



Franklin Central School District Internal Controls Over Financial Operations

Report of Examination

Period Covered:

July 1, 2004 - August 2, 2005

2006M-14



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State of New York Office of the State Comptroller

Division of Local Government Services and Economic Development

May 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 local government officials to reduce costs, improve service delivery and to account for and protect their governments' 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 Franklin Central School District — Internal Controls Over Financial Operations.

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 Franklin Central School District (District) is governed by the Board of Education (Board) which is comprised of five 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.

One of the Board's managerial responsibilities is the establishment of a system of internal controls designed to provide reasonable assurance that District assets are properly safeguarded, financial reporting is accurate, purchases are made in accordance with District policy, and payrolls are accurate. A good system of internal controls should also provide for the timely identification of errors and/or irregularities which may have occurred so that corrective action can be taken. Once established, the Board has the responsibility to monitor them periodically to ensure that they are operating properly.

Scope and Objectives

The objective of this audit was to determine if District officials were properly safeguarding their financial resources for the period July 1, 2004 to August 2, 2005. Our audit addressed the following related question:

- Were internal controls over cash receipts and disbursements, purchasing, payroll and capital assets appropriately designed and operating effectively?

Audit Results

Internal controls over safeguarding capital assets were not always appropriately designed, and in certain cases were not operating effectively. Although some control procedures were in place, the Board had not adopted a written comprehensive capital asset internal control policy to track and account for all capital asset acquisitions and dispositions. We found numerous deficiencies including the lack of performing periodic physical inventories, inability to locate certain assets, inaccurate records and a lack of segregation of duties. These deficiencies illustrate poor accountability over capital assets and increase the risk of loss or misuse of these assets.

We found that internal controls over cash receipts and disbursements, purchasing and payroll were appropriately designed and operating effectively.

Comments of Local 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 Franklin Central School District (District) is governed by the Board of Education (Board) which is comprised of five 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 Franklin Central School District is located in the Towns of Davenport, Franklin, Meredith, Sidney and Walton in Delaware County and the Town of Otego in Otsego County. The District expended nearly \$5 million, employed approximately 80 people, and had an enrollment of approximately 300 students during the 2004-05 fiscal year. The District primarily operates out of one main building which houses grades kindergarten through twelve. The average class size ranges from the low to mid teens and had a high school graduation rate of nearly 100 percent for the 2004-05 school year.

One of the Board's managerial responsibilities is the establishment of a system of internal controls designed to provide reasonable assurance that District assets are properly safeguarded, financial reporting is accurate, purchases are made in accordance with District policy, and payrolls are accurate. A good system of internal controls should also provide for the timely identification of errors and/or irregularities which may have occurred so that corrective action can be taken. Once established, the Board has the responsibility to monitor the controls periodically to ensure that they are operating properly.

Objective

The objective of this audit was to determine if School District officials were properly safeguarding their financial resources. Our audit addressed the following related question:

- Were internal controls over cash receipts and disbursements, purchasing, payroll and capital assets appropriately designed and operating effectively?

Scope and Methodology

During this audit we examined the system of internal controls over cash receipts and disbursements, purchasing, payroll and capital assets of the Franklin Central School District for the period July 1, 2004 through August 2, 2005.

**Comments of
Local Officials and
Corrective Action**

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

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 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.

Deficiencies in Controls Over Capital Assets

District officials must ensure that capital assets are safeguarded from loss, that their value is maintained and that they are used effectively. This can be accomplished by adopting suitable internal control policies and procedures that require maintaining accurate and up-to-date capital asset records, conducting periodic inventories and establishing other safeguards. We examined the District's internal control policies and practices relating to capital assets and found them to be weak, and even non-existent in certain instances.

Capital assets are those physical assets that have a useful life of more than one year and include such items as land, buildings and improvements, furnishings, vehicles and equipment such as computers, copiers, etc. The District's inventory of capital assets represents a significant investment of resources. The District reported as of June 30, 2005, approximately \$6.4 million in capital assets of which approximately \$3.3 million was for land, buildings, and construction in progress and \$3.1 million for machinery and equipment.

District officials contract with a company to conduct periodic comprehensive appraisals of District owned capital assets. The appraisals are not necessarily conducted annually. The company updates the District's detail property listing annually by using asset acquisition and disposition information since the previous appraisal or update report provided by District staff.

In 1999, the Board adopted a policy addressing the disposal of District assets. The policy identifies who is responsible for identifying surplus assets and the options available for selling or otherwise disposing of them. However, the policy does not provide for a comprehensive system to track and account for capital asset acquisitions and disposals. As a result, we found deficiencies related to the District's internal controls over the acquisition and disposition of capital assets.

Performing Physical Inventories and Recording Assets

A good system of internal controls over capital assets provides that all capital assets are recorded in capital asset records when acquired and applicable assets be affixed with an identification number. In addition, good internal controls require regularly performing periodic physical inventories and verifying that the capital assets viewed are properly recorded in the detail asset records helps to ensure the accuracy and effectiveness of the system in safeguarding and accounting for those assets. District personnel do not properly record assets when acquired

or affix identification numbers. They also do not perform periodic physical inventories (i.e., personally view capital assets) to verify the accuracy of District capital asset records.

As part of our audit procedures, we attempted to physically view 45 capital assets at the locations listed in the District's detailed property records and trace 29 capital assets located in the District's administrative office to the detail property records. We found that:

- Eight items could not be initially located. The items consisted of six computers, a compact disk stereo system and a camcorder. Upon our request, District staff were able to locate the eight items.
- Seventeen items had different asset identification number tags affixed from those noted in the detail property records.
- Ten items did not have asset identification number tags affixed to them.
- Seven items in the District's main office had asset identification number tags affixed but were not listed in the detail property records.
- Eight assets were recorded as being in a different location than where they were actually located.

Additionally, during our testing, we found that identification numbers affixed to assets acquired prior to 2003 do not correspond to the school-assigned identification numbers. District officials told us they found that in 2003, when the appraisal company conducted their last comprehensive appraisal, they disregarded the school-assigned identification numbers on the assets listing and assigned new consecutive numbers to all assets in their appraisal report. If District officials had routinely performed periodic physical inventories (as mentioned above), they should have discovered this difference and taken corrective action.

The lack of accountability over capital assets is illustrated by the difficulty of finding and physically viewing recorded capital assets, finding items in locations other than where indicated in the detailed records and finding discrepancies between identification numbers per the records and the actual identification number tags on the items. As a result, there is an increased risk of loss, theft or misuse of District owned assets.

Segregation of Duties

There is a lack of segregation of duties over tracking and accounting for the acquisition and disposition of capital assets. The Accounts Payable Clerk is responsible for ordering, receiving and recording capital assets, as well as assigning identification numbers, affixing identification number tags and maintaining capital asset records. There were no other compensating controls in effect. An effective system of internal controls requires the separation of duties so that no single individual controls most or all phases of transactions. When key duties and responsibilities are not segregated between two or more staff members, or other effective compensating controls are not instituted, there is a risk that errors and/or irregularities will go undetected and uncorrected. If more than one person was involved with tracking capital assets, the items with different tag numbers than show on the detail records may have been detected and corrected.

Recommendation

1. The Board should adopt a written comprehensive capital asset internal control policy to track and account for all capital asset acquisitions and dispositions. This policy should designate individuals to perform physical inventories of District assets and reconcile the assets viewed with the detail property records including investigating and resolving any discrepancies timely. This policy should also address the issue of segregation of duties by requiring that the same individual does not have responsibility for all phases of capital assets transactions.

Cash Receipts and Disbursements

The Board is responsible for establishing an effective system of internal controls over cash receipts and disbursements. The Treasurer is responsible for receiving, depositing and disbursing district moneys. Staff at the Delaware-Chenango-Madison-Otsego Board of Cooperative Educational Services (DCMO BOCES) are responsible, by contract with the District, for maintaining the District's accounting records including preparing monthly bank reconciliations, preparing the abstracts of audited claims (warrants), preparing payrolls and preparing checks to be provided to the Treasurer for his signature.

We reviewed internal controls over the cash receipts and disbursements process to determine if they were appropriately designed and operating effectively. Our examination included interviewing District officials; reviewing bank statements and related bank documentation for three randomly selected months to verify that receipts were deposited in a timely manner and intact and that checks paid and other bank transactions were properly supported; and scanning the accounting records for the audit period for unusual, improper or suspicious transactions.

Our tests disclosed that District officials had adequate controls over their cash receipts and disbursements processes.

Purchasing

The Board is responsible for establishing an effective system of internal controls over its purchasing procedures. The Superintendent approves employees' purchase requests which are forwarded to the Accounts Payable Clerk for preparing purchase orders which she then sends to DCMO BOCES for input into the accounting system. The Board has adopted a procurement policy governing purchases not subject to competitive bidding.

We reviewed internal controls over the purchasing process to determine if they were appropriately designed and operating effectively. Our examination included interviewing local officials; testing randomly selected claims for proper authorization and compliance with the District's procurement policy; scanning warrants for travel expenditures and credit card purchases and reviewing related claims for authorization, reasonableness and proper support; and testing for conflicts of interest.

Our testing disclosed that District officials had adequate controls over their purchasing processes.

Payroll

The Board is responsible for establishing an effective system of internal controls over its payroll processes as well as overseeing all aspects of personnel employment along with the Superintendent and other management. Salaries, wages and fringe benefits are determined by provisions in collective bargaining agreements and/or individual employment contracts. The District Clerk maintains personnel files for all District employees. District staff, in conjunction with DCMO BOCES, utilizes Finance Manager computer software for payroll processing. The Accounts Payable Clerk summarizes time worked by part-time employees and provides it to the District Treasurer who in turn provides payroll information for all employees to DCMO BOCES. Staff at DCMO BOCES process all paychecks. The checks are sent back to the District Treasurer for his signature and distribution. All of the District's payroll records are kept on-site at DCMO BOCES for three years.

We reviewed internal controls over the payroll process to determine if they were appropriately designed and operating effectively. Our examination included interviewing local officials; reviewing collective bargaining agreements and individual employment contracts; verifying pay rates, leave time, health benefits and retirement and testing payroll transactions for selected employees for three randomly selected months.

Our testing disclosed that District officials had adequate controls over their payroll processes.

APPENDIX A

RESPONSE FROM SCHOOL DISTRICT OFFICIALS

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

The District's response letter included seven separate attachments, totaling 27 pages. Because the District's response letter provides sufficient detail of its actions, we did not include the attachments in Appendix A.

Delaware Literary Institute



David R. Whipple,
Interim Superintendent
Julie C. Lambiasi,
Principal

Franklin Central School

Board of Education:
Joan Cronauer
Linda DeAndrea
Christopher Kemp
Patricia Taggart
Thomas Worden

April 18, 2006

[REDACTED]
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Binghamton NY 13901-4417

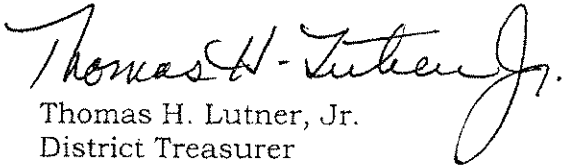
Dear [REDACTED]

The Report of Examination for the period July 1, 2004 - August 2, 2005 forwarded to us on March 30, 2006 has been reviewed. An exit discussion with members of your staff was also held at the Franklin Central School on Tuesday, April 11, 2006.

The District's Official Response, with attachments, is forwarded herewith.

The Board of Education and management of the Franklin Central School appreciate the efforts of the State Comptroller and his staff on behalf of the people of the State of New York. The recommendations in your Report of Examination will assist us in achieving our educational goals efficiently.

Truly yours,


Thomas H. Lutner, Jr.
District Treasurer

Official Response to Report of Examination April 18, 2006

I have reviewed the Report of Examination prepared by members of the staff of the New York State Comptroller. The purpose of the audit was to review the adequacy of internal controls over the financial operations of the Franklin Central School District.

The report, covering the period July 1, 2004 through August 2, 2005, found that internal controls over cash receipts and disbursements, purchasing and payroll were appropriately designed and operating effectively. Deficiencies were noted in controls over capital assets. The district agrees with the findings.

Background

When I came to the Franklin Central School as District Treasurer on July 6, 2001 I reviewed the policies and certified financial statements of the District. The purpose of this review was to gain an understanding of the internal control structure, assess risks and establish priorities.

During that initial review, I noted that the District was receiving a qualified opinion from its CPA because capital assets were reported at appraised value rather than original cost, as required by generally accepted accounting principles. I also noted that the last physical inventory of capital assets was conducted in 1994 by the District's consultant, the Industrial Appraisal Company.

My review discovered that fixed asset authorization and validity controls were strong, but recording, accountability and protection controls were weak.

Assessment of Control Environment

Despite the weaknesses identified, I concluded that reasonable assurance existed that assets were properly safeguarded and defalcations did not exist. Given the size of the organization, the stable and experienced work force, and my assessment of the character of the employees, management and board members, I felt the priority was in the financial reporting area, especially given the likelihood that a bonded project would occur during my tenure as Treasurer and the impact a qualified opinion could have on the cost of capital.

Establishment of an Action Plan

I scheduled a meeting with the Industrial Appraisal Company during the Fall of 2001. During that meeting an Action Plan was established. A summary of that plan follows:

1. Bring financial reporting into full conformity with generally accepted accounting principles by restating fixed assets to original cost using normal costing techniques where required. This would also meet the requirements of GASB34.
2. Conduct a new fixed asset inventory.
3. Purchase or develop locally a fixed asset computerized reporting system to facilitate timely record keeping and controls.
4. Formalize policies.

On February 12, 2002 the Industrial Appraisal Company forwarded its proposal to help us meet these objectives. The District signed the agreement on February 27, 2002. The agreement included the following actions:

1. Restate all assets to original cost and calculate depreciation to comply with GASB34 requirements.
2. **Defer the retagging of moveable equipment to a later date. Because all schools and municipalities were required to meet GASB34 deadlines, inordinate demands on limited staff at Industrial Appraisal Company made it impossible to retag equipment at this time.**
3. Purchase Visual Fixed Assets Control System Software from Industrial Appraisal Company. Once the retagging phase of the action plan was completed, this software would become the internal control vehicle for fixed assets at the Franklin Central School.

On March 12, 2002 the Industrial Appraisal Company acknowledged our agreement and put us into their schedule. Because of the heavy demand on their resources, the actual GASB34 inventory did not occur until January 2003. This completed phase 1 of our action plan related to financial reporting.

On June 30, 2003 the District received an unqualified opinion on its financial statements for the first time. This milestone was the direct result of the January 2003 restatement project conducted by Industrial Appraisal Company.

On June 30, 2004 the District issued its financial statements in full conformity with GASB34.

On November 28, 2005 the Industrial Appraisal Company submitted an agreement to return to Franklin to complete the second phase of our action plan – the retagging of moveable equipment.

On April 10, 2006 the Industrial Appraisal Company returned to Franklin and retagged the moveable equipment.

Next Steps

We will incorporate the steps already in progress into a formal Corrective Action Plan with the New York State Comptroller's Office to guarantee that the deficiencies noted in the Report of Examination are corrected.

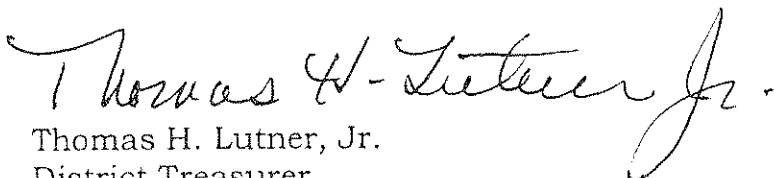
The Corrective Action Plan will address all issues in the Comptroller's report, including policies, segregation of duties, and proper recording.

Conclusion

The Comptroller's Report of Examination confirmed my own assessment of the control environment when I came to Franklin nearly five years ago. Despite some weaknesses in fixed asset controls in the areas of recording, accountability and protection, all sampled items were located and no defalcations were discovered.

A stable work force of high moral character is a boon to any district and can cover a multitude of internal control sins. On the other hand, technically complete internal control systems can be circumvented by devious individuals. Yet a traditional system of controls remains the best defense to safeguard the public's investment.

The audit was beneficial because it will accelerate the steps already in progress to improve fixed asset accounting controls at Franklin. Fixed asset accounting is seldom a high priority in any organization. The Comptroller's audits will change that throughout New York State.


Thomas H. Lutner, Jr.
District Treasurer

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. In order 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.

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, 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 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 all areas we evaluated for further audit testing.

We compared the capital assets control account balances in the general ledger to the detailed property records. We attempted to verify that selected items listed in the District's detail property records were in the proper District location and custody by physically viewing them. We verified that assets acquired during the audit period were approved and recorded in purchase orders, the minutes, and the detail property records. We conducted an inventory of assets located in the main office by comparing the tag identification numbers on assets to the property records.

We reviewed pertinent documents including: cancelled checks, bank statements, payrolls, purchase orders and claims, inventory listings, and various other accounting and financial reports. We reviewed bank reconciliations for accuracy, completeness and timeliness. We verified that selected receipts were deposited timely. We tested various claims to determine if they were adequately itemized. We verified that information included on cancelled checks agreed with related supporting documentation and reviewed them for any unusual, improper, or suspicious payees. We reviewed check stock to verify that checks were used in sequence, are physically secure, and voided and unused checks are accounted for. We verified that transfers made were properly authorized, approved and documented.

We compared vendor contact information with employee address listings for any potential conflicts or incompatibilities. We scanned warrants and tested claims to verify that purchases were properly authorized and bids were obtained when appropriate. We scanned purchase order listings to verify that master purchase orders were used sparingly and that dollar limits were reasonable. We tested claims

to verify that travel and meal reimbursements, as well as credit card purchases, were authorized, reasonable, and supported.

We verified hours worked recorded on payrolls were supported by time sheets and pay rates were supported by approved contracts. We examined time sheets for signatures of both employees and supervisors. We verified payroll calculations were accurate and traced payroll information to cancelled checks, matching dates, payees, and amounts. We identified any changes in bank account numbers for direct deposits. We verified that leave time requests were proper and matched the attendance records.

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

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APPENDIX D

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