



Cornwall Central School District Internal Controls Over Financial Operations

Report of Examination

Period Covered:

July 1, 2004 - February 28, 2006

2006M-88



Table of Contents

	Page
AUTHORITY LETTER	3
EXECUTIVE SUMMARY	5
INTRODUCTION	7
Background	7
Objectives	7
Scope and Methodology	7
Comments of District Officials and Corrective Action	8
CONTROLS OVER DISTRICT ASSETS AND RECORDS	9
Cash Receipts	9
District Assets and Records	10
Recommendations	11
PURCHASING	12
Recommendations	13
CAPITAL ASSETS	14
Recommendations	15
APPENDIX A Response From District Officials	16
APPENDIX B Audit Methodology and Standards	20
APPENDIX C How to Obtain Additional Copies of the Report	22
APPENDIX D Local Regional Office Listing	23

State of New York Office of the State Comptroller

Division of Local Government Services and Economic Development

October 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 Cornwall Central School District — Internal Controls Over Financial Operations.

This audit was conducted pursuant to the State Comptroller's authority as set forth in Article V, 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 Cornwall Central School District (District) is governed by the Board of Education (Board), which comprises 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 District maintains inventories of capital assets valued at \$50.2 million as of June 30, 2005.

Scope and Objectives

The objective of our audit was to examine the District's internal controls over financial operations for the period July 1, 2004 to February 28, 2006. Our audit addressed the following related questions:

- Did the Board implement adequate internal control policies and procedures to protect and account for District assets and records?
- Do District internal controls over the purchasing function and capital assets ensure District purchases are economical and District assets are safeguarded?

Audit Results

We evaluated the District's internal controls and found several instances where controls that had been implemented were improperly designed or operating ineffectively. As a result, the District is vulnerable to the possibility of errors and/or irregularities occurring and not being detected and corrected in a timely manner.

District officials are responsible for safeguarding District resources and providing for effective management of public moneys. However, we found that because the District lacked a procedure to ensure checks were deposited timely, checks totaling \$9,500 were left unopened on a desk and not deposited in the bank for up to 21 days. Further, the District had no record of checks received by mail. Checks that are not properly accounted for and promptly deposited are at risk of theft or loss.

We also found that certain District officials perform conflicting duties. For example, the payroll clerk calculates payroll, distributes paychecks and maintains payroll and personnel records. The District's purchasing agent is also responsible for maintaining the District's inventory list. Conflicting duties should be segregated to reduce the risk that assets could be diverted or records changed without detection.

Additionally, the District did not abide by the General Municipal Law and the Board's policy which both require competitive bidding for contracts in excess of \$10,000. The District has used the same security services vendor for several years by renewing the contract annually without first obtaining competitive bids. During the 2004-05 fiscal year, the District awarded this vendor a contract totaling \$119,377. This award may have resulted in lost savings opportunities, since the District did not examine proposals from other vendors.

The District maintains two capital assets inventory lists, one maintained by the Assistant Superintendent of Business and the other used by the District's public accounting firm. Neither list is both comprehensive and up-to-date. Complete and current information about capital assets is important for asset valuation and accurate financial reporting.

District officials have been proactive in addressing many of our audit findings when we brought the issues to their attention. The District has drafted or adopted policies related to cash receipts and deposits, procurement and capital assets which, if fully implemented, address many of the concerns contained in this report.

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 had initiated corrective action.

Introduction

Background

The Cornwall Central School District (District) is located in the Town of Cornwall, the Village of Cornwall-on-Hudson, a portion of the Town of New Windsor and the Villages of Woodbury and Highland Mills in Orange County. The District is governed by the Board of Education (Board), which comprises 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 five schools in operation within the District, with approximately 3,250 students and 446 employees. The District's budgeted expenditures for the 2004-05 fiscal year was \$42 million, funded primarily with State aid, real property taxes and grants. The District maintains inventories of capital assets valued at \$50.2 million as of June 30, 2005.

Objectives

The objective of our audit was to examine the District's internal controls over financial operations. Our audit addressed the following related questions:

- Did the Board implement adequate internal control policies and procedures to protect and account for District assets and records?
- Do District internal controls over purchasing and capital assets ensure District purchases are economical and District assets are safeguarded?

Scope and Methodology

During this audit, we examined the District's internal controls over cash receipts and payroll, purchasing and capital assets for the period July 1, 2004 to February 28, 2006.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit are included in Appendix B of this report.

**Comments of District
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 had initiated 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 the plan of action, the Board 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.

Controls Over District Assets and Records

District officials are responsible for safeguarding District resources and providing for effective management of public moneys. However, we found that, because the District lacked a procedure to ensure checks were deposited timely, checks totaling \$9,500 were left unopened on a desk and not deposited in the bank for as long as 21 days. Further, the District had no record of checks received by mail. Checks that are not properly accounted for and promptly deposited are at risk of theft or loss. We also found that certain District officials perform conflicting duties. For example, the payroll clerk calculates payroll, distributes paychecks and maintains payroll and personnel records. When one person has access to payroll, as well as payroll and personnel records, there is increased risk that errors or irregularities could occur and go undetected and uncorrected.

Cash Receipts

The District receives checks by mail. Sound internal controls dictate that District officials assign an employee to prepare a listing of these checks immediately upon receipt. This provides the District with documentation of all checks received by mail. Best practices also dictate that funds should be deposited in a timely manner, daily if possible. Employees should also be cross-trained to ensure that all essential District duties are performed during an employee's absence.

At the District, a clerk sorts the mail and gives checks received to the Deputy Treasurer, who is responsible for making bank deposits, without making a list of the cash and checks received. When the Deputy Treasurer was absent from work for several weeks, the clerk placed checks received on the Deputy Treasurer's desk, where they remained until the Deputy Treasurer's return. These checks, which totaled \$9,500, were held for as long as 21 days before being deposited. The District did not require anyone to prepare a list of checks that arrive by mail, establish prompt deposit procedures or provide for essential functions, such as check deposits, to be performed during employee absences. The lack of such control measures significantly increases the risk that funds could be lost or misappropriated.

On May 15, 2006, the Superintendent of Business implemented a policy that requires the employee who opens the mail to prepare a Daily Cash Receipts Control Sheet and give it the Treasurer, who is required to reconcile this form to the bank deposit slips. On May 22, 2006, the District approved a cash deposit policy that requires moneys to be deposited in the bank as soon as possible, no later than three business days after receipt.

District Assets and Records

Our tests of payroll did not identify any improper or inaccurate payments. However, we did identify risks that District officials should address to provide improved assurance that the payroll and personnel functions are operating as intended.

District officials should segregate financial duties, so no one person controls key aspects of a transaction or event. The transaction authorization, accounting/reconciliation and asset custody functions should be separated among employees to reduce the risk that assets could be diverted or records changed without detection. If critical duties cannot be segregated because of staffing limitations, management should provide for compensating controls to mitigate risk.

We found that the Payroll Clerk (Clerk) and the Assistant Superintendent of Business all perform incompatible duties, as described below.

- The Clerk prepares the payroll for all District employees, including calculating paychecks and deductions, distributing paychecks and wiring direct deposits to various employee accounts. The Clerk also prepares personnel data and wage reports and uses the computer to maintain personnel records. Although we found no irregularities it is possible for an employee with access to payroll records, payroll funds and personnel records could make unauthorized payments or changes to records that would not be detected.
- The Assistant Superintendent of Business serves as purchasing agent and the individual responsible for maintaining an inventory listing. The person responsible for maintaining the inventory listing should not be involved in the purchasing function.

During the audit, the Assistant Superintendent of Business informed us that District officials know they should segregate duties with regard to the payroll and personnel functions, but that budgetary constraints have prevented the District from hiring an additional employee. If segregating the payroll and personnel duties is not feasible, District officials should establish some form of compensating control, such as independent review or appropriate supervision, to provide an alternative means of reducing risk.

On May 22, 2006, the District approved the appointment of another staff member as the District's fixed asset inventory control manager, thus segregating the custody of inventory from the purchasing function.

Recommendations

1. District officials should monitor compliance with its new policies requiring documentation of checks and cash received, and the deposit of checks and cash within three days of receipt.
2. District officials should assign responsibility for the performance of critical duties, such as depositing checks, when the regularly assigned employee is absent from work.
3. District officials should make an employee other than the Clerk responsible for maintaining personnel records or institute a compensating control procedure.

Purchasing

The General Municipal Law (Law) requires school districts to advertise for bids for purchases in excess of \$10,000 and public work contracts in excess of \$20,000. Purchases that do not meet this dollar threshold and contracts for professional services do not have to be competitively bid. However, the Law requires that school districts, in procuring such goods and services, follow written policies and procedures adopted by the Board. These policies and procedures should require the purchase to be based on District officials' review of request for proposals (RFP), written quotations or verbal quotations from vendors. Policies and procedures should describe procurement methods, explain when to use each method, and require maintaining adequate documentation of procurement decisions, including written agreements.

We found the District has been using the same security services vendor for several years by renewing the contract annually without first obtaining competitive bids. During the 2004-05 school year, the District awarded this vendor a contract totaling \$119,377. District officials could not locate the written agreement they reportedly had with this vendor, so we could not verify the services the District was paying for or the basis for payment. District officials told us they did not bid the security services contracts because they believed security services were categorized as "professional services," and were not subject to the competitive bidding requirement. These services are not classified as professional services, and should have been procured through a competitive bid process to help ensure the District paid the most economical price.

However, even if these services were professional in nature, District officials should have issued an RFP, or at least obtained written or verbal quotations from other vendors, to ensure they were getting the best available prices and services. The District's purchasing policy did not require RFPs or quotations from vendors in procuring professional services that do not have to be formally competitively bid, or specifically require written agreements with such providers. Since we identified other security services firms in the region that might have competed for this contract, the District may have lost significant savings opportunities by not following the Law's requirements.

On May 22, 2006, the Board approved the first draft of a new more comprehensive purchasing policy that requires the District to issue RFPs, or obtain written or verbal quotations for those goods or

services which are not required by Law to be procured through a competitive bidding process.

Recommendations

4. The Board and District officials should solicit bids, as required, for security services.
5. The Board should ensure the District's new comprehensive purchasing policy includes a requirement for written agreements, stating the services to be performed and basis of payment, with all individuals and firms that provide professional services to the District. Copies of the agreements should be on file in the District.

Capital Assets

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. The District's inventory of capital assets, valued at \$50.2 million, represents a significant investment of District resources. District officials must ensure that capital assets are protected from loss, that their value is maintained, and that they are used effectively.

District officials can fulfill this responsibility by adopting a capital asset policy that sets forth the duties, records and control procedures required to adequately safeguard capital assets; appointing a property control manager with overall responsibility for tracking these assets; and monitoring adherence to control procedures designed to protect capital assets. Capital asset protection is enhanced by the maintenance of accurate and up-to-date asset records, and the performance of annual physical inventories to monitor the accuracy of the records and determine the existence and condition of the assets. The record for each asset should include a description of the item (including make, model and serial number); the District's assigned identification number; purchase data; and asset location. Accurate inventory records are essential for estimating asset value for insurance purposes and for determining the net value of capital assets on the District's financial statements. Asset items should also be tagged to make it easier to readily identify them.

The District's current capital assets policy requires that the District maintain an inventory list, perform annual appraisals of capital assets, and update records accordingly. However, the policy does not require District departments to perform periodic physical inventories, describe the methods required to dispose of District assets, or state how records should be updated to show disposals. The District also has no procedures to ensure that records are changed to reflect changes in asset location.

Further, we found the District does not have a comprehensive list of its capital assets. We reviewed the list maintained by the Assistant Superintendent of Business and were able to locate all 15 assets we selected from this list. However, the list was incomplete, since it did not show assets' acquisition date and historical price. This makes it difficult to determine the value of assets for insurance purposes.

When we brought this issue to the attention of the Assistant Superintendent of Business, he provided us with an asset list maintained by the District's certified public accountants (CPAs). The CPAs used their list to value District assets and calculate related depreciation expense for the District's annual financial statements.

Our test showed the CPAs' list was incomplete and inaccurate. We tested whether 31 items, totaling \$125,878, that were purchased during the 2004-05 fiscal year, were on the firm's list. Of these 31 items, 26 items (84 percent), with a collective value of \$68,468 (54 percent), were not on the CPAs' inventory list. The CPAs told the Assistant Superintendent of Business that they considered this difference immaterial from a financial statement perspective. However, we believe a difference of this magnitude could affect the accuracy of the District's financial statements. It is essential that accounting records for capital assets be complete and accurate for proper financial reporting in conformity with generally accepted accounting principles.

On May 22, 2006, the Board adopted a new comprehensive inventory policy which stipulates a minimum dollar value for an asset's inclusion on the capital asset inventory list, as well as a policy that outlines procedures for asset disposal. District officials report that, for the 2005-06 fiscal year, they have developed a complete inventory list of newly acquired assets, including purchase date, price, asset number and location of the item. The District has also hired a private company to perform a physical inventory and prepare a detailed asset list. The District then plans to merge the company's asset list with the District's records to produce a complete and accurate capital asset list.

Recommendations

6. District officials should ensure that each of the District's departments performs periodic physical inventories and compares counts to the capital assets inventory records. District officials should then investigate and resolve any discrepancies.
7. District officials should ensure that someone who is outside of each department performs the periodic physical inventories.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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

Cornwall Central School District

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Assistant Superintendent
for Instruction
845-534-8009, ext. 8011

October 5, 2006

[REDACTED]
[REDACTED] Albany Regional Office
Office of the State Comptroller
110 State Street
Albany, New York 12236

Dear [REDACTED]:

On behalf of the Cornwall Central School District, we would like to thank you and your staff for providing this review, as we believe such initiatives only serve to strengthen and reinforce the District's internal controls. Please know that we found your audit staff to be extremely professional and knowledgeable and appreciated their assistance throughout the process.

With regards to your preliminary draft report, the following addresses your findings and recommendations, along with any corrective action plan necessary.

CONTROL OVER DISTRICT ASSETS AND RECORDS

CASH RECEIPTS

Specific to the issue of employees being cross-trained, the Business Office has had a successful system of cross-training in place for many years now. The real issue identified focuses not on capability, but rather timing - when a cross-trained employee actually steps in and performs the tasks/procedures of an absent employee. In conjunction with the updated cash receipt policy mentioned below, tasks and responsibilities are now shifted immediately upon the absence of an employee.

Those areas identified as needing stronger internal controls have been remedied. They include:

- The implementation of additional procedures, segregated amongst various personnel, which track cash receipts from the moment they arrive at the district office until after they are deposited into the bank. This cradle to grave tracking has become an integral part of our procedures and removes any such risk identified.

- The implementation of an updated District Board of Education cash receipt policy that requires any and all cash receipts to be deposited in the bank no later than three business days.

DISTRICT ASSETS AND RECORDS

The lack of segregation between the payroll and personnel function is very much a limitation created by budgetary constraints. However, the District has had controls in place to mitigate this risk. These controls include:

- Random physical hand out of all employee paychecks to check for any fictitious employees.
- Each payroll is checked and certified by the Superintendent of Schools.
- All payroll withholdings are reviewed and approved by the Assistant Superintendent for Business before being paid.

Moving forward in the current budget year, the District will review those personnel functions currently performed by the payroll department and where fiscally possible, segregate them to other business office personnel. Additionally, the upcoming budget process for the 2007-08 school year will propose funding to address this issue on a long-term basis.

The maintenance/upkeep of the District's inventory records has been centralized and delegated to personnel other than the Assistant Superintendent for Business.

PURCHASING

The District believes its classification of its security services as "professional services" is valid. While procuring the services of security guards may not be classified as professional services, the District's requirements for security services speaks toward a much higher caliber of professional service. The District's security services vendor consists solely of current and former NYPD police officers, each certified by NYC to be in schools. This experience and knowledge covers areas such as conflict mediation/negotiations, medical training, criminal law, and crowd control. In fact, one of the on-site personnel has a master's degree in child psychology.

With regards to issuing an RFP specific to our security needs, whether deemed professional services or not, this process will be undertaken by the District to ensure we receive our security needs at the most economical price.

The District's new comprehensive purchasing policy will be modified to include a requirement for written agreements for anyone providing professional services to the District.

CAPITAL ASSETS


The District agrees that it is essential to maintain a comprehensive history of all District assets and ensure they are safeguarded at all times. In February 2006, a review of the District's asset inventory was conducted with the following initiatives undertaken prior to this audit:

- A District-wide physical inventory was conducted.
- New procedures to maintain an accurate and comprehensive asset inventory were established.
- District-wide guidelines on new asset qualifications and asset disposal were established.

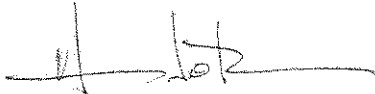
Moving forward, the District will undertake periodic departmental physical inventories and reconcile them to the master inventory record.

If you should have any questions or concerns, please contact us.

Sincerely,



Timothy J. Rehm
Superintendent of Schools



Harvey Sotland
Assistant Superintendent for Business

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 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 minutes and financial records and reports. In addition, 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 those weaknesses for the risk of potential fraud, theft and/or professional misconduct. We then decided upon the reported objectives and scope by selecting for audit those areas most at risk. We selected Cash Receipts, Purchasing, Capital Assets and Payroll for further audit testing.

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

- We interviewed appropriate District officials and employees regarding operating policies and procedures. These discussions allowed us to analyze the District's internal control structure governing the processes for: cash receipts; the procurement and disbursement process; inventory and capital assets tracking and monitoring; and the payroll process.
- We assessed the District's established internal controls to determine whether they were sufficient to provide assurance that District resources were protected from possible loss or improper use, to minimize the risk that errors and irregularities could occur, and to ensure compliance with applicable rules and regulations.
- We reviewed pertinent documents including the minutes of the Board's proceedings, cancelled checks, bank statements, payrolls, claims, inventory listings, and various other accounting records.
- We reviewed bank reconciliations for accuracy, completeness and timeliness.

- We verified that selected receipts were deposited in the District’s banks on a timely basis by comparing dates that the District received moneys to the deposit dates.
- We attempted to verify that selected items listed in the District’s inventory lists were in the indicated location and custody by physically finding and viewing them.
- We reviewed purchasing and inventory records, tested selected transactions and claims, and examined pertinent documents to determine whether purchases had been properly approved, and if relevant documentation supported the purchase.
- We examined all expenditures for the construction of the new high school and the associated contracts.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). 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.

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