



# Hancock Central School District Internal Controls Over Cash Disbursements

Report of Examination

Period Covered:

July 1, 2004 - December 31, 2005

2006M-63



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# State of New York Office of the State Comptroller

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## Division of Local Government Services and Economic Development

September 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 Hancock Central School District — Internal Controls Over Cash Disbursements.

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

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# EXECUTIVE SUMMARY

The Hancock Central School District (District) is governed by the Board of Education (Board) which comprises 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. Some administrators perform multiple functions for the District. The Superintendent authorizes District purchases by serving as its purchasing agent. The Business Manager serves as the District's Treasurer.

The Board of Education did not establish the position of internal claims auditor during our audit period, so the Board is responsible for auditing and approving or denying claims against the District. The District's three-person business office processes financial transactions using a computerized financial management system known as "Info-Matic."

### **Scope and Objective**

The objective of our audit was to determine if controls over cash disbursements are appropriately designed and operating effectively for the period July 1, 2004 to December 31, 2005. Our audit addressed the following related question:

- Has the District established adequate internal controls over cash disbursements to protect against fraud, abuse and professional misconduct, and are those controls operating effectively?

### **Audit Results**

Our examination of internal controls over cash disbursements revealed the Board of Education did not audit claims or appoint an internal claims auditor. Despite this significant internal control weakness, our tests of 250 claims paid during our audit period did not reveal any material exceptions.

We also identified weaknesses in internal controls over the computerized financial management system. Specifically, the District's financial system does not require sign-on passwords to gain access, and all three business office employees have the ability to change their own access rights within the system without prior supervisory approval or notification. Additionally, the financial management system does not produce audit logs that can be used to monitor system and user activity. We also found inaccuracies in vendor history reports which were the result of formula errors in the computer system. The software vendor updated the formulas to produce correct reports during our audit fieldwork.

Lastly, the District improperly paid the Business Manager a \$1,500 “bonus incentive” related to work done to implement the provisions of Statement 34 of the Governmental Accounting Standards Board (GASB 34). This bonus incentive was not provided for in his employment contract and it constitutes a prohibited gift of public funds because the payment was intended for services that had already been rendered. The District has taken proactive steps to address its lack of an independent claims auditor and to recoup its payment to the Business Manager.

### **Comments of District Officials**

The results of our audit 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 audit findings and recommendations and indicated they planned to take corrective action.

# Introduction

## Background

The Hancock Central School District (District) is located in the Towns of Hancock, Deposit, and Tompkins in Delaware County. The District is governed by the Board of Education (Board) which comprises 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.

During the 2004-05 school year, the District had an enrollment of more than 490 students in two schools. The District had about 110 employees and operating expenditures of approximately \$8.8 million. The major revenue sources for the District are real property taxes and State aid, and the major expenditures are employee salaries and related fringe benefits.

Because this is a small school district, some managers perform multiple functions for the District. The Superintendent authorizes the District's purchases by serving as its purchasing agent. In addition, the Business Manager, who also serves as the Treasurer, is responsible for recording and reporting the District's financial activity. The Board did not establish the position of internal claims auditor during our audit period, so the Board was responsible for auditing and approving or denying claims against the District. The District's three-person business office processes financial transactions using a computerized financial management system known as "Info-Matic."

## Objective

The objective of our audit was to determine whether the District's controls over cash disbursements are appropriately designed and operating effectively. Our audit addressed the following related question:

- Has the District established adequate internal controls over cash disbursements to protect against fraud, abuse and professional misconduct, and are those controls operating effectively?

## Scope and Methodology

We examined the internal controls related to cash disbursements for the period July 1, 2004 to December 31, 2005.

We interviewed appropriate District officials and tested cash disbursements records such as claims, warrants, payroll journals, vendor history reports and other documents of the District. 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 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 audit findings and recommendations and indicated they planned to take corrective action.

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

## Cash Disbursements

An internal control system, which is established by management and implemented by District officials, is the integration of activities, plans, attitudes, policies and efforts of the people in an organization to provide reasonable assurance that the organization will achieve its objectives. In general, the objectives of internal controls over cash disbursements are to ensure that cash is disbursed only upon proper authorization, when supported by the appropriate documentation, for valid business purposes, and is properly recorded. 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.

We identified weaknesses in the District's claims audit process and controls over the computerized financial management system that, if not corrected, could lead to errors or irregular activities occurring and not being detected. We also found that the District improperly paid a \$1,500 "bonus incentive" to the Business Manager for work related to the implementation of Statement 34 of the Governmental Accounting Standards Board (GASB 34).

### **Lack of an Independent Audit of Claims**

The Board is responsible for auditing the District's claims before they are paid.<sup>1</sup> If the Board chooses, it may adopt a resolution to appoint an internal claims auditor to assume the powers and duties of the Board with respect to auditing claims.<sup>2</sup> Conducting a proper audit of claims before the District pays them is an integral part of any internal control system. The internal claims auditor, or the Board if it has not appointed an internal claims auditor, should conduct a deliberate and thorough review to determine that proposed payments are proper and valid charges against the District, and that they are incurred by authorized officials. In addition, the internal claims auditor or Board should determine that the District, or its representatives, actually received the goods and/or services described in the claims by viewing detailed receipts with written statements from District officials to that effect. In essence, the internal claims auditor or Board is responsible for ensuring all claims are legitimate before they are paid.

During our audit period the Board did not conduct an audit of the claims prior to disbursement, nor had the Board appointed an internal claims auditor to review claims on behalf of the Board. The accounts

<sup>1</sup> New York State Education Law, Section 1724

<sup>2</sup> New York State Education Law, Section 1709

payable clerk was responsible for entering disbursements into the financial management system, creating the claim packets, verifying the purchases by matching the purchase orders to the invoices, footing the invoices, and verifying the appropriate signatures were in place. Although the Board did review warrants (listings of claims) after the related checks were disbursed, the District did not have controls in place for the independent review of the claims processed by the accounts payable clerk.

Because of the lack of a claims auditor during our audit period, we examined 100 District claims for reimbursements to senior district management, aggregating more than \$9,000, and another 150 District claims judgmentally selected from three months during our audit period aggregating more than \$935,000, that were not reviewed by an independent person prior to payment. Our testing did not reveal any material exceptions related to the disbursements reviewed. Nevertheless, the independent audit of claims is an essential function within any internal control system.

Subsequent to our audit period, the District hired an independent claims auditor, who will begin working for the District in September 2006. The District established job duties and descriptions for the position, and will pay the internal claims auditor on a per day basis. The addition of this position will provide an independent review of claims prior to payment and help strengthen controls over disbursements.

## **Financial Management System**

The use of information technology affects the fundamental manner in which transactions are initiated, recorded, processed, and reported. The extent to which computer processing is used in significant accounting applications, as well as the complexity of that processing, determines the specific risks that information technology poses to an entity's internal control. The District's widespread use of information technology presents a number of internal control risks that must be addressed. These risks include the following: reliance on systems or programs that are inaccurately processing data, processing inaccurate data, or both; unauthorized access to data; unauthorized changes to data in master files; and potential loss of data. Controls that can be used to address these risks consist of a combination of automated controls and manual controls.

The District uses a software package known as "Info-Matic" to process its financial transactions. Our audit disclosed a number of weaknesses in controls over the District's computer operations:

Sign-On Passwords — Access controls should provide reasonable assurance that computer resources are protected from unauthorized use or modifications. To control electronic access, a computer system or application needs a process in place to identify and differentiate among users. User accounts identify users and establish relationships between a user and a network, computer, or application. These accounts are created by the system administrator and contain information about the users (such as passwords and access rights to files), applications, directories, and other computer services.

Computer passwords are one of the primary and basic access controls over computer systems. Strong passwords contain combinations of upper- and lower-case letters, numbers, and punctuation, and are at least eight characters long. They should not contain words found in the dictionary; hardware or software names; repeated letters or numbers; addresses; phone numbers; or the users' name, family names, or pets' names. Strong passwords can help restrict improper access to computer network systems and files and can thereby help prevent the loss, exposure, or corruption of sensitive information. To protect confidentiality, users should change passwords every 30 to 90 days.

The District's financial management system does not require sign-on passwords to access the system. It only requires a username, which could be easily ascertained by an unauthorized person. Because the system does not require sign-on passwords, there is a significant risk of unauthorized access to the financial management system.

Control Over User Rights — To ensure segregation of duties and internal controls, the computer system should allow access to users for certain functions based on their job descriptions and responsibilities. Having access controls in place prevents users from being involved in multiple aspects of financial transactions.

The Info-Matic financial management system is installed on three computers within the District. These computers are assigned to the Business Manager, the accounts payable clerk, and the Superintendent's secretary. All three business office employees have the following two menu items available on their computers: "Info-Admin," this application controls the access designation, user rights and system settings; and "Info-Fund," this application is for all aspects of cash receipts and disbursements, journal entries, and bank reconciliations. The third module, "Info-Pay," which controls all aspects of payroll, is not shared by all three individuals: it resides solely on the accounts payable clerk's computer.

The Info-Admin application controls user access through three access rights categories in the Info-Fund and Info-Pay applications. The three access categories are “All Access,” “Some Access,” and “No Access.” The ability to restrict the access levels of different users is a good control feature in the computerized financial management system; however, we found that each person who has access to Info-Admin can change his or her individual rights without prior supervisory approval, or notification to the computer department or to another designated individual. The three computer users in the business office each have access to Info-Admin on their computer. This condition bypasses the access rights control in the financial management system and it presents potential risks for the District. For example, an authorized computer system user that was assigned “Some Access” in the Info-Fund application could change his or her access designation to “Full Access” without the system prompting for any supervisory approval, and without notification to another party that a change has been made in the system. Ideally, the ability to change access rights to the financial management system should be reserved to an individual external to the business office function, and access should only be changed with prior supervisory approval.

The District should establish a hierarchy of access control that will allow management to control individual access and changing of user rights. District management should be aware of access changes in the financial management system to ensure appropriate separation of duties is being maintained.

Audit Logs — A computerized financial management system should provide a means of determining, on a constant basis, who is accessing the system and what transactions are being processed. Audit logs (commonly known as “audit trails”) maintain a record of activity by system or application process. The audit log should provide information such as: (1) the identity of each person who has accessed the system; (2) the time and date of the access; (3) what activity occurred; and (4) the time and date of logoff. Ideally, management, or management’s designee, would review this audit log or audit trail to monitor the activity of users who access the financial management software. This tool provides a mechanism for individual accountability, reconstructing events and problem monitoring.

We questioned District officials regarding the availability of an audit log. District officials were not aware of such a report. When we contacted the software vendor directly, a staff member informed us that the system is currently incapable of producing an audit trail report for District officials to use to monitor system and user activity. This is a significant weakness because without the availability and periodic

review of audit logs, unauthorized activities could go unnoticed and unresolved.

Controls Over Computer Output — Accounting records, manual or computerized, should provide accurate information to manage the District's finances. Output controls, such as reconciling input (source) documents with output reports, are used to ensure that output is complete and accurate.

The Info-Matic computer system maintains vendor history reports that summarize all activity for each vendor. The system can generate an individual vendor history report that shows all disbursements and other activity for a vendor for a given period of time. Additionally, the system can generate a summary report that shows the total amount of disbursements associated with each vendor for a specific period of time.

During our review of the individual and summary vendor history reports and selected claims, we noted that the individual vendor history reports did not match the vendor history summary reports in total for the 2004-05 fiscal year, and the period July 1, 2005 to December 31, 2005. Based on our testing, we determined that the vendor history summary reports were totaled incorrectly and did not contain the same total amounts as the individual vendor history detail reports. District officials were not aware that the vendor history reports were inaccurate until we brought this matter to their attention. The District contacted the software vendor, and the vendor concluded the system contained formula errors that were generating the erroneous vendor history summary reports. The software vendor updated the formulas within Info-Fund during our audit. We subsequently compared the individual and summary reports with claims and concluded that the system had been corrected.

When computer output reports are inaccurate or incomplete, it has a negative impact on District officials' ability to effectively monitor the District's financial activity.

### **Improper Payment to Business Manager**

School districts establish the salary and benefits for employees in written labor agreements they negotiate with collective bargaining units and individual employees. In the absence of a contractual obligation, school districts may not provide additional consideration to employees for services that were previously performed.

During the 2004-05 school year, the District implemented the provisions of Statement 34 of the Government Accounting Standards Board (GASB 34), which required changes to the presentation of the annual financial statements. We found that the District paid the Business Manager \$1,500 as a “bonus incentive” for his work regarding the GASB 34 conversion. The Board did not pass a formal resolution authorizing the incentive bonus; however, the President of the Board said that the Board was made aware of the payment before it was made, but after the work was performed. According to the Superintendent, the work required for the GASB 34 conversion was over and above the normal duties of the Business Manager. After completion of the work, the Superintendent presented this information to the Board along with his suggestion that the Business Manager receive the bonus. A memorandum signed by the Superintendent directed the accounts payable clerk to pay the cash bonus incentive to the Business Manager “per the guidance of the Board of Education.”

The State Constitution<sup>3</sup> prohibits gifts and loans of school district money, or property to, or in aid of, any private individual. Prospective increases in salary to be paid to school district officers and employees are not prohibited by the State Constitution. However, payments of retroactive salary increases and bonuses for services already rendered violate the constitutional prohibition on gifts in the absence of a contractual obligation, such as a collective bargaining agreement, that would render the payment consideration for services to be performed in the future.

Based on the information provided by the District, the payment of the “bonus incentive” was intended as consideration for services performed in the past, not the future. Therefore, it appears that the payment was a prohibited gift of public funds.

At the conclusion of fieldwork, District officials provided us with a memorandum to the Business Manager that stated the \$1,500 payment would be deducted from the June 23rd payroll.

## Recommendations

1. District officials should work with the Info-Matic software company to update the financial management system. This update should include requiring strong passwords to access the system, and creating audit logs to enable District officials to monitor user activity. If Info-Matic cannot provide these basic control functions, the District should investigate the possibility of obtaining a new computerized financial system.

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<sup>3</sup> Article VIII, Section 1

2. District officials should evaluate employee job descriptions and assign computer system user rights that match job functions. Officials should restrict access to the Info-Admin module of the financial management system.
3. District officials should periodically compare output reports produced by the financial management system with source documentation to ensure that the system is operating correctly.
4. The Board should ensure recovery of the \$1,500 incentive bonus that was authorized and paid to the Business Manager after he had already performed work related to the implementation of GASB 34.

## **APPENDIX A**

### **RESPONSE FROM DISTRICT OFFICIALS**

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

# HANCOCK CENTRAL SCHOOL

## ADMINISTRATION

Terrance P. Dougherty, Superintendent  
Michael Williams, 5-12 Principal  
Carol A. Daddezio, K-4 Principal  
Scott R. MacDowall, Business Manager

67 EDUCATION LANE

HANCOCK, NEW YORK 13783-1190

(607) 637-2511

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**August 17, 2006**

## **Hancock Central School District Response to New York State Comptroller's Office Audit**

**Prepared by Dr. Terrance P. Dougherty  
Superintendent of Schools**

The Hancock Central School District recently completed a comprehensive audit of "Internal Controls over Cash Disbursements." Throughout the audit process, Hancock Central School District officials fully cooperated with the auditor, believing the audit process could only serve to improve District internal controls and financial operations. Superintendent Dr. Terrance P. Dougherty commented, "We take the audit findings seriously and fully intend to utilize its recommendations to assist our efforts to strengthen policies, procedures and internal controls." As such, the District immediately addressed areas in need of improvement that were cited by the auditor.

First, with respect to the position of internal claims auditor, the District contracted with a internal claims auditor, whose services are scheduled to begin on September 1, 2006. Internal procedures and job descriptions have been modified as needed to fully implement the internal claims auditor position and the recommendations of the auditor.

Second, with respect to the financial management system, the District has made many changes and updates to the software and to District procedures. In order to better protect against system failure, the District has changed how it handles the storage of backup tapes. A coverage plan for the technology coordinator has been implemented to provide for assistance with the financial management system when the technology coordinator is absent. In addition, the District's security protocol for the server has been reviewed and clarified with District personnel, and written protocols to improve security have been put into place. Other changes include merging inventory databases, installing updates to allow for user monitoring, creating passwords, and limiting access to the Info-Admin function.

Finally, the School Business Official immediately repaid to the District, in full, the \$1500.00 bonus paid to him by the Board of Education. This repayment was deducted from the June 23rd, 2006 payroll. The District granted the School Business Official the bonus because of his hard and extensive work in implementing GASB 34 in the District. The work the School Business Official did was far above and beyond his job description, and the bonus was paid to recognize the extent of his extra effort. As is the usual procedure, the bonus was paid upon completion of the work. The Board was fully aware of and approved the bonus but did not realize a resolution or contract was required. Had the Board known that the process used was erroneous, it would have drafted a contract regarding payment of the bonus before the extra work was completed.

## 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 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 objective and scope by selecting for audit those areas most at risk. We selected the area of cash disbursements for further audit testing.

When testing cash disbursements, we focused our attention on expenditure reimbursements paid to senior district management, wire transfers, and compensation for certain District staff. We also tested a judgmental sample of various claims from three test months during our audit period. We focused on adherence to District policies and procedures, as well as pertinent laws and regulations related to cash disbursements and claims processing. We examined the following records to determine the effectiveness of internal controls pertaining to the cash disbursements function and to identify any associated effect of deficiencies found in those controls:

- Vendor history reports (summary and individual)
- Purchase requisition forms
- Purchase orders
- Claim packages
- Employee reimbursement forms
- Detail warrants
- Payroll journals
- Payroll transaction reports (summary and individual)
- Personnel files
- Cancelled checks
- Bank reconciliations
- Cash control accounts.

We interviewed appropriate District officials to obtain an understanding of internal controls over the District's financial management system. We also observed District employees' access rights to the financial management system and contacted the software vendor to determine the availability of audit logs.

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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