



Waverly Central School District Internal Controls Over Capital Assets, Conflicts of Interest and Payroll

Report of Examination

Period Covered:

July 1, 2004 - February 28, 2006

2006M-97



ALAN G. HEVESI

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State of New York Office of the State Comptroller

Division of Local Government Services and Economic Development

August 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 Waverly Central School District — Internal Controls over Capital Assets, Conflicts of Interest and Payroll.

This audit was conducted pursuant to the State Comptroller's authority as set forth in Article V, Section 1 of the State Constitution and Article 3 of the General Municipal Law. The report contains opportunities for improvement for consideration by school district officials.

If we can be of assistance to you or if you have any questions concerning this report, please feel free to contact the local regional office for your county listed at the back of this report.

Respectfully submitted,

*Office of the State Comptroller
Division of Local Government Services
and Economic Development*



State of New York Office of the State Comptroller

EXECUTIVE SUMMARY

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

There are five schools in operation within the District, with approximately 1,800 students and 267 employees. The District's budgeted expenditures for the 2005-06 fiscal year are approximately \$21 million funded primarily with State aid, real property taxes and grants. The District's bi-weekly payroll distribution is approximately \$373,000 during the school year.

The District's inventory of capital assets represents a significant investment of resources. The District's audited financial statements included capital assets (e.g. furniture, equipment and computers) with a total net book value at June 30, 2005 of about \$6.6 million.

The New York State Legislature has passed General Municipal Laws §801, §802 and §803; and the Waverly Central School District has established a Code of Ethics detailing the circumstances under which members of the Board of Education or employees are prohibited from entering into agreements for compensation. Such rules of conduct exist to provide assurance that municipal business is conducted to avoid the appearance of, or the actual occurrence of, impropriety.

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 February 28, 2006. Our audit addressed the following related questions:

- Does the District have prohibited conflicts of interest with any District officials?
- Are internal controls over capital assets appropriately designed and operating effectively to safeguard district assets?
- Does the District have adequate segregation of duties over the payroll function?

Audit Results

Our audit of conflicts of interest related to District Officials revealed that one Board member (William Soprano) has a prohibited conflict of interest with the District. Mr. Soprano is an employee, part owner and an agent for The Partners Insurance Company. The District annually purchases their insurance policies from The Partners Insurance Company and Mr. Soprano is the authorized representative for that policy. The District paid about \$429,000 during our audit period to The Partners Insurance Company.

Our audit of capital assets revealed that assets totaling about \$40,000 purchased during the 2004-05 school year were not recorded on the capital asset inventory record. Further, we determined that the District does not monitor the fixed asset inventory, nor are assets tagged to identify them as District property. The District could improve procedures to ensure the capital asset inventory is accurate, detailed, complete, and up to date.

Our audit of payroll-related expenditures revealed the District does not have segregation of duties over payroll. The payroll clerk creates and deletes employees within the system, maintains the employee's time records, processes the payroll, and distributes the paychecks. The business manager reviews each payroll for mathematical accuracy prior to the payroll clerk entering the payroll into the financial management system (MUNIS). However, the business manager has full access to all payroll functions within MUNIS. Further, the audit disclosed weaknesses in assigning user rights to the financial management system and security over the electronic signature disk.

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 Waverly Central School District (District) is located in the Town of Barton, in Tioga County. The Board of Education (Board) which is comprised of nine elected members governs the District. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the chief executive officer of the District and is responsible, along with other administrative staff, for the day-to-day management of the District under the direction of the Board.

There are five schools in operation within the District, with approximately 1,800 students and 267 employees. The District's budgeted expenditures for the 2005-06 fiscal year are approximately \$21 million funded primarily with State aid, real property taxes and grants. The District's bi-weekly payroll distribution is approximately \$373,000 during the school year.

The District's inventory of capital assets represents a significant investment of resources. The District's audited financial statements included capital assets (e.g. furniture, equipment and computers) with a total net book value at June 30, 2005 of about \$6.6 million. The District has designated the Business Manager the responsibility of maintaining the capital asset inventory. The District annually contracts with Industrial Appraisal, an outside vendor, to record and update the capital asset listing for the District. School officials indicated that capital assets purchased that are equal to or greater than \$200 are capitalized and placed on the capital asset listing.

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 February 28, 2006. Our audit addressed the following related questions:

- Does the District have prohibited conflicts of interest with any District Officials?
- Are internal controls over capital assets appropriately designed and operating effectively to safeguard district assets?
- Does the District have adequate segregation of duties over the payroll function?

**Scope and
Methodology**

During this audit we examined the internal controls over capital assets, prohibited conflicts of interest for District Officials and segregation of duties over payroll of the Waverly Central School District for the period July 1, 2004 to February 28, 2006.

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

**Comments of District
Officials and Corrective
Action**

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

Conflicts of Interest

State statute and a resolution adopted by the Board of Education of the Waverly Central School District have established rules of conduct to provide assurance that municipal business is conducted to avoid the appearance of, or the actual occurrence of, impropriety.

Article 18 of the General Municipal Law governs conflicts of interests on the part of municipal officers and employees, including the officers and employees of school districts. Generally, section 801 provides that no municipal officer or employee shall have an interest in any contract with the municipality of which he/she is an officer or employee when such officer or employee, individually or as a member of a board, has the power or duty to (a) negotiate, prepare, authorize or approve the contract or authorize or approve payment, (b) audit bills or claims of the contract, or (c) appoint an officer or employee who has any of the above powers. For this purpose, a “contract” includes any claim or demand against a municipality. A municipal officer or employee has an “interest” in a contract when he or she receives a direct or indirect monetary or material benefit from a contract with the municipality that the officer or employee serves.

In addition, Article 18 requires school districts to adopt codes of ethics. The Waverly Central School District’s code of ethics states that members of the Board “shall not engage in, solicit, negotiate for, or promise to accept private employment, or render services for private interests, when that employment or service creates a conflict with, or impairs the proper discharge of, his or her official duties.” The policy further states: that “in addition to any penalty contained in any other provision of law, any person who knowingly and intentionally violates any of the provisions of the Board’s ethics policy and its accompanying regulation may be fined, suspended or removed from office or employment, as the case may be, in the manner provided by law.”

For the entire scope period, Mr. William Soprano was a member of the Waverly Central School District Board of Education. During that period, the District purchased certain insurance through an insurance agency named The Partners.¹ District officials informed us that they purchased their insurance coverage from this company prior to Mr. Soprano’s election to the Board of Education. To obtain payment for

¹ The District purchases the following insurance policies from The Partners: workers compensation, business auto, crime, commercial property, general liability, inland marine and an umbrella policy.

the insurance, The Partners submitted vouchers to the District. Each voucher was a “contract” with the District because it was a “claim” against the District. From July 1, 2004 through February 28, 2006, the District made payments to The Partners totaling \$429,259.

Mr. Soprano indicated that during the scope period he was an employee, part owner and agent for The Partners. He is also named as the authorized representative on the District’s insurance policies. In addition, Mr. Soprano indicated that he receives a commission, annually, based on his entire portfolio of business for the year. His commission is based on yearly policy sales, not individual deals. He said he could not determine the amount of commission he received based on his insurance dealings with the District.

Mr. Soprano has an “interest” in the District’s contracts with The Partners because he derives a monetary benefit as a result of those contracts; Mr. Soprano is also deemed to have an “interest” in those contracts because he is an “employee” and, presumably, as “part owner,” either a partner or stockholder of The Partners.

As a member of the Board of Education, Mr. Soprano has a number of powers and duties which may give rise to a prohibited interest in the contract, such as the power to “audit” bills and claims under the contract or to appoint someone to perform that function. Accordingly, Mr. Soprano has a prohibited conflict of interest under the provisions of General Municipal Law §801. Similarly, we also believe that Mr. Soprano violated the provisions of the Waverly Central School District’s Board Member Ethics Policy because he rendered services for The Partners, acting for The Partners with respect to the District’s insurance policies, when that service created a conflict with the proper discharge of his official duties.

Finally, we note that 803 of the General Municipal Law generally requires District officers and employees who have, will have or later acquire an interest in an actual or proposed contract, purchase agreement, lease agreement or other agreement, including oral agreements, with the District to publicly disclose in writing the nature and extent of the interest. The disclosure must be made as soon as the District officer or employee has knowledge of the actual or prospective interest. The disclosure must be made to the governing body of the District, which must include the disclosure in the official record of its proceedings. Mr. Soprano indicated that he abstains from voting on all insurance related issues, we found no record of Mr. Soprano having disclosed his interests in the District’s contracts with The Partners as required by section 803. Even if Mr. Soprano

had complied with section 803, the disclosure would not have cured his prohibited interest.

Recommendation

1. District officials should take immediate action to eliminate the conflict of interest in its purchase of insurance from The Partners.

Capital Assets

Capital assets are those that have a useful life of more than one year and include such things as land, buildings, furnishings, vehicles and electronic equipment such as computers. District officials must ensure that capital assets are protected from loss; that their value is maintained; and that they are used effectively. Maintaining an inventory of capital assets helps to safeguard assets; aids in the determination of the adequacy of insurance protection; provides a means of planning for future replacement; and fixes responsibility for the care and safeguarding of equipment and property. An annual physical inventory count of capital assets is an important control for monitoring the accuracy of the asset records and determining the existence and condition of assets.

Ideally, one person (the property control manager) should have overall responsibility for tracking capital assets, and for the accuracy of the asset records. Each piece of moveable property should have an inventory record that includes a description of the item, (including make, model and serial number); the District's assigned identification number; the date, amount, vendor and claim number for the purchase; the department having custody and the location within the department; and the source of funds used to purchase the item.

We found that internal controls related to capital assets and inventories need improvement. The District has not developed a capital asset policy and set forth the duties, records and procedures required to achieve adequate internal controls. Additionally, the District has not formally appointed a property control manager to track capital assets and ensure the accuracy and completeness of District asset records.

The District relies on Industrial Appraisal to update the capital asset listing each year. At the end of each fiscal year, the business manager is responsible for updating Industrial Appraisal as to purchases made throughout the year; and Industrial Appraisal updates the capital asset inventory. We judgmentally selected 25 assets from the capital asset listing to verify their existence in the District. We were able to verify the existence of all items selected, however three of the items were found in locations different from the location listed on the District's inventory record. Furthermore, it was difficult to make an exact match because the asset listing contains generic descriptions; and the assets were not individually tagged or there is no serial number listed on the asset listing, uniquely identifying each.

We also judgmentally selected 25 additional items purchased (15 in the 2004-05 school year and 10 in the 2005-06 school year) to verify that these items were physically located in the District and recorded on the capital asset listing, where appropriate. While we were able to verify the existence of all items selected,² we noted the following:

- Nine of the 15 items selected were not recorded on the capital asset listing. These nine items were computers and other audio-visual equipment purchased in the 2004-05 school year. Upon review of the source documentation for these purchases, we noted that no current computer equipment purchases were contained on the capital asset listing. Expanded testing from these nine items revealed that purchases in 2004-05 that included 35 desktop computers and one laptop computer with a combined purchase price of approximately \$40,000 were not recorded on the asset listing. In addition, four VHS camcorders with a combined purchase price of \$955 were not recorded on the capital asset listing.
- Four of the 15 items selected were purchased for an amount that was less than the District's \$200 threshold for recording on the inventory records (these items were selected due to their susceptibility to misappropriation and included DVD-VCR players/recorders). We located these four assets in the District during our fieldwork.
- Only two of the 15 items purchased in the 2004-2005 school year were recorded on the capital asset listing.

In addition, none of the assets selected were individually tagged by the District.

Recommendations

2. District officials should develop a comprehensive capital asset policy. This policy should communicate management's objectives and set forth the duties, records and procedures required to achieve these objectives. This policy should also establish the minimum value of assets to be tracked for departmental inventory control.
3. District officials should designate a property control manager to be responsible for tracking capital assets and ensuring the accuracy and usefulness of the Districts asset records.

² Ten of the 25 items selected were purchased in the 05/06 school year; and would not yet be included on the capital asset listing, however these ten assets were located within the District.

4. Each piece of property meeting the criteria for inclusion in the asset inventory should be identified when it is received by the District through the use of an asset tag and a property record tag should be created. The serial number of the property should also be documented on the asset listing.
5. District officials should require that a physical inventory count of assets be conducted at least annually. Any discrepancies noted between actual and recorded inventory items should be fully investigated.

Payroll

The primary objective for internal controls over payroll processing is to ensure that employees are paid wages and salaries, and provided benefits, to which they are duly entitled. Internal controls for payroll normally consist of written policies and procedures, including an employee manual that delineates employee responsibilities in preparing and disbursing payroll, and provides guidance regarding employee entitlements. An important component of any internal control system is proper segregation of duties, ensuring that no one person controls all phases of a transaction. Concentrating key duties (i.e. authorization, recordkeeping and custody) with one individual with little or no oversight weakens internal controls and significantly increases the risk that errors and/or irregularities might occur and go undetected and uncorrected in a timely manner. Another important component is management oversight.

We identified weaknesses in the District's operations, including segregation of duties over the payroll process, access rights to the financial management system and authorized signatures that could lead to irregular activities occurring and remaining undetected.

Segregation of Duties over Payroll

The District's payroll clerk was directly responsible for the following payroll duties: creating manual and computerized employee records, entering all payroll changes, collecting time sheets, entering the hours worked and salaries paid, entering leave records and employee absences, posting expenditures to the subsidiary ledgers, preparing paychecks, disbursing paychecks, and maintaining employee files. The only mitigating control included in the District's payroll system is the business manager's verification of the mathematical accuracy of the payroll prior to the payroll clerk entering the payroll into MUNIS.

Because of the lack of segregation of duties during our scope period, we tested 15 employees to verify that they were indeed employees of the district. We did not find any exceptions based on the testing we conducted. In addition, we tested the accuracy of 19 employees' salaries and verified the supervisory approval of time cards. One of the 19 tested did not have the supervisor's signature (approval) for the pay period. No other issues were noted during the payroll testing.

System Access Controls

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.

Currently, the District has three business office employees that are assigned administrative access rights to MUNIS; the business manager, the accounts payable clerk and the payroll clerk.

A system administrator has the ability to add new users as well as change users' rights. With this ability, administrators are able to control and use all aspects of the software. A good system of controls would have segregation between the duties of administering access to the financial software and the business office function.

Based on this weakness, we reviewed usage reports within MUNIS for all users that accessed payroll during our scope period. We noted that the payroll clerk was the only District employee that had any activity for our scope period in MUNIS, except for technical support from the Schulyer-Chemung-Tioga BOCES. We did not note any unusual activity in payroll for the scope period.

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.

Authorized Signatures

In School Districts, the Treasurer is the custodian of all school district monies. As such, the Treasurer should sign accounts payable checks, payroll checks and other disbursements on behalf of the District. The Board may in its discretion require that another officer of the District countersign such checks, other than checks for salary. When authorized by the Board, checks may be signed with the facsimile signature of the treasurer and any other district officer whose signature is required. Annually, the Board appoints the Treasurer and Deputy Treasurer and gives them the authority to sign checks.

The District has contracted with the Schuyler-Chemung-Tioga BOCES to process the payroll checks on a bi-weekly basis. BOCES prints the payroll checks with an electronic signature of the Treasurer. BOCES returns the checks to the District ready for mailing. The District does not verify the accuracy of the printed checks prior to their mailing. Neither the District Treasurer nor the Deputy Treasurer controls the signature disk, nor are either of them notified when their signature is used.

The procedures employed by the District present certain weaknesses with regard to the segregation of duties and lack mitigating controls.

The District Treasurer and the Deputy Treasurer should be controlling their signatures for external users (in this case BOCES) to prevent misuse.

Recommendations

6. The Board should assign payroll duties to employees in such a manner that incompatible duties are segregated. The payroll clerk should be responsible for entering the hours worked/ salary information for the pay period, entering leave records and employee absences, posting expenditures to the subsidiary ledgers, and preparing paychecks for the treasurer to sign. Payroll department employees should not distribute payroll checks to the District's buildings.
7. The District should conduct periodic payroll payouts where the employees are required to show identification and sign for their paycheck. To ensure all employees will sign, the District should provide notification to the employees and stop direct deposit for the pay period the payout will be conducted.
8. The Board should implement and monitor policies and procedures for the access rights to the MUNIS software.
9. The Board should ensure the Treasurer's electronic signature disk is secured at all times; and the Treasurer authorizes usage.

APPENDIX A
RESPONSE FROM DISTRICT OFFICIALS

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

August 4, 2006

██████████
██████████
Office of the State Comptroller
State Office Building
44 Hawley Street, Room 1701
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Dear ██████████

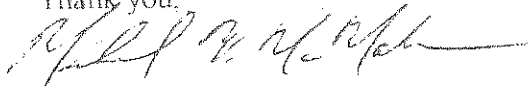
Thank you for joining us for our exit conference on Tuesday, July 18, 2006.

Enclosed you will find our response to the "Report of Examination" Regarding Internal Controls over Capital Assets, Conflicts of Interest and Payroll for the period July 1, 2004 through February 28, 2006.

In spite of the findings that were included in the DRAFT, I have to say that I am extremely pleased with the work of our Business Administrator and her staff. They do an excellent job managing all of their duties. In presenting them your findings, I am confident that they will be a big part in putting the proper safeguards in place. Their dedication to this district is something I can plan on.

Please contact me if you have any questions.

Thank you,



Michael W. McMahon
Superintendent of Schools

Conflicts of Interest

When Mr. Soprano was asked to run for the Board, he raised the question himself and was told that his being on the Board would not be a conflict of interest. The attorney at that time and the former Superintendent still contend that this was not a conflict due to the contract with the insurance company being in place prior to his coming on the Board. When Mr. Soprano was informed by state auditors on July 17, 2006, that his board membership was truly considered to be a conflict of interest, he resigned immediately. Never in his nine years of work as a valued member of our Board of Education, had the question been raised.

The record shows that:

- 1) The District's relationship with the local agency is over 30 years old.
- 2) The District has been insured with Utica National since the early 1990s.
- 3) Mr. Soprano became a board member in 1997 and has always abstained properly when the board took action on insurance items.

Capital Assets

Several good recommendations resulted from this audit. Each will be discussed internally and with the Board of Education to determine the best way to proceed in better safeguarding capital assets. This procedure will be shared in the corrective action plan that will be put together within the allotted timeframe.

Payroll

After meeting with the business office staff members, a plan will be put in place as part of our corrective action plan that will address the re-arranging of duties within the business office to create a greater segregation of duties.

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess the adequacy of the internal controls put in place by officials to safeguard District assets. To accomplish this, we performed an initial assessment of the internal controls so that we could design our audit to focus on those areas most at risk. Our initial assessment included evaluations of the following areas: cash receipts and disbursements, purchasing, payroll and personal services, and capital assets and consumable inventories.

During the initial assessment, we interviewed appropriate District officials, performed limited tests of transactions and reviewed pertinent documents such as District policies and procedures manuals, Board minutes and financial records and reports. In addition, we obtained information directly from the computerized financial databases and then analyzed it electronically using computer-assisted techniques. This approach provided us with additional information about the District's financial transactions as recorded in its database(s). Further, we reviewed the District's internal controls and procedures over the computerized financial databases to help ensure that the information produced by such systems was reliable.

After reviewing the information gathered during our initial assessment, we determined where weaknesses existed, and evaluated those weaknesses for the risk of potential fraud, theft and/or professional misconduct. We then decided upon the reported objectives and scope by selecting for audit those areas most at risk. We selected fixed assets, conflicts of interest and segregation of duties over payroll for further audit testing.

We examined the following records and reports in an effort to determine if capital assets and inventories were protected against loss, waste and misuse and to identify the possible effect if they were not adequately safeguarded:

- Industrial Appraisal Capital Asset Listing
- Vendor Payment History
- Detail Warrants, Cancelled Checks and Invoices
- Financial Statements
- General Ledger Printouts

We also conducted a walk-through to physically verify the existence of selected assets from the Industrial Appraisal Asset Listing.

We examined the conflict of interest forms received from the key District officials to determine if any of the officials had prohibited conflicts of interest with the District. Based on the responses on the forms, additional interviews were conducted with District officials.

We examined the following records and reports to determine if the District had properly designed and implemented internal controls and segregation of duties over payroll:

- Employee personnel files
- Collective bargaining agreements and individual employment contracts
- Board minutes
- District staff directory
- Payroll registers generated from MUNIS
- Payroll schedules and time cards for hourly employees

We interviewed employees in the District's business office concerning the payroll process and the administration of MUNIS.

We printed out and reviewed the audit logs for the payroll function from July 1, 2004 through February 28, 2006 for user changes in the payroll function.

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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