTENTS

	<b>Page</b>
<b>AUTHORITY LETTER</b>	3
<b>EXECUTIVE SUMMARY</b>	5
<b>INTRODUCTION</b>	7
Background	7
Objective	8
Scope and Methodology	8
Comments of Local Officials and Corrective Action	8
<b>PURCHASING</b>	9
Competitive Bidding	9
Procurement Policy	10
Recommendations	12
<b>CAPITAL ASSETS AND INVENTORIES</b>	13
Recommendations	14
<b>APPENDIX A</b> Response From District Officials	15
<b>APPENDIX B</b> Audit Methodology and Standards	19
<b>APPENDIX C</b> How to Obtain Additional Copies of the Report	21
<b>APPENDIX D</b> Local Regional Office Listing	22

# State of New York Office of the State Comptroller

---

---

## Division of Local Government Services and Economic Development

March 2006

Dear School District Officials:

One of the Office of the State Comptroller's top priorities is to identify areas where school districts can improve their operations and provide guidance and services that will assist school district officials in making those improvements. Further objectives are to develop and promote short-term and long-term strategies to enable and encourage school district officials to reduce costs, improve service delivery and to account for and protect their school districts' assets.

The reports issued by this Office are an important component in accomplishing these objectives. These reports are expected to be a resource and are designed to identify current and emerging fiscally related problems and provide recommendations for improvement. The following is our report on the Catskill Central School District — Purchasing, Capital Assets and Inventories.

This audit was conducted pursuant to the State Comptroller's authority as set forth in Article 5, Section 1 of the State Constitution and Article 3 of the General Municipal Law. The report contains opportunities for improvement for consideration by school district officials.

If we can be of assistance to you or if you have any questions concerning this report, please feel free to contact the local regional office for your county listed at the back of this report.

Respectfully submitted,

*Office of the State Comptroller  
Division of Local Government Services  
and Economic Development*



## State of New York Office of the State Comptroller

---

# EXECUTIVE SUMMARY

The Catskill Central School District (District) is governed by the Board of Education (Board) which is comprised of nine elected members. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the chief executive officer of the District and is responsible, along with other administrative staff, for the day-to-day management of the District under the direction of the Board.

The Board designated the Business Manager as the Purchasing Agent for the District. Under the general supervision of the Superintendent, the Purchasing Agent is responsible for administering all purchase activities. In July 2003, the Board adopted Purchasing, Purchasing Regulation, and Purchasing Authority policies that govern District purchasing and related activities.

The District's inventory of capital assets represents a significant investment of resources. The District's audited financial statements included capital assets (e.g. furniture, equipment and computers) with a total net book value at June 30, 2004 of \$921,392.

### **Scope and Objective**

The objective of our audit was to determine if controls over purchasing, capital assets and inventories are appropriately designed and operating effectively. Our audit addressed the following questions related to District purchasing for the period July 1, 2004 through August 22, 2005, and capital assets and inventories for the period July 1, 2004 through November 1, 2005:

- Has the District established adequate internal controls over purchasing to protect against fraud, abuse and professional misconduct, and are those controls operating effectively?
- Has the District established adequate internal controls to protect capital assets and inventories against loss, waste and misuse, and are those controls operating effectively?

### **Audit Results**

We found that although the District has established internal controls to protect against fraud, abuse and professional misconduct related to the District's purchasing practices, there were instances where those controls are not operating effectively. This occurred because the Purchasing Agent and Board did not recognize gas and electric services are subject to the competitive bidding requirements of General Municipal Law and did not follow certain requirements of the District's procurement policy for the solicitation of requests for proposals and quotes for audit services and certain other purchases.

We also found that internal controls related to capital assets and inventories need to be improved to protect District assets against loss, waste and misuse. District officials have not updated their asset inventory records since the last physical inventory was prepared in December 2004.

### **Comments of District Officials**

The results of our audit and recommendations have been discussed with District officials and their comments, which appear in Appendix A, have been considered in preparing this report. District officials generally agreed with our recommendations and indicated they plan to initiate corrective action.

# Introduction

## Background

The Catskill Central School District (District) is located in the Village of Catskill, Greene County. The District is governed by the Board of Education (Board) which is comprised of nine elected members. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the chief executive officer of the District and is responsible, along with other administrative staff, for the day-to-day management of the District under the direction of the Board.

There are three school buildings and a modular unit in operation within the District, with an estimated 1,800 students attending these schools. The District has a workforce of approximately 325 employees. The District's budgeted expenditures for the 2005-06 fiscal year are approximately \$28 million, funded primarily with State aid, real property taxes and grants.

The President of the Board is the Chief Fiscal Officer of the School District. However, many of the financial management functions of the District are the responsibility of the Superintendent of Schools, the Business Manager and the District Treasurer. For example, the Board has designated the Business Manager as the Purchasing Agent for the District. Under the general supervision of the Superintendent, the Purchasing Agent is responsible for administering all purchase activities. In July 2003, the Board adopted *Purchasing, Purchasing Regulation*, and *Purchasing Authority* policies that govern District purchasing and related activities. The Superintendent, with the assistance of the Purchasing Agent, must establish and maintain an internal control structure to ensure that District assets are safeguarded against loss from unauthorized use or disposition; that transactions are executed in accordance with laws and District policies and regulations; and that transactions are recorded properly in the financial records of the District

The District's audited financial statements included capital assets, (e.g., furniture, equipment and computers) with a total net book value at June 30, 2004 of \$921,392. Thus, the District's inventory of capital assets represents a significant investment of resources. Capital assets are subject to the risk of loss, waste and misuse. District managers must ensure that capital assets are protected from loss, that their value is maintained and that they are used effectively. Assets such as lap top computers, printers and cameras are more susceptible to loss or misuse and require stronger controls to protect them.

**Objective**

The objective of our audit was to determine if controls over purchasing, capital assets and inventories are appropriately designed and operating effectively. Our audit addressed the following related questions:

- Has the District established adequate internal controls over purchasing to protect against fraud, abuse and professional misconduct, and are those controls operating effectively?
- Has the District established adequate internal controls to protect capital assets and inventories against loss, waste and misuse, and are those controls operating effectively?

**Scope and Methodology**

During this audit we examined internal controls related to purchasing for the period July 1, 2004 through August 22, 2005. We examined internal controls related to capital assets and inventories for the period July 1, 2004 through November 1, 2005.

We interviewed appropriate District officials and tested purchasing records, claims, warrants, reports, capital asset and inventory records, and other documents of the District. We conducted our audit in accordance with Generally Accepted Government Auditing Standards. More information on such standards and the methodology used in performing this audit are included in Appendix B of this report.

**Comments of Local Officials and Corrective Action**

The results of our audit and recommendations have been discussed with District officials and their comments, which appear in Appendix A, have been considered in preparing this report. District officials generally agreed with our recommendations and indicated they plan to initiate corrective action.

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of the General Municipal Law, the Board should prepare a plan of action that addresses the recommendations in this report and forward the plan to our office within 90 days. For guidance in preparing your plan of action, you may refer to applicable sections in the publication issued by the Office of the State Comptroller entitled *Local Government Management Guide*. We encourage the Board to make this plan available for public review in the District Clerk's office.

## Purchasing

A good system of internal control consists of policies, practices, and procedures that allow a school district to provide reasonable assurance that it is using its resources effectively (i.e., prudently and economically) and that it is complying with applicable laws and regulations. A major component of a good system of internal control is management's attitude toward, and support for, internal controls, and its regular monitoring of such controls to make sure they are working effectively. The Board is responsible for designing internal controls that help safeguard the District's assets and ensure the prudent and economical use of its moneys when procuring goods and services. Adequate internal controls need to be established to meet these responsibilities and to protect against favoritism, extravagance, fraud and corruption. Certain controls are designed to prevent errors and irregularities from occurring. Other controls act to detect errors and irregularities timely. When it comes to procurement, a good system of internal control uses each of these types of controls to minimize the risk that errors or irregularities may occur and go undetected.

The objectives of a procurement process are to obtain services or materials, supplies and equipment of the desired quality in the quantity needed at the lowest price in compliance with applicable Board and legal requirements. This helps ensure that taxpayer dollars are expended in the most efficient manner.

Although the District has established internal controls to protect against fraud, abuse and professional misconduct related to the District's purchasing practices, we found instances where those controls are not operating effectively. This occurred because the Purchasing Agent and Board did not recognize gas and electric services are subject to the competitive bidding requirements of General Municipal Law and did not follow certain requirements of the District's procurement policy for the solicitation of requests for proposals and quotes for audit services and certain other purchases.

### **Competitive Bidding**

The purpose of obtaining bids is to encourage competition in the procurement of supplies, equipment and services which will be paid for with public funds. The appropriate use of competition provides taxpayers with the greatest assurance that goods and services are procured in the most prudent and economical manner, goods and services of desired quality are being acquired at the lowest possible

price and procurements are not influenced by favoritism, improvidence, extravagance, fraud or corruption. State law requires bids when an item or commodity group exceeds dollar limits established under Section 103 of the General Municipal Law. Current dollar thresholds require school districts to advertise for bids for purchase contracts in excess of \$10,000 and public work contracts in excess of \$20,000.

To test adherence to competitive bidding requirements, we selected six purchase contracts and four contracts for public work. We found that the District (Purchasing Agent) did not competitively bid the purchase of natural gas and electric services. The District's Purchasing Agent was unaware that natural gas and electric service were required to be bid. Although we did not determine if the District could have secured a better price by soliciting competitive bids for natural gas and electric service, we determined that there are other suppliers of natural gas and electric services in the region that may very well have competed for the District contract.

Payments to the District's utility provider for natural gas and electric service amounted to \$312,622 during the 2004-05 school year. Without proper adherence to laws and established policies and procedures, the District cannot be sure that they are securing goods and services in the most economical manner which is in the best interest of District taxpayers.

## **Procurement Policy**

General Municipal Law, Section 104-b, requires the Board to adopt written policies and procedures for the procurement of goods and services that are not subject to competitive bidding requirements. These policies and procedures should contain provisions requiring that such goods and services be purchased based on a written request for proposal (RFP), written quotations or verbal quotations. These policies and procedures should set forth each method of procurement, the procedures for determining which method will be used, and provide for adequate documentation of the actions taken. Accordingly, the District, in July 2003, adopted *Purchasing, Purchasing Regulation and Purchasing Authority* policies.

The Superintendent, with the assistance of the Purchasing Agent, is responsible for the establishment and implementation of the procedures and standard forms for use in all purchasing and related activities in the District. According to the District's procurement policy, goods and services that are not required by law to be procured by the District through competitive bidding will be procured in a manner as to ensure

the prudent and economical use of public moneys, in the best interests of the taxpayers, to facilitate the acquisition of goods and services of maximum quality at the lowest possible cost under the circumstances, and to guard against favoritism, improvidence, extravagance, fraud and corruption. In so doing, proposals or quotations are secured by requests for proposals, written or verbal quotations or any other appropriate method of procurement. Professional services are to be secured through the use of requests for proposals.

We selected four contracts for public work ranging in cost from \$1,230 to \$8,600 and six purchase contracts ranging in cost from \$1,587 to \$5,110 and compared these contracts against the District's procurement policy requirements for different price ranges. The Purchasing Agent was unable to supply us with documentation of quotes solicited for five of ten items selected for testing. For example, there was no evidence that the required three written quotes were solicited prior to the purchase of music equipment in the amount of \$5,100 and for paving work done at the elementary school in the amount of \$8,100. One of the ten items tested had only two of the three required quotations documented.

We also found that while the District, in accordance with their procurement policy, had solicited requests for proposals for audit services from five public accounting firms, the Board elected to contract with the District's previous auditors who had not submitted a proposal. The five proposals, submitted for the audit of the 2003-2004 fiscal year, ranged in price from \$12,850 to \$19,500. Recognizing that final procurement decisions rest with the Board and acknowledging that the Board appointed a firm at a lower cost of \$10,625, we question the value of having District officials put forth the effort to solicit proposals, interview prospective firms and make a formal recommendation to the Board when ultimately the contract is awarded to a vendor not involved in the process.

Additionally, although District officials have solicited bids for summer transportation services, they have not solicited bids or proposals for pupil transportation services for school year regular day runs since the early 1990's. While the District is provided the option to annually extend contracts and/or award multi-year contracts in accordance with stipulations in the Regulations of the Commissioner of Education, the significance of these contracts should cause District officials to periodically solicit competition as the basis for awarding contracts for school year regular day pupil transportation. Payments to the District's regular school year pupil transportation provider for regular day runs for the 2004-2005 school year amounted to \$908,838.

## **Recommendations**

1. The Board and the Purchasing Agent should adhere to the requirements of General Municipal Law, Section 103 when procuring goods and services subject to the competitive bidding laws. District officials should solicit bids, as required, for natural gas and electric services.
2. District officials should enforce and monitor compliance with the District's procurement policy as it relates to required number of quotations for purchases under the competitive bidding thresholds, and required documentation to support purchase decisions.
3. District officials should periodically solicit competition as a basis for awarding contracts for regular school year pupil transportation for regular day runs to ensure the District is obtaining services of the desired quality at the lowest possible price.

## Capital Assets and Inventories

If a sound system of internal controls is in place, District assets should be adequately protected against loss, waste and misuse. Capital assets are those that have a useful life of more than one year and include such things as land, buildings, furnishings, vehicles and electronic equipment such as computers. District officials must ensure that capital assets are protected from loss, that their value is maintained, and that they are used effectively. Capital asset protection is enhanced when quality records are maintained. Detailed records help establish accountability and allow for the development of additional controls and safeguards. Maintaining an inventory of capital assets helps to safeguard assets; helps to determine the adequacy of insurance protection; provides a means of planning for future replacement; and fixes responsibility for the care and safeguarding of equipment and property. An annual physical inventory count of capital assets is an important control for monitoring the accuracy of the asset records and determining the existence and condition of the assets.

Ideally one person (the property control manager) should have overall responsibility for tracking capital assets, and for the accuracy of the asset records. The detailed records maintained by the property control manager must be complete, accurate and up-to-date. Each piece of moveable property should have a record that includes a description of the item (including make, model and serial number); the District's assigned identification number; the date, amount, vendor and claim number for the purchase; the department having custody and the location; and the source of funds used to purchase the item.

We found that internal controls related to capital assets and inventories were inadequate to protect District assets against loss, waste and misuse. As of the end of our fieldwork, the District had not developed a capital asset policy and set forth the duties, records and procedures required to achieve adequate internal controls. Additionally, the District has not appointed a property control manager to track capital assets and ensure the accuracy and completeness of District asset records.

District officials have not updated their asset records since the last physical inventory was conducted in December 2004. Additionally, the District did not place inventory tags or complete property record cards to identify assets as they were received. Our audit found that

furniture, equipment and computers with a net book value totaling \$921,392 (excluding additions and disposals for the 2004-05 school year) were at risk during 2004-05. We selected 20 pieces of electronic equipment (e.g. computers, printers, copiers), with a total net book value of \$16,571, from the inventory list for verification. While we were able to verify the existence of all items selected, five items were found in a location different than the location listed on the District's inventory record.

During the course of our audit, the Business Manager took active steps to correct some of the deficiencies in the District's internal control structure as they relate to capital assets and inventories. The Business Manager initiated tracking of the District's capital asset inventory by contacting responsible department heads and requesting an update to their inventory records, including additions and disposals. The District is planning to install and use an inventory software program that was obtained from the vendor that conducted the December 2004 inventory count.

## **Recommendations**

4. District officials should develop a comprehensive capital asset policy. This policy should communicate management's objectives and set forth the duties, records and procedures required to achieve these objectives. This policy should also establish the minimum value of assets to be tracked for departmental inventory control and establish thresholds for financial reporting purposes.
5. District officials should designate a property control manager to be responsible for tracking capital assets and ensuring the accuracy and usefulness of the District's asset records.
6. Each piece of property meeting the criteria for inclusion in the asset inventory should be identified when it is received by the District through the use of an asset tag and a property record card should be created. Also, the asset should be included on the inventory listing of capital assets as soon as possible.
7. District officials should require that a physical inventory count of assets be conducted at least annually. Any discrepancies noted between actual and recorded inventory items should be fully investigated.

**APPENDIX A**  
**RESPONSE FROM DISTRICT OFFICIALS**

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



February 21, 2006

████████████████████  
Chief Examiner  
Albany Regional Office  
110 State Street  
Albany, New York 12236

**RE: RESPONSE OF CATSKILL CENTRAL SCHOOL DISTRICT TO  
THE DRAFT REPORT OF EXAMINATION: PURCHASING,  
CAPITAL ASSETS AND INVENTORIES**

Dear Honorable Sir:

This writing constitutes the School District's response to the Comptroller's Draft Report of Examination regarding the District's controls over purchasing, capital assets and inventories for the period covering July 1, 2004 through August 22, 2005 for purchasing and November 1, 2005 in the other areas.

We were most pleased with the professionalism of the Audit Team and its constructive suggestions both during the course of the review period and as described in the Draft Report.

The confirmation in the Comptroller's Executive Summary that the District has established internal controls to protect against fraud, abuse and professional misconduct in purchasing practices stands as an assurance to our school community that **important safeguards are in place**. While the Report cites certain ineffectiveness in operating the controls, we request consideration of the following **responses**:

*Competitive Bidding of Natural Gas and Electric Service*

It is the policy of the District to comply with the requirements of §103 of the General Municipal Law for competitive bidding of purchase contracts in excess of \$10,000.00 and public works contracts in excess of \$20,000.00. Historically, gas and electric services have been monopolistic services for which competition for bidding purposes was non-existent. With the recent advent of deregulation, competition now exists. Since the District has been alerted to new market sources, it will comply with the Comptroller's recommendation to competitively bid both gas and electric services.

### *Procurement Policy Issues*

#### **A. Documentation of Price Quotes**

The Report sites five of ten minor contracts **sampled** that did not have documentation of the requisite number of price quotes. The amounts to be paid were not characterized as wasteful. The District will strive to maintain documentation of all price quotes as recommended by the Comptroller.

#### **B. Soliciting Auditors Services**

The Report takes exception with the process followed by the Board in entering into contract with the District's independent auditor. The selected auditing firm did not respond to the Request for Proposal (RFP) yet was awarded the work for \$10,625.00. The firms who responded to the RFP were in every case significantly more expensive (\$12,850 - \$19,500). The Comptroller questioned the value of having the District's administration go through the RFP process if, in the end, the Board chose a firm that had not submitted to the process.

In the District's defense, the firm selected was the incumbent auditing firm known to be professionally competent. That firm was approached after quotes were received from the other firms, each of which exceeded the amounts previously charged by the incumbent firm. It is submitted that professional service providers under circumstances such as these are not **necessarily** deterred from future competition and the exercise conducted by the Administration in soliciting RFPs was not in vain, since it provided benchmarks that informed the decision making process.

### *Transportation Contract Bidding*

The Comptroller suggests a best practice of periodically competitively bidding transportation services. The District has not done so since the early 1990's and accepts the recommendation. The District is in the process of preparing bid specifications to conduct the competitive bidding in the Spring of 2006.

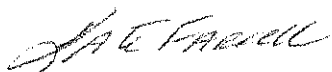
### *Capital Assets and Inventories*

The District recognizes the importance of a centralized inventory function and endorses the Comptroller's recommendation for a property control manager.

The issue of "at risk" furniture equipment and electronic equipment has been addressed by completing a fixed asset in December 2004, employing software for asset tracking and inventory tagging. The District is tagging new inventory assets upon receipt and will conduct annual physical inventory inspections. It is expected that a property control manager will be designated by the Board at an upcoming Board meeting. The District's policy on Inventory Control and Capitalization of Assets will be reviewed and amended to address the recommendations as stated in the Report.

It is our pledge to the school community that the Report Recommendations as referenced above will be implemented in a timely manner.

Very truly yours,



Kathleen P. Farrell, PhD  
Superintendent of Schools

KPF/s

cc: Board of Education

## APPENDIX B

### AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess the adequacy of the internal controls put in place by officials to safeguard District 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 likely at risk. Our initial assessment included evaluations of the following areas: cash receipts and disbursements, purchasing, payroll and personal services, and capital assets and consumable inventories.

During the initial assessment, we interviewed appropriate District officials, performed limited tests of transactions and reviewed pertinent documents such as District policies and procedures manuals, Board of Education minutes and financial records and reports. In addition, we used electronic auditing software to help us evaluate the District's computerized financial operations. With the help of District personnel, we obtained information directly from the computerized financial databases and then analyzed it electronically using computer-assisted techniques. This approach provided us with additional information about the District's financial transactions as recorded in its database(s). Further, we reviewed the District's internal controls and procedures over the computerized financial databases to help ensure that the information produced by such systems was reliable.

After reviewing the information gathered during our initial assessment, we determined where weaknesses existed, and evaluated where the potential risks that fraud, theft and/or professional misconduct could occur. We then decided upon the reported objectives and scope by selecting for audit those areas most at risk. We selected purchasing, capital assets and inventories for further audit testing.

Within the purchasing area we focused our attention on the approval of purchases, and approval of payment for various types of goods and services acquired, including claims for reimbursement of expenses for officials and employees and credit card charges. We also focused on adherence to District policies and procedures, as well as pertinent laws and regulations related to purchasing. We examined the following records to determine the effectiveness of internal controls pertaining to the claim processing function and to identify any associated effect of deficiencies found in those controls:

- Vendor Payment History Reports
- Purchase Requisition Forms
- Detail Warrants
- Applications to Attend Conferences
- Employee Reimbursement Forms
- Purchase Orders
- Claim Packages
- Expenditure Ledger Transactions
- Bid Files (including RFP's and supporting documentation)
- Listing of Board Members and Administrators
- Procurement Policy

- Treasurer's Reports
- Credit Card and School Program Information Binders
- Minutes of the Proceedings of the Board

Within the capital assets and inventories area we focused our attention on food and computer/electronic equipment purchases based on the perceived risk associated with each.

We examined the following records and reports in an effort to determine if capital assets and inventories were protected against loss, waste and misuse and to identify the possible effect if they were not adequately safeguarded:

- Property Inventory and Accounting Cost Record
- Vendor Payment History
- Detail Warrants
- Financial Statements
- Claim Packages
- School Lunch purchase and usage records for October 2005
- School Lunch Physical Inventory numbers from October 31, 2005 inventory
- Daily production sheets for two cafeterias from October 1, 2005 to October 31, 2005.

We also observed a physical count of food inventory on October 31, 2005.

We conducted our audit in accordance with Generally Accepted Government Auditing Standards. Such standards require that we plan and conduct our audit to adequately assess those District operations within our audit scope. Further, those standards require that we understand the District's management controls and those laws, rules and regulations that are relevant to the District's operations included in our scope. An audit includes examining, on a test basis, evidence supporting transactions recorded in accounting and operating records and applying such other auditing procedures, as we consider necessary in the circumstances. We believe that our audit provides a reasonable basis for the findings, conclusions and recommendations contained in this report.

## APPENDIX C

### HOW TO OBTAIN ADDITIONAL COPIES OF THE REPORT

To obtain copies of this report, write or visit our web page:

Office of the State Comptroller  
Public Information Office  
110 State Street, 15th Floor  
Albany, New York 12236  
(518) 474-4015  
<http://www.osc.state.ny.us/localgov/>

**APPENDIX D**  
**OFFICE OF THE STATE COMPTROLLER**  
**DIVISION OF LOCAL GOVERNMENT SERVICES**  
**AND ECONOMIC DEVELOPMENT**

Mark P. Pattison, Deputy Comptroller  
Steven J. Hancox, Assistant Comptroller  
John Clarkson, Assistant Comptroller

**LOCAL REGIONAL OFFICE LISTING**

---

**BUFFALO REGIONAL OFFICE**

Robert Meller, Chief Examiner  
Office of the State Comptroller  
295 Main Street, Room 1050  
Buffalo, New York 14203-2510  
(716) 847-3647 Fax (716) 847-3643  
Email: [Muni-Buffalo@osc.state.ny.us](mailto:Muni-Buffalo@osc.state.ny.us)

Serving: Allegany, Cattaraugus, Chautauqua, Erie,  
Genesee, Niagara, Orleans, Wyoming counties

**ROCHESTER REGIONAL OFFICE**

Edward V. Grant, Jr., Chief Examiner  
Office of the State Comptroller  
The Powers Building  
16 West Main Street – Suite 522  
Rochester, New York 14614-1608  
(585) 454-2460 Fax (585) 454-3545  
Email: [Muni-Rochester@osc.state.ny.us](mailto:Muni-Rochester@osc.state.ny.us)

Serving: Cayuga, Chemung, Livingston, Monroe,  
Ontario, Schuyler, Seneca, Steuben, Wayne, Yates  
counties

**SYRACUSE REGIONAL OFFICE**

Debora Wagner, Chief Examiner  
Office of the State Comptroller  
State Office Building, Room 409  
333 E. Washington Street  
Syracuse, New York 13202-1428  
(315) 428-4192 Fax (315) 426-2119  
Email: [Muni-Syracuse@osc.state.ny.us](mailto:Muni-Syracuse@osc.state.ny.us)

Serving: Herkimer, Jefferson, Lewis, Madison,  
Oneida, Onondaga, Oswego, St. Lawrence counties

**BINGHAMTON REGIONAL OFFICE**

Patrick Carbone, Chief Examiner  
Office of the State Comptroller  
State Office Building, Room 1702  
44 Hawley Street  
Binghamton, New York 13901-4417  
(607) 721-8306 Fax (607) 721-8313  
Email: [Muni-Binghamton@osc.state.ny.us](mailto:Muni-Binghamton@osc.state.ny.us)

Serving: Broome, Chenango, Cortland, Delaware,  
Otsego, Schoharie, Sullivan, Tioga, Tompkins  
counties

**GLENS FALLS REGIONAL OFFICE**

Karl Smoczynski, Chief Examiner  
Office of the State Comptroller  
One Broad Street Plaza  
Glens Falls, New York 12801-4396  
(518) 793-0057 Fax (518) 793-5797  
Email: [Muni-GlensFalls@osc.state.ny.us](mailto:Muni-GlensFalls@osc.state.ny.us)

Serving: Clinton, Essex, Franklin, Fulton, Hamilton,  
Montgomery, Rensselaer, Saratoga, Warren, Washington  
counties

**ALBANY REGIONAL OFFICE**

Christopher J. Ellis, Chief Examiner  
Office of the State Comptroller  
22 Computer Drive West  
Albany, New York 12205-1695  
(518) 438-0093 Fax (518) 438-0367  
Email: [Muni-Albany@osc.state.ny.us](mailto:Muni-Albany@osc.state.ny.us)

Serving: Albany, Columbia, Dutchess, Greene, Orange,  
Putnam, Rockland, Schenectady, Ulster, Westchester  
counties

**HAUPPAUGE REGIONAL OFFICE**

Richard J. Rennard, Chief Examiner  
Office of the State Comptroller  
NYS Office Building, Room 3A10  
Veterans Memorial Highway  
Hauppauge, New York 11788-5533  
(631) 952-6534 Fax (631) 952-6530  
Email: [Muni-Hauppauge@osc.state.ny.us](mailto:Muni-Hauppauge@osc.state.ny.us)

Serving: Nassau, Suffolk counties