



# Phoenix Central School District Internal Controls Over Financial Operations

Report of Examination

Period Covered:

July 1, 2004 - June 30, 2005

2006M-12



# Table of Contents

	<b>Page</b>
<b>AUTHORITY LETTER</b>	3
<b>EXECUTIVE SUMMARY</b>	5
<b>INTRODUCTION</b>	7
Background	7
Objective	7
Scope and Methodology	8
Comments of Local Officials and Corrective Action	8
<b>TREASURY, ACCOUNTING AND CLAIMS AUDITING DUTIES</b>	9
Treasury and Accounting Duties	9
Internal Claims Auditor	10
Recommendations	11
<b>CAPITAL ASSETS</b>	13
Policy	13
Records	13
Recommendations	14
<b>APPENDIX A</b> Response From Local Officials	16
<b>APPENDIX B</b> Audit Methodology and Standards	20
<b>APPENDIX C</b> How to Obtain Additional Copies of the Report	22
<b>APPENDIX D</b> Local Regional Office Listing	23

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

On an annual basis, the Board appoints an Internal Claims Auditor who assumes the Board's powers and duties of approving or denying claims against the District. Responsibilities relating to the District's finances, accounting records and reports are largely those of the Business Administrator and the Treasurer. All financial transactions are processed by the Onondaga-Cortland-Madison BOCES (BOCES) in conjunction with a Regional Information Center.

### **Scope and Objectives**

The objective of our audit was to examine the District's internal controls relating to treasury, accounting and the internal claims auditing duties, and capital assets for the period July 1, 2004 to June 30, 2005. Our audit addressed the following related questions:

- Did the Board implement and monitor internal controls relating to the District's treasury, accounting and the internal claims auditing duties?
- Did the Board implement adequate internal control policies and procedures to protect and account for District capital assets?

### **Audit Results**

We found instances where the Board had either not established internal controls or controls that had been implemented were improperly designed or not operating effectively. As a result, the District is vulnerable to the possibility of errors and/or irregularities occurring and not being detected in a timely manner.

The assignment of job duties at the District does not provide for adequate segregation of duties (checks and balances) over financial transactions. Duties of the Treasurer include receiving cash, entering receipt information into the accounting system, making bank deposits, preparing and posting journal

entries, reconciling the bank accounts, and preparing and signing manual checks. These functions are incompatible. Concentrating these key duties with one individual weakens internal controls and significantly increases the risk that errors and/or irregularities might occur and go undetected. We also found that the Treasurer does not directly oversee the process whereby her signature is electronically applied to computer generated checks and does not require banks to return cancelled checks (or copies) to the District. As a result, District officials have no assurances that signed checks are being produced for only legitimate District expenses.

The Internal Claims Auditor reported to the Business Administrator rather than directly to the Board. As a result, the effectiveness of this process is diminished because the Board is not alerted to concerns identified during the claims audit. While the internal claims audit process is functioning effectively, the Internal Claims Auditor approved nine claims for payment based on a work order, fax or photocopy of an invoice. As a result, a \$908 claim for the purchase of tires was paid twice, once based on a work order and a second time based upon the submission of an invoice. The duplicate payment was not detected by the Internal Claims Auditor or other District officials. After we brought this to the attention of District officials, they received a refund from the vendor. Approving claims on the basis of anything other than original invoices increases the risk of duplicate payments occurring. In addition, the Board had not adopted policies governing the payment of cell phone, travel or meal related claims. Such policies would assist the Internal Claims Auditor in determining the appropriateness of cell phone, travel and meal claims presented for audit and approval.

District officials did not ensure that capital assets are protected from loss by adopting a comprehensive capital asset policy, maintaining complete, accurate, up-to-date perpetual inventory records, conducting periodic inventories and decaling or tagging all District assets.

### **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 Phoenix Central School District (District) is located in the Towns of Schroepfel, Palermo, Granby, Volney and Hastings in Oswego County, and the Towns of Clay and Lysander in Onondaga County. There are four schools in operation within the District, with approximately 2,300 students and 570 employees. The District's budgeted expenditures for the 2004-05 fiscal year were \$32 million, funded primarily with State aid, real property taxes and grants.

The District is governed by the Board of Education (Board) which is comprised of nine elected members. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the District's chief executive officer and is responsible, along with other administrative staff, for day-to-day District management under the Board's direction. On an annual basis, the Board appoints an Internal Claims Auditor who assumes the Board's powers and duties in regard to approving or denying claims against the District. Responsibilities relating to the District's finances, accounting records and reports are largely those of the Business Administrator and the Treasurer. All financial transactions are processed by the Onondaga-Cortland-Madison BOCES (BOCES) using a software package known as Munis. The District's financial statements undergo an annual audit by an independent CPA firm.

The District's internal controls are a process effected by the Board, department heads and other personnel, and are designed to provide reasonable assurance regarding the achievement of the Board's objectives. It is essentially a coordinated set of policies and procedures designed to help ensure that financial reporting is accurate, laws and regulations are complied with, and the District operates efficiently and effectively. A good system of internal control can help prevent or identify errors and/or irregularities in a timely manner.

## Objective

The objective of our audit was to examine the District's internal controls relating to treasury, accounting and the internal claims auditing duties, and capital assets for the period July 1, 2004 to June 30, 2005. Our audit addressed the following related questions:

- Did the Board implement and monitor internal controls relating to the District's treasury, accounting and the internal claims auditing duties?

- Did the Board implement adequate internal control policies and procedures to protect and account for District capital assets?

**Scope and  
Methodology**

During this audit we examined internal controls relating to treasury, accounting and the internal claims auditing duties, and capital assets of the Phoenix Central School District for the period July 1, 2004 to June 30, 2005.

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  
Local Officials and  
Corrective Action**

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

## Treasury, Accounting and Claims Auditing Duties

An internal control system, which is established by management and implemented by District officials, is the integration of the activities, plans, attitudes, policies and efforts of the people of an organization to provide reasonable assurance that the organization will achieve its objectives. The foundation of any effective control environment is competent managers with integrity that attentively monitor operations. Having a good control environment helps ensure that all employees follow District policies and procedures.

We identified internal control weaknesses in the District's operations relating to treasury, accounting and the internal claims auditing duties that could lead to errors or irregularities occurring and not being detected.

### **Treasury and Accounting Duties**

An effective system of internal control requires the separation of duties so that no single individual controls most or all phases of a transaction. Concentrating key duties (e.g., recordkeeping, reconciling cash and preparing checks) with one individual weakens internal controls and significantly increases the risk that errors and/or irregularities might occur and go undetected.

The assignment of job duties at the District does not provide for adequate segregation of duties (checks and balances) over financial transactions. Duties of the Treasurer include receiving cash, entering receipt information into the accounting system, making bank deposits, preparing and posting journal entries, reconciling the bank accounts, and preparing and signing manual checks. These functions are incompatible because one employee is not independently checking the work of another employee during the course of normal duties.

The law requires the actual or facsimile Treasurer's signature be affixed to District checks by the Treasurer or affixed under the Treasurer's direct supervision. Except for occasional manually prepared checks, District checks are computer generated with the Treasurer's signature imprinted on them. The Treasurer's signature is applied to the check when the District's disbursement records (payrolls and warrants) are processed by BOCES at the Regional Information Center. This procedure does not allow for the Treasurer's direct supervision over the signature process. As a result, District officials have no assurances that signed checks are being produced for only legitimate District expenses.

We further noted that after BOCES personnel apply the Treasurer's embedded signature to checks, the signed checks are returned to the business office secretary who mails them to the payees. The Treasurer does not review the signed checks prior to mailing. In addition, since November 2003, the District does not receive actual cancelled checks or copies (electronic or otherwise) of cancelled checks from the bank. If actual cancelled checks are not retained for examination and audit, proper alternative documentation in the form of check images supplied by the bank must be provided for. Such check images should show both sides of the check and would be considered the equivalent of original cancelled checks for purposes of record keeping and auditing requirements. If cancelled checks are unavailable for examination, District officials have no assurances that signed checks are being produced for only legitimate District expenses. The quality of auditing procedures undertaken by internal and external auditors is also severely hampered when cancelled checks are unavailable. As part of our audit of the District we requested copies of the District's cancelled checks from the bank. We found no errors or irregularities in 476 checks reviewed.

### **Internal Claims Auditor**

Another important aspect of the District's control environment rests with the position of Internal Claims Auditor. The Internal Claims Auditor assumes the powers and duties of the Board for approving or denying claims against the District. The appointment of a highly ethical, inquisitive Internal Claims Auditor who has a clear understanding of what is expected, and reports regularly and directly to the Board and not to any other District staff or management, can increase the effectiveness of the District's internal control environment. The Internal Claims Auditor should also not be involved in any other business or accounting functions with the District.

The District's "Internal Auditor Policy"<sup>1</sup> states that on an annual basis the Board will appoint an individual who will be responsible for formally examining, allowing or rejecting all accounts, charges, claims or demands against the District. Furthermore, the policy describes what the auditing process should determine (e.g., the proposed payment is for a valid and legal purpose). The Internal Claims Auditor for the 2004-05 and current fiscal years is a full-time employee who also serves as a District typist and substitute teacher caller. She told us that the normal procedure is for her to bring questioned claims to the attention of the Business Administrator. As a result, the effectiveness of the internal claims audit process is diminished because the Board is not alerted to concerns identified during the claims audit.

---

<sup>1</sup> Adopted January 1, 1993 and reviewed on November 20, 2002.

We reviewed approximately 225 general fund claims paid in May 2005 totaling over \$1 million and other than the exceptions noted below, conclude that the internal claims audit process is functioning effectively.

- A \$908 claim for the purchase of tires was paid twice, once on March 17, 2005 based on a work order and a second time on April 14, 2005 based upon the submission of an invoice. The duplicate payment was not detected by the Internal Claims Auditor or other District officials. After we notified District officials, they received a refund from the vendor.
- Eight claims totaling \$3,079 were paid based on fax or photocopies of invoices.

Approving claims on the basis of anything other than original invoices increases the risk of duplicate payments occurring.

The District does not have policies relating to cell phones, travel or meal reimbursement. During the 2004-05 fiscal year, the District incurred \$3,512 in expenditures for cell phones, \$6,847 for meals and \$21,886 for travel. Policies are important to the overall operations of the District. They should provide clear guidelines for a particular segment of operations that should be followed by all employees. Without policies, there is no common standard for employees to follow which can result in misunderstanding by staff. A lack of policies relating to cell phone, travel and meal expenditures also makes it difficult for the Internal Claims Auditor to assess the reasonableness of claims presented for audit and approval. We reviewed nine cell phone, one travel and four meal claims and found that they were for valid District purposes.

## **Recommendations**

1. Financial related duties should be assigned so that the work of one individual independently verifies another's in the course of their regular duties. At a minimum, the duties of recordkeeping, check preparation and reconciling bank accounts should be separated.
2. The practice of allowing checks to be signed by computer imprinted signature without the direct supervision of the Treasurer should be discontinued.
3. The Treasurer should require District banks to furnish cancelled checks or alternative documentation in the form of check images.

4. The Internal Claims Auditor should report directly to the Board.
5. The Internal Claims Auditor should require that every claim contain an original invoice.
6. The Board should adopt written policies for cell phone usage, travel and meal reimbursement.

## Capital Assets

Capital assets are those assets that have a useful life of more than one year and include such things as land, buildings and building improvements, furnishings, vehicles and electronic equipment such as computers. The District's capital assets inventory represents a significant investment of resources. As of June 30, 2005, the District reported approximately \$34 million in capital assets of which approximately \$29 million was for land, buildings, and improvements other than buildings.

District officials must ensure that capital assets are protected from loss, that their value is maintained and that they are used effectively. This can be accomplished by adopting policies, maintaining perpetual inventory records, conducting periodic inventories and establishing other safeguards such as tagging all assets as belonging to the District. Periodic physical inventories of all capital assets are necessary to help ensure the accuracy and completeness of recorded amounts. Periodic physical inventories can also identify obsolete assets. The results of these counts should be compared to detailed inventory records and any discrepancies investigated.

### Policy

Every school district should have a capital asset policy. A comprehensive capital asset policy should include the Board's objectives relating to capital assets and include the duties, records and procedures related to achieve these objectives. The elements of the policy should include designation of a property control manager, how capital asset records will be maintained, when periodic inventories will be conducted, how capital assets will be physically identified as belonging to the District and any restrictions on access or use.

With the exception of a policy on the disposal of capital assets, the District does not have a capital asset policy. The lack of a policy increases the risk that District capital assets will not be adequately protected from loss or misuse.

### Records

Ideally, one person (the property control manager) should have overall responsibility for tracking capital assets, and for the accuracy and usefulness of the asset records. The person in charge of the property records should have restricted access to the property/assets. For example, the property control manager should not be the person accepting receipt of new assets. The business office secretary functions as the property control manager effective July 1, 2005. Prior to that time, an accounts payable clerk served in that capacity.

The detailed records maintained by the property control manager or other designated individual(s) must be complete, accurate and up-to-date. Each piece of moveable property should have a record that includes a description of the item (including make, model and serial numbers); the District's assigned identification number (where appropriate); the date, amount, vendor and voucher number for the purchase; the department having custody and the location within the department; and the source of funds used to purchase the item. Detailed records should also be maintained to account for assets loaned to District officials or employees. Periodic physical inventories of all capital assets are necessary to help ensure the accuracy and completeness of recorded amounts. The results of these counts should be compared to detailed capital assets records and any discrepancies investigated. Periodic physical inventories can also identify obsolete assets.

The District does not have a complete, accurate, up-to-date record of capital assets. In March 2005, a private firm prepared capital asset records for the District. The District supplied asset information to the firm for communications equipment, athletic uniforms, audio visual software, musical instruments, licensed vehicles, library books, land parcels, building capital projects, renovations and building additions. Assets with a dollar value over \$500 were tagged with an asset number and the asset location was noted in the inventory record.

We selected 11 capital asset purchases made during 2004-05 and traced them to inventory records. None of the items (\$24,308 truck, two laptop computers valued at \$1,718 and \$1,900 respectively, four camcorders valued at \$725 each, three electronic white boards valued at \$1,495 each and a \$9,995 mower) were recorded in the inventory records. Furthermore, we viewed the 11 capital assets and noted that only the truck was identified by some method such as a serial numbers, decaling or tagging. As a result, capital assets are at a risk of loss or misuse.

## **Recommendations**

7. The Board should establish a comprehensive capital asset policy that communicates its objectives concerning the duties, records and procedures required for protecting the District's capital assets.
8. Complete, accurate, up-to-date capital asset records should be established. Physical inventories should be conducted periodically and the results compared with the records. Any differences should be promptly investigated and resolved.

9. Each piece of property should be assigned an identification number. Whenever possible, the name of the District should be prominently displayed on property or equipment.

**APPENDIX A**  
**RESPONSE FROM LOCAL OFFICIALS**

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



# Phoenix Central School District

DISTRICT OFFICE  
116 VOLNEY STREET  
PHOENIX, NEW YORK 13135  
PHONE # (315) 695-1511  
FAX # (315) 695-1201

MARY BETH LOVEJOY  
Business Administrator

PETER COLUCCI  
Director of Human Resources

RITA E. RACETTE  
Superintendent of Schools

April 6, 2006

[REDACTED]

Chief Examiner  
Office of the State Comptroller  
333 East Washington Street  
Syracuse, NY 13202

[REDACTED]:

On behalf of the Phoenix School District Board of Education, administration and staff, I am hereby enclosing our response to the recommendations presented by the audit team from the State Comptroller's office.

Please be assured that the district will continue to work diligently to further strengthen our policies and procedures in order to incorporate the recommendations made by your office.

Sincerely,

Rita E. Racette  
Superintendent of Schools

RER/sme

Enclosure

**Response to State Audit Recommendations**

1. Financial related duties should be assigned so that the work of one individual independently verifies another's in the course of their regular duties. At a minimum, the duties of recordkeeping, check preparation and reconciling bank accounts should be separated.

Response: Our district office staff is small in numbers as is true of most district's our size. Separation of duties was identified in our independent audit report as well. We have begun the process of cross training in areas that are most vital to day-to-day operation of our district. Once trained, we may be able to shift some duties from one employee to another to provide for better separation of duties. We will continue to work with our independent auditors to establish appropriate procedures and training to best safeguard our district's financial position.

2. The practice of allowing checks to be signed by computer-imprinted signature without the direct supervision of the Treasurer should be discontinued.

Response: Our district is transitioning to an in-house financial system. Once the transition has occurred our treasurer will be able to supervise the electronic signing of checks.

3. The Treasurer should require District banks to furnish cancelled checks or alternative documentation in the form of check images.

Response: Our district currently receives check images in an electronic format.

4. The Internal Claims Auditor should report directly to the Board.

Response: Our Internal Claims Auditor reports directly to our Board of Education regarding findings when reviewing our warrants. Our Business Administrator performs the daily supervision with regards to work schedule, time off, etc.

5. The Internal Claims Auditor should require that every claim contain an original invoice.

Response: Our Internal Claims Auditor will make every possible attempt to require original invoices.

6. The Board should adopt written policies for cell phone usage, travel and meal reimbursement.

Response: The Board of Education's Policy Committee has scheduled meetings during the spring of 2006 to review drafts and develop a policy for Board review and final adoption by the end of the current fiscal year.

continued . . .

7. The board should establish a comprehensive capital asset policy that communicates its objectives concerning the duties, records and procedures required for protecting the District's capital assets.

Response: The Board of Education's Policy Committee has scheduled meetings during the spring of 2006 to review drafts and develop a policy for Board review and final adoption by the end of the current fiscal year.

8. Complete, accurate, up-to-date capital asset records should be established. Physical inventories should be conducted periodically and the results compared with the records. Any differences should be promptly investigated and resolved.

Response: Our district had a physical inventory completed during the spring of 2005. The data from said inventory was input to a web-based inventory program. Our district has put into place procedures for tagging, recording, moving and disposing of inventory items that went into effect July, 2006. It should be noted that during our state audit, it was stated by one of the auditors that he was able to locate all items selected from our inventory documentation.

9. Each piece of property should be assigned an identification number. Whenever possible, the name of the District should be prominently displayed on property or equipment.

Response: We will continue to tag all items deemed to be defined as equipment based on state guidelines and board policy.

April 4, 2006

## 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, 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 controls relating to treasury, accounting and the internal claims auditing duties, and capital assets for further audit testing.

To accomplish the objectives of this audit, our procedures included the following:

- We reviewed the key control activities of the Treasurer's office including the manner in which bank accounts are reconciled, duties are assigned and checks are signed.
- We examined paid claims for the purpose of determining whether they were for a valid, legal purpose, were sufficiently itemized and included original invoices, contained departmental approval, complied with bidding requirements, were mathematically correct, had an accurate appropriation code, agreed with the purchase order and warrant, and agreed with cancelled checks (which were obtained from the bank).
- We requested a listing of outside business interests of certain Board members and officers, and determined whether the District did business with any of these entities.
- We examined policies, recordkeeping and other safeguards relating to District capital assets and located capital assets identified in District 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

### HOW TO OBTAIN ADDITIONAL COPIES OF THE REPORT

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

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

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

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

**LOCAL REGIONAL OFFICE LISTING**

---

**BUFFALO REGIONAL OFFICE**

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

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

**ROCHESTER REGIONAL OFFICE**

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

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

**SYRACUSE REGIONAL OFFICE**

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

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

**BINGHAMTON REGIONAL OFFICE**

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

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

**GLENS FALLS REGIONAL OFFICE**

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

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

**ALBANY REGIONAL OFFICE**

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

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

**HAUPPAUGE REGIONAL OFFICE**

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

Serving: Nassau, Suffolk counties