



Dunkirk City School District Internal Controls Over Claims Processing and Selected Fixed Assets

Report of Examination

Period Covered:

July 1, 2004 - May 17, 2006

2006M-128



Table of Contents

	Page
AUTHORITY LETTER	3
EXECUTIVE SUMMARY	5
INTRODUCTION	7
Background	7
Objective	7
Scope and Methodology	7
Comments of District Officials and Corrective Action	8
CLAIMS PROCESSING	9
Appointment of the Claims Auditor	9
Audit of Claims	10
Recommendations	12
ELECTRONIC EQUIPMENT AND MUSICAL INSTRUMENT INVENTORIES	13
Recommendations	14
APPENDIX A Response From District Officials	15
APPENDIX B Audit Methodology and Standards	21
APPENDIX C How to Obtain Additional Copies of the Report	23
APPENDIX D Local Regional Office Listing	24

State of New York Office of the State Comptroller

Division of Local Government Services and Economic Development

December 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 Dunkirk City School District — Internal Controls Over Claims Processing and Selected Fixed Assets.

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 Dunkirk City School District (District) is governed by the Board of Education (Board) which comprises seven 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. Some administrators perform multiple tasks for the District. The District has a business manager who is also the custodian of District assets. The Board has not formally appointed a claims auditor. An accounts payable clerk working in the business office performs the duties of claims auditor.

Scope and Objectives

The objective of our audit was to evaluate the District's internal control system over the claims processing function and inventories of selected fixed assets for the period July 1, 2004 to May 17, 2006. However, we expanded our scope for selected fixed assets back to October 16, 2003. Our audit addressed the following related questions:

- Are internal controls over the claims processing function designed appropriately and operating effectively?
- Are internal controls over electronic equipment and musical instrument inventories designed appropriately and operating effectively?

Audit Results

The Board has not established adequately designed internal controls over the audit, processing, and payment of claims. The Board has not appointed a claims auditor, has not established comprehensive written guidance for the audit of claims, has not segregated incompatible duties, and has not taken necessary steps to ensure that it adequately audits claims before they are paid. Our review of 60 claims identified deficiencies in 18 of them, including the lack of departmental approval, itemization, documentation, and evidence of receipt.

We also reviewed an additional 42 checks used to purchase gift cards and various other items, totaling \$21,214, from a retail store. We found that there is virtually no control over what these gift cards are ultimately used for once they have been distributed by District staff. The entire process used by the

District to purchase and use these gift cards circumvents the purchasing and claims audit internal controls and should be discontinued immediately. We compared the gift card transactions with vendor receipts and determined that \$11,055 was unaccounted for at May 10, 2006. There was no indication that the District received any goods or services for the \$11,055. In addition, three District checks were used to purchase 293 gift cards totaling \$2,930. According to the District's purchasing agent, the gift cards were purchased for the District's work study program and other programs where rewards are provided to students as an incentive. However, there is no accounting that indicates who actually received the 293 cards. Furthermore, District officials indicated that because this store does not accept purchase orders, the District must issue a check before it makes each purchase, which therefore circumvents the claims audit process.

The District's internal controls to safeguard fixed assets are inadequate because procedures have not been developed to identify and track individual assets. District officials also did not ensure that fixed assets records were accurate and up-to-date by performing periodic physical inventories.

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 planned to initiate corrective action.

Introduction

Background

The Dunkirk City School District (District) is located in the City of Dunkirk, the Town of Dunkirk and a portion of the Town of Sheridan, which are all located in Chautauqua County. The District is governed by the Board of Education (Board) which comprises seven 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 six schools in operation within the District, with approximately 2,100 students and 510 employees. The District's budgeted expenditures for the 2004-05 fiscal year were \$34.3 million, which were funded primarily with State aid, real property taxes and grants. The major expenditures in the 2004-05 fiscal year were for general support totaling \$4.5 million and for instruction totaling \$27.9 million.

The District has a business manager who also is the custodian of District assets. The Board has not formally appointed a claims auditor; however, an accounts payable clerk working in the business office performs this function.

Objective

The objective of our audit was to evaluate the District's internal controls over the claims processing function and inventories of selected fixed assets. Our audit addressed the following related questions:

- Are internal controls over the claims processing function designed appropriately and operating effectively?
- Are internal controls over electronic equipment and musical instrument inventories designed appropriately and operating effectively?

Scope and Methodology

During this audit we examined internal controls over claims processing and selected fixed assets for the period July 1, 2004 to May 17, 2006. We expanded the scope of the examination of selected fixed assets back to October 16, 2003 to review additional purchases.

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 planned to initiate corrective action.

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of the General Municipal Law, Section 2116-a (3)(c) of the Education Law and Section 170.12 of the Regulations of the Commissioner of Education, the Board must approve a corrective action plan that addresses the findings in this report, forward the plan to our office within 90 days, forward a copy of the plan to the Commissioner of Education, and make the plan available for public review in the District Clerk's office. For guidance in preparing the plan of action, the Board should refer to applicable sections in the publication issued by the Office of the State Comptroller entitled *Local Government Management Guide*.

Claims Processing

Effective internal controls over claims processing ensure that every District claim has sufficient supporting documentation to determine that it complies with District policies, and that the amounts claimed represent actual and necessary District expenses. When internal controls are not designed appropriately or operating effectively, it increases the risk that errors and irregularities may occur and may not be detected and corrected. Properly segregating duties is another key element in the internal control system. It is important for District officials to assign duties so that no single individual controls all phases of a financial transaction. Our audit disclosed significant deficiencies in the appointment of the claims auditor and audit of claims.

Appointment of the Claims Auditor

School districts should not pay claims unless they have been audited and approved for payment by the Board or by a claims auditor appointed by the Board. A claims auditor serves a critical District function, because this individual assumes the Board's powers and duties with respect to auditing claims and authorizing them for payment. The Board should provide a written job description for the claims auditor position so the claims auditor clearly understands how to perform his or her responsibilities to comply with requirements and meet the Board's expectations.

Certain District employees, such as the Superintendent, the official responsible for business management, or District employees involved in purchasing or accounting functions are prohibited from serving as the claims auditor. The basis for this prohibition is the need to segregate the audit and authorization function from the purchasing, approval, and payment functions.

We found that the District's claims processing function is not well designed or functioning properly. The Board has not formally appointed a claims auditor and there was no independent review of claims outside of the business office. The Board has also not developed comprehensive written guidance for the audit of claims. In addition, the claims auditor duties are not adequately segregated from the business operations and purchasing functions. We noted that the accounts payable clerk working in the business office performs the duties of the claims auditor. The District's business manager stated that he also performs duties of the claims auditor. The business manager also functions as the District's treasurer, and his responsibilities include paying claims against the District. Therefore, when the business manager serves as the claims auditor, he can

initiate a purchase, authorize the payment and, on some occasions, sign the check. The accounts payable clerk has the authority to create and enter a new vendor, can initiate a hand-drawn check, has access to check stock, can print checks, has access to the business manager's signature disk and until January 2006, was responsible for reconciling the general fund checking account. Thus, the routine duties of the accounts payable clerk and the business manager are incompatible with the claims auditing function.

Failure to segregate these duties can result in misuse of District funds. Therefore, it is clear that the Board has not met its governance responsibility as it relates to the claims audit function.

Audit of Claims

The claims auditing process is an integral part of the District's internal controls because it includes procedures designed to ensure that the District pays only legal and proper vendor claims. For example, the claims auditor determines whether all necessary approvals are met by checking for proper signatures, verifying the accuracy of claimed amounts, and ensuring that all necessary documentation (e.g., signed receiving slips) is attached to the claim. Except for a few statutory exceptions, the treasurer should pay vendors only after receiving a warrant (list of claims) that is approved by the claims auditor.

We found evidence indicating that the District's claims audit function was not always operating in an effective manner. We reviewed 60 claims, totaling \$202,658, to determine if they were properly authorized, documented, itemized and reviewed to verify that the purchase was an appropriate District expenditure before approval for payment. Our tests identified problems with 18 (30 percent) of these claims, as described below (certain claims had more than one deficiency):

- Nine claims were not properly authorized. For example, four claims totaling \$5,290, for televisions, calculators and gift cards, had no evidence that an appropriate District officer or department head authorized these purchases before they were made.
- Fourteen claims lacked proper evidence of receipt. For example, two claims aggregating \$3,162 for sports uniforms, had no evidence on the claim that these uniforms had actually been delivered.
- Two claims, totaling \$3,214, lacked documentation that would allow us to determine if the items purchased were

proper and necessary District charges. One was for gift cards and the other, based on a faxed copy of the invoice, was for televisions.

The District also buys some of its equipment and supplies from a retail store (Wal-Mart) which, District officials told us, does not accept purchase orders. Therefore, the District issues a check before each purchase is made, which circumvents the claims audit process. We also found that the District's purchases from this company have been increasing in recent years. In fiscal years 2002-03, 2003-04, and 2004-05, the District made payments to this company totaling \$8,684, \$11,626, and \$21,214, respectively. As of May 9, 2006, the District made payments totaling \$14,407 for purchases during the 2005-06 fiscal year all of which circumvented the claims audit process.

Due to the control weaknesses noted in connection with our initial testing of purchases from Wal-Mart, we expanded our scope to include all purchases from this vendor made during the 2004-05 fiscal year. During the 2004-05 fiscal year, the District issued 42 checks totaling \$21,214. Eleven checks, totaling \$6,554, were used to purchase supplies and equipment, including televisions, camcorders, and calculators and as noted above, the purchases circumvented the claims audit function. Thirty-one of these checks, totaling \$14,660, were used to purchase gift cards, which are distributed to District staff for various purposes. District officials indicated that these cards are used to purchase miscellaneous supplies and materials for the District, for the Bright Star Program and for "incentives" for the student work study program.

We compared the gift card transactions with vendor receipts and determined that District personnel had purchased \$3,605 worth of goods and services using the gift cards, which left \$11,055 unaccounted for at May 10, 2006. In effect, the District's accounting records expensed the face amount of the cards at the time each was purchased. We found no indication that the District received any goods or services for the remaining \$11,055. There may still be some, or all, of the unaccounted for amount remaining on a number of these cards. However, because District officials did not keep a record of personnel who received the gift cards, we could not determine the exact amount that remained on the gift cards.

We found that there is virtually no control over what these gift cards are ultimately used for once they have been distributed by District staff. The entire process used by the District to purchase and use these gift cards circumvents the purchasing and claims audit internal controls and should be discontinued immediately.

Included in the unaccounted for \$11,055 are 293 gift cards totaling \$2,930, which according to the purchasing agent for the District, were purchased for the District's work study program and other programs where "rewards" are provided to students as an incentive. However, because there is no accounting that indicates who actually received the 293 cards, it is unclear whether only students received these cards. Assuming that expenditures in general for these purposes are a proper District charge, the use of gift cards for this purpose still circumvents the District's claims audit function.

Recommendations

1. The Board should immediately assume its statutory responsibility to audit claims or properly appoint a claims auditor. If the Board elects to delegate its authority by appointing a claims auditor, it should ensure that no compatibility issues exist. The Board also should:
 - Establish comprehensive written guidance for the claims auditor to ensure that claims are properly documented, itemized, and are for appropriate District purposes before approving them for payment.
 - Periodically monitor the claims auditor's activities to ensure he or she complies with the Board's guidance and expectations.
 - Develop procedures to ensure that the treasurer does not make payments for claims until they have been approved by the claims auditor.
2. District officials should immediately discontinue purchasing gift cards, and issuing checks to vendors that circumvent the claims audit function.
3. District officials should locate as many of the gift cards as practicable and determine if any balances remain on them. Any cards with balances left should be secured, and their use should be controlled. After the remaining cards have been used, District officials should discontinue their practice of buying gift cards.

Electronic Equipment and Musical Instrument Inventories

In general, the objectives of internal controls over fixed assets are to ensure that there are procedures in place to adequately account for and safeguard District assets from loss, abuse and misuse. Effective internal controls also help to ensure that the use of the District's valuable assets and resources complies with District policies. When internal controls are not designed appropriately or operating effectively, it increases the risk that employee errors and irregularities may occur and not be detected and corrected. To safeguard fixed assets, District officials need to establish policies and procedures to adequately account for and protect these items from loss and misuse.

We noted that internal controls to safeguard fixed assets are inadequate because the District has not developed procedures to identify and track individual assets. In addition, there is no procedure in place to update fixed asset records by performing periodic physical inventories. The last physical inventory was performed in November 1999 by a third-party vendor. Furthermore, there is no policy concerning the disposal or the lending of assets.

Due to the weaknesses in the design and operation of controls over fixed assets, we reviewed recent purchases of computers and musical instruments and noted the following:

- Of the 31 computer purchases selected during the 2003-04 and 2005-06 fiscal years, aggregating \$48,860, all were located. However, none were recorded on the District's fixed asset records.
- Of the 14 musical instrument purchases selected during the 2004-05 and 2005-06 fiscal years, aggregating \$12,727, District officials indicated that one oboe costing \$883, was loaned by a music teacher to a former student teacher from Fredonia State. District officials were unable to provide us any records documenting such a "loan," nor was there evidence that the Board authorized or was aware of this activity. The remaining 13 instruments were located or traced to a student sign out sheet; however, none were recorded on the District's fixed asset records.

Because the District does not have a fixed asset policy, District personnel do not have guidance to properly account for and safeguard fixed assets. Without a policy for District personnel to follow, the

District's internal controls over fixed assets are inadequate. When internal controls are not designed appropriately or operating effectively, it increases the risk that errors and irregularities may occur and not be detected and corrected.

Recommendations

4. The Board should adopt a comprehensive asset management policy that clearly describes District employees' responsibilities relating to the required duties to perform, records to maintain, and procedures to follow to protect District fixed assets.
5. The Board should assign District personnel who are independent of the asset recordkeeping function to conduct periodic physical inventories. The Board also should ensure that District personnel reconcile the differences between the asset record and physical inventory, investigate any discrepancies between them, and then report these discrepancies to the Board for appropriate follow-up.
6. The Board should recover any loaned District assets.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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



DUNKIRK CITY SCHOOL DISTRICT

620 Marauder Drive
Dunkirk, New York 14048
Telephone (716) 366-9300
Fax (716) 366-9399

MR. KENNETH A. KOZLOWSKI
President
Board of Education

MR. J. RICHARD RODRIGUEZ
Interim Superintendent

December 8, 2006

██████████
OFFICE OF THE STATE COMPTROLLER
295 Main Street – Room 1050
Buffalo, New York 14203

Dear ██████████:

I am responding to the Report of Examination of the Dunkirk City School District by your office for the period covered July 1, 2004 – May 17, 2006. (2006M-128)

As a result of the exit interview conducted at the District's office on December 5, 2006, the content of the District's response will contain General comments followed by responses to the audit recommendation and the corrective action taken, which was discussed at the exit conference.

GENERAL COMMENTS

Prior to the completion of the field work, the lead auditor and the District's Business Manager discussed the findings of the field work. As a result, corrective action was discussed by District officials and implemented. One of the areas that was part of the comments and recommendations was the lack of up-to-date policies in the areas audited. On September 14, 2006 the Board of Education approved new and revised polices affecting fiscal management .

RESPONSE TO AUDITOR RECOMMENDATIONS AND CORRECTIVE ACTION TAKEN

AUDIT OF CLAIMS

RECOMMENDATION # 1.

The Board should immediately assume its statutory responsibility to audit claims or properly appoint a claims auditor. If the Board elects to delegate its authority by

appointing a claims auditor, it should ensure that no compatibility issues exist. The **Board** also should:

- Establish comprehensive written guidelines for the claims auditor to ensure that claims are properly documented, itemized, and are for appropriate District purposes before approving them for payment
- Periodically monitor the claims auditor's activities to ensure he or she complies with the Board's guidance and expectations
- Develop procedures to ensure that the treasurer does not make payments for claims until they have been approved by the claims auditor.

Comments and Corrective action taken

The Board agrees to the recommendation.

Corrective Action

A claims auditor was appointed by the Board through Resolution on June 26, 2006. The claims auditor, a teacher's aide, is not associated with the Business office and is therefore considered independent.

The individual attended Claims Auditing Training provided by The Western New York Regional Information Center. Explanation of the purpose of the position. Also written guidelines procedures, and checklists were provided to ensure that all claims are properly documented, itemized and are for bona fide purchases prior to forwarding to the District Treasurer for payment approval.

The Treasurer directly receives the voucher package for payment after all claims have been approved by the claims auditor.

At the exit conference, the Board agreed to periodically monitor the claims auditor.

The above corrective action has been implemented

RECOMMENDATION #2.

District officials should immediately discontinue purchasing gift cards, and issuing checks to vendors that circumvent the claims audit function.

Comments and corrective action taken

The Board and District officials agree with the Recommendation.

Corrective Action

Purchasing of gift cards was discontinued as of 9/22/2006.

Since a claims auditor has been appointed the issuing of checks to vendors that circumvent the claims audit function **no longer exists**.

The above corrective action has been implemented.

RECOMMENDATION # 3

District officials should locate as many of the gift cards as practicable and determine if any balances remain on them. Any cards with balances left should be secured, and their use should be controlled. After the remaining cards have been used, District officials should discontinue their practice of buying gift cards.

Comments and corrective action taken

The Board agrees with the Recommendation.

Corrective Action

The District has located all but 6 of the 42 Gift cards in question and is continuing to locate the remaining cards.

All gift card are secured in the Business office which controls their use solely for business office supplies and materials.

As stated in our corrective action for recommendation # 2, the practice of buying gift cards has been discontinued in the District.

The above corrective action has been implemented.

SAFEGUARDING OF ASSETS

RECOMMENDATION # 4

The Board should adopt a comprehensive asset management policy that clearly describes District employees' responsibilities relating to the required duties to perform, records to maintain, and procedures to follow to protect District fixed assets.

Comments and corrective action taken

The Board agrees with the recommendation.

Corrective Action

The Board has adopted a comprehensive asset management policy on September 14, 2006.

The above corrective action has been implemented.

RECOMMENDATION # 5

The Board should assign District personnel who are independent of the asset record keeping function to conduct periodic physical inventories. The Board also should ensure that District personnel reconcile the differences between the asset record and physical inventory, investigate any discrepancies between them, and the report these discrepancies to the Board for appropriate follow-up.

The Board agrees with the recommendation.

Corrective Action

Asset Control Solutions performed a full tagged inventory on August 28, 2006 in compliance with District Guidelines.

Asset Control Solutions will provide their services periodically (every other year), performing a full tagged inventory, reconciling the existing inventory records with the tagged inventory and provide District personnel with any discrepancies to report to the Board for follow-up.

Part of the District's asset management policy requires a reconciliation and investigation of discrepancies.

All additions to inventory during the year (within the District's tagging guidelines) will be tagged, with full description, serial number (if available) and added to the inventory records when received.

A tracking form will be filled out by the appropriate personnel to record any movement or disposal of inventory. A copy of these forms will be maintained in the Business office and software fixed asset records will be updated.

The above corrective action has been implemented.

RECOMMENDATION # 6

The Board should recover any loaned District Assets.

The Board agrees with the recommendation.

Corrective Action

The District has recovered all loaned District assets.

The above corrective action has been implemented.

Respectfully Yours,



**Kenneth A. Kozlowski
President, Board of Education
Dunkirk City School District**

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, fixed 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 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 databases. 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 claims processing and fixed assets for further audit testing.

Within claims processing we focused our attention on the approval of purchases and payment for various types of goods and services acquired, giving special attention to the purchase by the District of gift cards and to general procedures relating to the duties of the purchasing agent and claims auditor.

We examined the following records to determine the effectiveness of internal controls pertaining to the claim processing function and any associated effect of deficiencies in those controls:

- Vendor history reports
- Purchase orders
- Requisitions
- Claims
- Checks

Within fixed assets we focused our attention on both written and informal procedures in place at the District that allows the District to monitor and safeguard its fixed assets. We reviewed the District's listing of fixed assets and selected a sample of those assets to determine if the selected equipment could be accounted for and confirmed.

We examined the following records to determine the effectiveness of internal controls pertaining to the fixed asset function and any associated effect of deficiencies in those controls:

- Claim vouchers and purchase orders documenting recent purchases of fixed assets
- The District's Fixed Asset Inventory Report prepared by a third party
- Inventory listing and reports prepared by the District's Information Technology Department
- The District's annual financial report for the fiscal year ended June 30, 2005.

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.

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 C. Traylor, Acting 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

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

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

SYRACUSE REGIONAL OFFICE

Eugene A. Camp, 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

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

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

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

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

Serving: Nassau, Suffolk counties