



Addison Central School District Internal Controls Over Selected Financial Operations

Report of Examination

Period Covered:

July 1, 2005 — January 9, 2007

2007M-89



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

June 2009

Dear School District Officials:

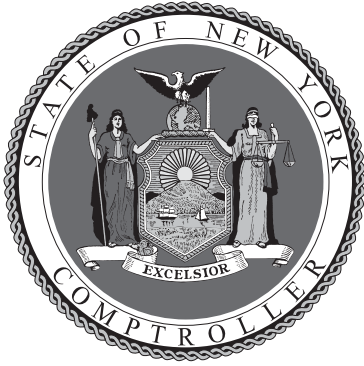
A top priority of the Office of the State Comptroller is to help school district officials manage their districts efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support district operations. The Comptroller oversees the fiscal affairs of districts statewide, as well as districts' compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished through our audits, which identify opportunities for improving district operations and Board of Education governance. Audits can also identify strategies to reduce district costs and to strengthen controls intended to safeguard district assets.

Following is a report of our audit of the Addison Central School District, entitled *Internal Controls Over Selected Financial Operations*. 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.

This audit's results and recommendations are resources for district officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller
Division of Local Government
and School Accountability*



State of New York Office of the State Comptroller

EXECUTIVE SUMMARY

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

The District's Treasurer, School Business Administrator and four account clerks (two full-time and two part-time) are responsible for maintaining the District's financial records. The Board has appointed an independent claims auditor and has recently hired an internal auditor.

The District provides student incentives in the form of gift certificates and movie passes to the attendees of the junior-senior high school. The District uses an accounting software package to process its financial transactions, including the purchasing transactions.

Scope and Objective

The objective of our audit was to examine the District's internal controls over selected financial operations for the period July 1, 2005 through January 9, 2007. Our audit addressed the following related questions:

- Are internal controls over the computerized financial system appropriately designed and operating effectively?
- Are internal controls over claims processing appropriately designed and operating effectively?

Audit Results

We found the District's controls over the computerized financial system and claims processing were not appropriately designed or operating effectively. As a result, District assets are not properly safeguarded.

We identified weaknesses over the computerized financial system. Several users of the financial accounting software have access rights that exceed the requirements of their duties. Furthermore, we noted the Treasurer's electronic signature is not password protected, and is widely available to various staff. In addition, management does not monitor system use or activity.

We found that the District’s purchase order system was flawed, primarily because District personnel are using “confirming” purchase orders. We also noted the District provides a student incentive program in the junior-senior high school. The District expended approximately \$11,600 on student incentives with virtually no internal controls over the incentives.

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. Except as specified in Appendix A, District officials generally agreed with our recommendations and indicated they planned to take corrective action. Appendix B includes our comments on the issues raised in the District’s response letter.

Introduction

Background

The Addison Central School District (District) is located in the Towns of Addison, Cameron, Canisteo, Erwin, Lindley, Rathbone, Thurston, Troupsburg, Tuscarora and Woodhull in Steuben County. The District is governed by the Board of Education (Board) which comprises seven elected members. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the chief executive officer of the District and is responsible, along with other administrative staff, for the day-to-day management of the District under the direction of the Board.

There are three schools in operation within the District, with approximately 1250 students and 240 employees. The District's budgeted expenditures for the 2006-07 fiscal year were approximately \$21.1 million, funded primarily with real property taxes, State aid and grants. The District's major expenditures include employee salaries and related fringe benefits, which were budgeted at over \$15.1 million for the 2006-07 fiscal year.

The District's Treasurer, Business Administrator and four account clerks (two full-time and two part-time) are responsible for maintaining the District's financial records. The Board has appointed an independent claims auditor and has recently hired an internal auditor. The Treasurer is responsible for the cash custody, cash reconciliation and maintaining the books of original entry. The District uses an accounting software package to process its financial transactions, including the purchasing transactions. Finally, the District provides student incentives in the form of gift certificates and movie passes to the attendees of the junior-senior high school.

Objective

The objective of our audit was to examine the District's internal controls over selected financial operations. Our audit addressed the following related questions:

- Are internal controls over the computerized financial system appropriately designed and operating effectively?
- Are internal controls over claims processing appropriately designed and operating effectively?

Scope and Methodology

We examined internal controls over selected financial operations of the Addison Central School District for the period July 1, 2005 to January 9, 2007.

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 C 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. Except as specified in Appendix A, District officials generally agreed with our recommendations and indicated they planned to take corrective action. Appendix B includes our comments on the issues raised in the District's response letter.

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

Information Technology

The use of information technology affects the fundamental manner in which the District initiates, processes, records and reports transactions. The extent to which the District uses computer processing in significant accounting applications, as well as the complexity of that processing, determines the specific risks that information technology poses to the District'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 unauthorized access to data, unauthorized changes to data in master files, and potential loss of data. Controls that the District can use to address these risks consist of a combination of automated controls and manual controls.

An effective system of internal controls to safeguard computerized data includes policies and procedures adopted by the Board to minimize the loss or corruption of essential data. Policies and procedures should limit user access to only authorized persons to protect data from loss by intentional or unintentional manipulation, and to restore data if unavoidably lost or corrupted.

The Board has not effectively addressed the safeguarding of computer data by establishing appropriate control policies and procedures. Adequate and deliberate protection of computer data is necessary for District operations to proceed smoothly. During our audit period, the District used a software package to process its financial transactions. The District's computerized financial system included six modules¹ and was installed on six computers in the Business Office. The following provides more specific areas where internal controls could be enhanced.

Access Rights

Access to computer operations should be restricted to only those functions that are required by individual employee's job description(s) and/or official duties and should be granted to individuals such that a proper segregation of duties is maintained. We found that access was not restricted to only those modules that were required by individual employee job description(s) and/or official duties. Specifically, we found that the Treasurer and the accounts payable clerk had full access to all modules except payroll, and the payroll clerk had full access to all the modules except budgeting. In January 2007, the District contracted with BOCES to process their payroll. We noted the three BOCES employees who will be performing payroll duties

¹ The modules included in the financial management system are accounts receivable, accounts payable, general ledger; payroll, budget and personnel.

have full access to all the modules except budgeting. Due to this improper segregation of duties, there was increased financial risk to the District.

Electronic Signatures

The Treasurer is the custodian of all District moneys. As such, all District checks require the Treasurer's actual signature or a facsimile of the Treasurer's signature either affixed by the Treasurer or affixed under the Treasurer's direct supervision. District checks were computer generated with the Treasurer's signature imprinted on them. We found the Treasurer's signature was affixed to all the checks when the District's disbursement records (payrolls and warrants) were processed by the payroll clerk and accounts payable clerk. The Treasurer's electronic signature disk was kept in a file cabinet drawer in the Treasurer's office. The file drawer was unlocked during business hours, even on days the Treasurer was not in the office, and as such was available to all business office employees during the day. In addition, the signature disk was not password protected, so any person in the business office having access to the accounts payable and payroll modules had the ability to print signed checks without the Treasurer's knowledge. Because the Treasurer did not provide direct supervision of the signature process, District officials did not have complete assurance that signed checks were being produced for legitimate District purposes.

Audit Logs

A computerized financial system should provide a means of determining, on a constant basis, the identity of the individual accessing the system and what transactions were processed. Audit logs maintain a record of activity by system or application process. The audit log should provide information such as the identity of each person who has accessed the system; the time and date of the access; what activity occurred; and the time and date of logoff. Ideally, management, or management's designee, would review this audit log to monitor the activity of users who access the financial software. This tool provides a mechanism for individual accountability, reconstructing events and problem monitoring. However, we noted management's ability to detect and properly address unauthorized activities was limited because they did not review the audit logs available.

Although our tests did not disclose any exceptions, the above noted weaknesses could result in errors or irregularities occurring and not being detected in a timely manner and should be corrected.

Recommendations

1. The Treasurer should control when her signature is affixed to District checks and should maintain control of her signature.
2. District officials should ensure that access rights to the financial accounting program are adequately segregated.
3. District officials should review users' activities using audit logs.

Claims Processing

Another main component of the District’s internal control system relates to policies and procedures governing claims processing and procurement. An effective claims processing system ensures that every claim contains enough supporting documentation for District personnel to determine whether it complies with statutory requirements and District policies, and that the amounts claimed represent actual and necessary District expenses. In general, an effective procurement process helps the District obtain services, materials, supplies, and equipment of the right quality, in the right quantity, from the right source, at the right price, with sufficient appropriations available, and in compliance with all applicable Board and legal requirements.

We found that the Board’s adopted policies relating to claims processing and procurement were not operating effectively, and could result in errors and irregularities occurring and not being detected.

Confirming Purchase Orders

Effective controls over the procurement of goods and services include the consistent use of a purchase order system. A purchase order serves as a source document for vendor payment claims entered into the District’s accounting system. A fiscal or accounting officer must typically certify the availability of funds before issuing the purchase request to the vendor for the goods or services. A properly functioning purchase order system is effective in controlling expenditures because it confirms that the fiscal officer is aware of and authorizes the procurement.

The District’s administrative manual authorizes the purchasing agent to oversee purchases by reviewing and issuing purchase orders for goods and services where District officials have made a budgetary appropriation. However, we found that the District purchase order system is ineffective, primarily because District personnel are routinely using “confirming” purchase orders.² The District’s use of confirming purchase orders circumvents the purchase order system and reduces assurance that the District is obtaining goods and services that are authorized and necessary for legitimate District purposes, and paying a reasonable price for the purchase. In those limited instances when District personnel must make an emergency purchase without the use of a purchase order, District policy requires that the District staff indicate that they are using a “confirming” purchase order, and

² A confirming purchase order happens when a District staff member places a verbal order with a vendor, and then fills out a purchase order simply to confirm that they made the purchase.

clearly state the emergency circumstances that justified their need to use an unauthorized purchase order before ordering goods from the vendor. Management can then track such purchases and verify that staff properly justified the emergency purchase.

We examined 81 District expenditures that required purchase orders and determined that 21 (26 percent) had purchase orders that were dated after the claim/invoice date, which made them confirming purchase orders. In addition, we examined 33 blanket³ purchase orders and found that 19 (58 percent) were issued after the claim/invoice date making those confirming blanket purchase orders. We note that none of these claim packets indicated that they were issued for an emergency.

The failure of District personnel to consistently use written purchase orders prior to ordering goods and services, and the purchasing agent's failure to provide adequate oversight of the purchasing process, limits management's ability to exercise timely and effective budgetary control, and to prevent unauthorized purchases. It also reduces management's ability to properly plan and coordinate its procurement of goods and services, which could result in excessive costs being incurred.

Student Incentives

During our eighteen month audit period, the District purchased 2,285 gift cards/certificates ranging in value from \$3 to \$10 each for a total cost of \$11,600. District officials stated that junior-senior high school students receive these gift cards/certificates as awards for perfect attendance, high honor roll placement, student of the month, scholar of the week, review class attendance or any other actions in which an administrator or teacher believes a student's behavior should be recognized. Good management as well as effective internal controls requires District officials to institute certain safeguards to protect these assets, such as limiting physical access, maintaining a log of recipients, and conducting an independent review when replenishing the awards.

We noted there are no written policies or procedures for the award of or accounting for these student incentives. In addition, we noted the incentives were not physically secured, but stored on a shelf in a walk in vault located in the main office of the junior-senior high school. Although unwritten policy generally restricts access to the vault to employees, we found no sign in sheets or other physical access control measures in place and note that the vault is generally

³ A blanket purchase order is a purchase order issued to a vendor from which specified purchases may be made for a specified period and for a specified dollar limit.

unlocked during the day. On February 5, 2007, we counted in excess of \$6,800 in student incentives and determined them to be analogous to cash as they were not serially numbered or the serial numbers were not recorded.

Prior to the 2006-07 fiscal year, there were no records maintained for the distribution of the student incentives. Current records are maintained but are not adequate as they do not record all students who receive incentives (e.g., students on the High Honor Roll), the type of incentive received (movie pass worth \$5.50 or movie rental worth \$3.00), or the date the incentives were received. There is also no indication of receipt by the student such as student's initials or signature.

Recommendations

4. The Board should instruct the purchasing agent to follow the procurement policy regarding the use of confirming purchase orders only for emergency situations, and require individuals who make confirming purchase orders to indicate the reason why the purchases were considered an emergency.
5. District officials should take immediate steps to inventory and physically secure the student incentives.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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

ADDISON CENTRAL SCHOOL DISTRICT

1 COLWELL STREET
ADDISON, NEW YORK 14801-1398
PHONE: (607) 359-2244
FAX: (607) 359-2246

BETSY STIKER
SUPERINTENDENT

June 5, 2007

Office of the State Comptroller
Rochester Regional Office
The Powers Building
16 W. Main Street, Suite 522
Rochester, New York 14614

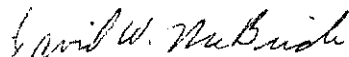
Reference: Response to Draft Report of Examination: Internal Controls over Selected Financial Operations, Period Covered, July 1, 2005 – January 9, 2007

To Whom It May Concern:

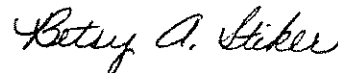
Thank you for meeting with the Board of Education and school officials on May 29, 2007. The District appreciates the courteous and professional manner in which the auditors worked with us during the audit. We are pleased that the audit affirmed that there is no evidence of illegal activity or fraud. The Board of Education, administration, and staff are committed to excellence and accountability in our stewardship of district assets and will continue to diligently and effectively protect the financial interests of our taxpayers.

Attached please find the Addison Central School District's response to the draft report of your findings covering the period of July 1, 2005 – January 9, 2007. The recommendations that have been provided have been incorporated into our Corrective Action Plan and will assist us in our continuous improvement efforts. Please be assured that the District will continue to work to strengthen oversight of all fiduciary responsibilities.

Sincerely,



David W. McBride
President, Board of Education



Betsy A. Stiker
Superintendent

Enclosures

ADDISON CENTRAL SCHOOL DISTRICT

7787 STATE ROUTE 417
ADDISON, NEW YORK 14801
(607) 359-2245

Response and Corrective Action Plan to Draft Report of Examination: Internal Controls over Selected Financial Operations, Period Covered, July 1, 2005 – January 9, 2007

Business Office Operations:

Electronic Signatures:

Recommendation:

The Treasure and the Business Administrator should control when their signature is affixed to District checks and purchase orders, and should maintain control of their respective signatures.

Response:

The treasurer is responsible for and physically holds an electronic diskette with her digital facsimile signature on it used for printing of checks since 2001 when [REDACTED] software was implemented in the business office. The district Purchasing agent's signature is available through [REDACTED] only to the business office secretary who has security access to the electronic signature for printing Purchase Orders. No other district personnel have priority 1 security clearance in [REDACTED] and can not access the Purchasing Agent's signature.

See
Note 1
Page 20

Corrective Action Plan:

To further ensure security and prevent unauthorized access to her signature, the treasurer will keep the signature diskette locked in the business office safe at all times. She will provide the diskette to the A/P clerk for check printing only upon request of the A/P clerk and with her direct supervision and explicit knowledge.

User rights:

Recommendation:

District officials should ensure that access rights to the financial accounting program are adequately segregated.

Response:

Access to modules in the [REDACTED] financial system is restricted based on position responsibilities. The Accounts payable clerk currently has access to make changes in the Purchasing and Accounting modules which are directly necessary for her job. The treasurer has access to make changes to all modules needed for completing her job responsibilities. As in the cases above, Business Office employees have VIEW ONLY access to other modules in [REDACTED]. As such, view only access is prohibitive of database modifications and no changes can be made that impact receipt or distribution

See
Note 2
Page 20

of district assets. The payroll clerk and GST BOCES CBO payroll staff have access only to those modules needed for completion of payroll.

Corrective Action Plan:

District officials will continue to maintain financial accounting program system security and allow access only for completion of job responsibilities. Access rights will be routinely reviewed and reviewed each time there is a personnel change.

Audit Logs:

Recommendation:

District officials should review users' activities using audit logs and payroll change reports.

Response:

The system audit logs in [REDACTED] are reviewed and activities monitored. As such "management's ability to detect and properly address unauthorized activities" is not limited and is, in fact, facilitated by use of the audit logs.

See
Note 3
Page 20

Corrective Action Plan;

The district will increase the frequency of review of audit log and payroll change reports for unusual and/or improper activity.

Claims Processing:

Confirming Purchase Orders:

Recommendation:

The Board should instruct the purchasing agent to follow the procurement policy regarding the use of confirming purchase orders only for emergency situations, and require individuals who make confirming purchase orders to indicate the reason why the purchases were considered an emergency.

Response:

District assets are protected by virtue of purchasers only being able to enter requisitions into the system where there are adequate budgetary resources available to make the purchase. Requisitions noting detail of all items to be procured are reviewed and must also be approved by administration prior to the order being made. To that end management's ability to exercise timely, effective budgetary control and the prevention of unauthorized purchases is not compromised. The internal claims auditor maintains a log of claims reviewed and regularly reports to the Board of Education Audit Committee on the findings, inclusive of confirming purchase orders and the required justification.

See
Note 4
Page 20

Corrective Action Plan:

Continued training of staff making purchases in the acceptable procedures has been implemented and ongoing. A detailed purchasing procedure manual is available in

electronic and hard copy throughout the district and is easily accessed by all who have purchasing responsibilities. Increased oversight by the purchasing agent has been in place also. It is the intention of the district to achieve effectuation of a procurement system that has no unjustified non-emergency orders placed resulting in confirming purchase orders. Additional training of the internal claims auditor has also been completed so that she understands the policy & procedures and reflects that in review of all claims to be paid.

Student Incentives:

Recommendation:

District officials should take immediate steps to inventory and physically secure the student incentives.

Response:

The District is appreciative of your review and recommendations concerning the student incentive program. The Board of Education has directed administration to continue to improve upon controls already in place and implement additional controls.

Corrective Action Plan:

Effective on May 22, 2007 all incentive awards will be procured from vendors, held, inventoried and secured by the Business Office.

The Principal shall use a written request itemizing the student names and reason for award to physically obtain incentive awards from the business Office. The Principal's office shall expand the inventory/distribution log system in place since September 2006 to include student signatures.

Incentive awards are obtained using the requisition and purchase order process in place for all procurement in the district. This has been the practice since the beginning of the 06-07 school year. Thus administrative authorization and business office oversight of all such purchases in is place.

The vault in the high school shall remain locked at all times. District officials are exploring the efficacy of installation to an inner locked security gate that may be opened with a key to facilitate access by authorized personnel only. Access to the vault will continue to be restricted. At no time may unauthorized persons enter the vault. Authorized personnel will always be escorted into the vault.

APPENDIX B

OSC COMMENTS ON THE DISTRICT'S RESPONSE

Note 1:

We maintain our audit observations over the Treasurer's signature disk being unprotected and recommend the disk be password protected.

Note 2:

On January 22, 2007, we received a report detailing the individual user access rights of the financial accounting software for all users and noted several users had excessive access rights. We recognize the District's recent efforts to restrict user access based on job responsibilities.

Note 3:

Although the District's financial accounting software can prepare an audit log, the Business Administrator stated the log was not reviewed.

Note 4:

Our audit tests show that the District's procurement process is not working effectively because the District routinely uses confirming purchase orders.

APPENDIX C

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: financial oversight, cash receipts and disbursements, purchasing, payroll and personal services, and capital assets.

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

After reviewing the information gathered during our initial assessment, we determined where weaknesses existed, and evaluated those weaknesses for the risk of potential fraud, theft and/or professional misconduct. We then decided upon the reported objectives and scope by selecting for audit those areas most at risk. We selected financial management system, and claims processing for further audit testing.

To accomplish the objectives of this audit, we performed the following audit procedures:

- To test the financial management system, we requested printouts of all users' access rights to the District's financial accounting software.
- We interviewed the Business Administrator, Treasurer and account clerks about policies and procedures relating to the financial operations of the district.
- We reviewed two months of cash reconciliations for unusual entries, patterns and amounts and verified that all receipts were deposited timely, there was sufficient supporting documentation and that the receipts were recorded in the books of original entry.
- We traced cash payments as recorded in the New York State Comptroller's Office Payment Information Inquiry for the period September 12, 2005 through March 27, 2006 to the District's accounting records.
- Sent account confirmations to official depositories.
- Within the procurement process, we interviewed the Board of Education, Superintendent, Business Administrator and account clerks about the applicable operating policies and procedures.

- We traced two months (September 2005 and November 2006) of cancelled checks (81) to the bank statement, to the warrant and to the individual claim voucher. For those 81 claim vouchers, we reviewed for compliance with the District purchasing policy.
- We examined an additional 33 claim vouchers paid as a part of a blanket purchase order for compliance with the District policy.
- To test the student incentive program, we interviewed knowledgeable officials about the program, reviewed the claims for the purchase of the gift certificates and cards, counted and observed the location of the student incentives and reviewed records of distribution.

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.

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