



Beaver River Central School District Internal Controls Over Selected Financial Activities

Report of Examination

Period Covered:

July 1, 2005 — June 30, 2006

2007M-103



Thomas P. DiNapoli

Table of Contents

	Page
AUTHORITY LETTER	3
EXECUTIVE SUMMARY	5
INTRODUCTION	7
Background	7
Objective	7
Scope and Methodology	8
Comments of District Officials and Corrective Action	8
SEPARATION PAYMENTS	9
Vacation Leave Accrual	9
Payments for Unused Vacation Leave	10
Recommendations	11
PROCUREMENT SYSTEM	12
Competitive Bidding	12
Procurement Policy	13
Recommendation	13
CLAIMS PROCESSING	14
Recommendations	15
APPENDIX A Response From District Officials	16
APPENDIX B OSC Comment on the District Officials' Response	19
APPENDIX C Audit Methodology and Standards	20
APPENDIX D How to Obtain Additional Copies of the Report	22
APPENDIX E Local Regional Office Listing	23

State of New York Office of the State Comptroller

Division of Local Government and School Accountability

June 2007

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 is mandated to oversee 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 also can identify strategies to reduce district costs and to strengthen controls intended to safeguard district assets.

Following is a report of our audit of the Beaver River Central School District, entitled Internal Controls Over Selected Financial Activities. 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 in effectively managing operations and in meeting the expectations of their constituents. If you have any 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 Beaver River Central School District (District) is governed by the Board of Education (Board) which is comprised of 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 Board had executed collective bargaining agreements with its employee unions and entered into individual employment contracts with the managerial staff. These agreements define leave benefits for those employees. In addition, individual employment contracts address authorized separation payments.

One of the Board's managerial responsibilities is the establishment of a system of internal controls over the procurement of goods and services. The Board is also responsible for establishing procedures to ensure that claims are accurate and supported, and that they are properly audited and approved prior to payment.

Scope and Objective

The objective of our audit was to examine the District's internal controls relating to payroll, purchasing and claims processing for the period July 1, 2005 to June 30, 2006. Our audit addressed the following related questions:

- Are internal controls over procedures for stipends and employee benefits appropriately designed and operating effectively?
- Are internal controls over procurement procedures appropriately designed and operating effectively?
- Are internal controls over claims processing appropriately designed and operating effectively?

Audit Results

We examined internal controls over stipends and employee benefits, procurement procedures and claims processing and found they need improvement. Our audit disclosed that leave was recorded

preceding year or it was paid out as a past practice even though it was not authorized by contract, Board policy or resolution. Three employees ended District employment during the 2005-06 fiscal year and were paid a total of \$7,990 for unused vacation leave to which they were not entitled due to the incorrect accrual of vacation leave.

The Board has not adopted a procurement policy as required to address purchases made which are below legal bidding requirements. A District official stated that there was an unwritten policy requiring verbal quotes for purchases over \$5,000 but it was not always followed. We reviewed five purchases which fell under this policy requirement and found no record of quotes on file for any of those purchases totaling over \$32,000. As a result, the District may have incurred higher costs than necessary for goods and services purchased.

Based on our testing we determined that routine claims were audited properly. We identified weaknesses in internal controls over the District's claims processing specifically with the processing of travel reimbursement and credit card claims. Seven claims totaling approximately \$1,100 did not have proper itemization of the mileage being claimed. In addition, eight purchases totaling approximately \$2,500 were not properly supported by a receipt or an invoice.

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. Appendix B contains OSC comments on one issue raised by District officials in their response.

Introduction

Background

The Beaver River Central School District (District) is located in the Towns of Croghan, New Bremen and Watson, Lewis 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 is one school in operation within the District, with approximately 940 students and 165 full and part-time employees. The District's budgeted expenditures for the 2006-07 fiscal year are approximately \$14.5 million, funded primarily with State aid and real property taxes.

The Board has executed collective bargaining agreements with its employee unions and has entered into individual employment contracts with the managerial staff. These agreements define leave benefits for those employees. In addition, individual employment contracts address authorized separation payments while neither the full-time employee handbook nor collective bargaining agreement with non-instructional employees authorize separation payments.

One of the Board's managerial responsibilities is the establishment of a system of internal controls over purchasing and the procurement process designed to provide reasonable assurance that District employees adhere to the purchasing policy and the Law. The Board is also responsible for establishing procedures to ensure that claims are accurate and supported, and that they are properly audited and approved prior to payment.

Objective

The objective of our audit was to examine the District's internal controls relating to payroll, purchasing and claims processing. Our audit addressed the following related questions:

- Are internal controls over procedures for stipends and employee benefits appropriately designed and operating effectively?
- Are internal controls over procurement procedures appropriately designed and operating effectively?

- Are internal controls over claims processing appropriately designed and operating effectively?

**Scope and
Methodology**

During this audit we examined internal controls over stipends and employee benefits, procurement procedures and claims processing of the District for the period July 1, 2005 to June 30, 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 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. District officials generally agreed with our recommendations and indicated they planned to initiate corrective action. Appendix B contains OSC comments on one issue raised by District officials in their response.

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*.

Separation Payments

The Board must ensure that appropriate controls are established to prevent and detect errors and irregularities in District payroll and personnel transactions. Such controls should ensure that leave accruals and separation payments for unused leave time are provided in accordance with employment contracts and/or District policies. Separation payments should be based on available leave time, supported by leave accrual and usage records.

To ensure that District personnel receive only the leave benefits that the Board intends for them, District-wide policies, collective bargaining agreements and/or individual employee contracts should properly stipulate entitlement to the accrual, use and payment of leave time. In addition, payments for unused leave should occur only where authorized by the Board in these documents or by resolution.

Although various District employment contracts and policies contain guidance about employee benefit provisions, the Board did not provide sufficient oversight to ensure that accrued leave balances were accurate and separation payments were made in accordance with employment contracts. As a result, employees were allowed to maintain vacation leave accruals in excess of what was allowed by employment contracts or policies and separation payments were made based on those incorrect vacation leave balances. Our review of stipend payments disclosed no areas of concern with District payments.

Vacation Leave Accrual

Vacation leave balances were overstated for some employees because unused vacation leave was improperly carried over to the succeeding year. Approximately 25 full-time employees earn vacation leave benefits. This includes administrators and non-instructional employees. With the exception of a former Superintendent's contract and Board authorization, that allowed for him to carry over unused vacation leave, no collective bargaining agreement, individual employment contract or Board policy allowed for unused vacation leave to be carried over to the following fiscal year.

To determine the accuracy of employee vacation leave, we tested the 2005-06 leave records of ten full-time employees against the respective collective bargaining agreements, individual employment contracts or Board policy. Six of the ten employees had unused vacation leave at the end of the 2004-05 fiscal year that was improperly brought forward to the 2005-06 fiscal year. This resulted in 175 additional

hours valued at \$3,432 based on the employees' hourly rate of pay. We were told by the Business Manager that this has been the practice since before he started at the District over ten years ago. Our review of leave records available back to the 1997-98 fiscal year indicated that unused vacation leave had been consistently carried forward.

The practice of allowing employees to carry over vacation leave not provided for in the respective collective bargaining agreements, individual employment contracts or Board policy results in the District accruing additional liabilities that are not authorized by the Board. It also results in overpayments when employees separate from District service, if the employees are compensated for previous years' vacation leave that they were not entitled to carry forward.

Payments for Unused Vacation Leave

Various District employment contracts and policies contain guidance about employee benefit provisions. However, controls related to payments for unused vacation leave time made to employees were not adequate and the District did not have written policies and procedures relating to the verification, approval and monitoring of unused vacation leave time. Also, there was not adequate oversight to ensure that accrued leave time balances were accurate and payments for leave time balances were made in accordance with employment contracts. As a result, three employees who left the District in 2005-06 received an aggregate of \$7,990 for unused vacation leave that was not provided for in their respective employment contracts or authorized by policy or resolution of the Board.

- A former Superintendent was paid \$2,260 for 44 hours of vacation that was not authorized in his contract or by Board policy or resolution. The contract allowed for 20 vacation days (160 hours) credited effective July 1 of each year. He received 160 hours of vacation on July 1, 2005 plus an additional 44 hours that was prorated vacation from July 1, 2005 to his separation in October 2005. The additional 44 hours were not authorized in his contract or by Board policy or resolution.
- A principal was paid \$4,550 for 121 hours of vacation that was not authorized in his contract or by Board policy or resolution. The contract allowed for 23 vacation days (184 hours) credited effective July 1 of each year. Any unused vacation could be redeemed for payment upon separation from District employment. There were no carry-forward provisions in his contract. The principal carried forward one hour of vacation and earned 184 hours on July 1, 2005. Upon separation in February 2006, the principal was paid for 246 hours of vacation. At separation, the principal had 125 hours of unused vacation available to him for payment. There was

no documentation available to support the additional 121 hours of vacation paid.

- An office employee was paid \$1,180 for 82 hours of vacation leave upon her separation from District employment that was not authorized as a benefit for this employee class according to the District's full-time employees' handbook or as authorized by Board policy or resolution. Of these 82 hours, 42 hours were accrued for the period July 1, 2005 until her separation in January 2006. This was in addition to the 80 hours credited on July 1, 2005 for the 2005-06 fiscal year as provided in the handbook. Regardless, the handbook, Board policy or resolution do not provide for payment of any unused vacation leave upon separation from service.

These overpayments occurred because the Board did not authorize separation payment benefits for some employee classifications. In addition, the Board did not implement policies and procedures for processing these payments for employees who were entitled to these payments. Further, the Board did not designate a District official, such as the internal auditor, to review proposed separation payments to confirm that they were justified by contract terms or Board resolution before the payments were authorized. Unless the District corrects these control weaknesses, it continues to be at risk of paying benefits to employees to which they are not entitled.

Recommendations

1. The Board should review all employment contracts and policies and verify that vacation leave is provided as authorized and that employees are only credited with vacation leave in accordance with those authorizations.
2. District officials should only make separation payments when specifically authorized by the Board through resolutions, policies or employment contracts.
3. The Board should establish and implement a policy for processing separation payments. As part of this policy the Board, or its designated representative, should review leave accruals and separation payments to ensure that the District's policies and procedures are followed.

Procurement System

A good system of internal control consists of policies, practices and procedures that allow a school district to provide reasonable assurance that it is using its resources effectively (i.e., prudently and economically) and that it is complying with applicable laws and regulations. The Board is responsible for implementing internal controls that ensure the prudent and economical use of its moneys when procuring goods and services. Adequate internal controls need to be established to meet these responsibilities and to protect against favoritism, extravagance, fraud and corruption. Certain controls are designed to prevent errors and irregularities from occurring. Other controls act to detect errors and irregularities timely. The objectives of a procurement process are to obtain services or materials, supplies and equipment of the desired quality in the quantity needed at the lowest price in compliance with applicable Board and legal requirements. This helps ensure that taxpayer dollars are expended in the most efficient manner.

Our review disclosed that the District is complying with competitive bidding laws; however, the Board has not adopted a procurement policy to address purchases that are not subject to competitive bidding requirements, such as purchase contracts below the \$10,000 competitive bid threshold or public work contracts below the \$20,000 threshold. The Business Manager informed us that he has an informal policy in place to solicit quotes for purchase contracts between \$5,000 and \$9,999; however, we identified instances of non-compliance with this policy.

Competitive Bidding

The purpose of obtaining bids is to encourage competition in the procurement of supplies, equipment and services which will be paid for with public funds. The appropriate use of competition provides taxpayers with the greatest assurance that goods and services are procured in the most prudent and economical manner. Bidding is required when an item or commodity group exceeds dollar limits established under the General Municipal Law. Current dollar thresholds require school districts to advertise for bids for purchase contracts of \$10,000 or more and public work contracts of \$20,000 or more. In lieu of advertising for bids, school districts may also use contracts awarded through the New York State Office of General Services (OGS) or participate in cooperative bidding with other governmental entities such as BOCES.

We selected for review six purchase contracts totaling \$258,033 to test adherence to competitive bidding requirements. In each of these cases, the District complied with competitive bidding laws.

Procurement Policy

General Municipal Law requires the Board to adopt written policies and procedures for the procurement of goods and services that are not subject to competitive bidding requirements. Although the Board has adopted policies on “Purchasing Philosophy” and “Purchasing Procedures”, it has not provided any guidance on the procurement of goods and services that are not subject to competitive bidding requirements. The Business Manager informed us that he implemented unwritten guidance of receiving two verbal quotes for procurement contracts between \$5,000 and \$9,999.

However, we reviewed five purchase contracts between \$5,000 and \$9,999 totaling over \$32,000, and found no record of verbal quotes on file. These procurements were for paving (\$6,100), a hose control unit (\$6,304), vegetables for the cafeteria (\$8,825), graphing scientific calculators (\$6,127) and printer cartridges (\$5,352). District officials informed us that they had solicited quotes for the hose control unit contract amounting to \$6,304, but chose local vendors they were familiar with. There was no documentation available to support this. District officials stated that they did not solicit quotes for the other contracts that totaled over \$26,000.

Because the Board did not adopt written policies and procedures for the procurement of goods and services that are not subject to competitive bidding requirements, the District may have incurred higher costs than necessary for goods and services purchased.

Recommendation

4. The Board should adopt a procurement policy that addresses price quote solicitation and documentation requirements for the procurement of goods and services that are not subject to competitive bidding requirements.

Claims Processing

Another component of the District's internal control system relates to policies, procedures, and practices governing the processing of claims against the District. 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.

While the District's routine claims are processed appropriately, the District needs to improve its claims processing system regarding travel reimbursements and credit card use. The District made payments for mileage reimbursement and credit card claims that were not sufficiently itemized and did not include adequate documentation to determine if the charges were legitimate, reasonable and proper District charges.

The Board is responsible for designing internal controls that ensure the prudent and economical use of its moneys when paying claims for goods and services. An effective system of internal controls includes policies that outline effective procedures to ensure that claims are accurate and supported, audited and approved prior to payment. Except for policies adopted by the Board with respect to conference and workshop attendance and the use of District credit cards, the claims auditor has not been provided with written guidance detailing the Board's expectations for the audit of claims.

In March 2006, the Board adopted a policy for the reimbursement of travel expenses and other expenses incurred by District personnel when attending conferences, workshops and training sessions. However, the policy does not address the other types of official travel, and did not specify what information should be presented to claim mileage reimbursement when personal cars are used in connection with official travel. The Board's credit card policy was adopted in January 2006 and required among other things that itemized receipts be obtained for all credit card purchases.

Our testing included the review of eight travel reimbursement claims totaling approximately \$2,200 for accuracy, supporting documentation, approval and audit, and compliance with Board policy. The eight claims contained mileage reimbursements totaling approximately \$1,200 of which seven claims did not include origin and/or destination for the mileage claimed totaling approximately

\$1,100 and two claims did not contain dates of travel for the mileage claimed totaling approximately \$300. In order for a mileage reimbursement claim to be properly supported it should be approved by the appropriate supervisor and contain the date(s) of travel, origin, destination, purpose of travel and mileage traveled. Failure to enforce these requirements through policy increases the risk of the District paying more than it should for travel costs.

We tested 22 credit card claims totaling approximately \$15,000 for accuracy, supporting documentation, approval and audit, and compliance with Board policy adopted January 12, 2006. The credit card claims were generally for travel expenses. Although the claims were audited by the claims auditor, eight claims totaling \$2,495 failed to contain proper supporting receipts. As a result, District officials cannot be reasonably sure that the purchases were for appropriate District purposes.

In addition, we examined 120 other claims and found no significant deficiencies related to the claims audit process. The District's claims audit process is generally appropriate for routine types of claims; however, for travel reimbursements and credit card payments, internal controls could be improved.

Recommendations

5. The Board should adopt a policy to define the duties and responsibilities of the claims auditor to help ensure that all claims contain the necessary information to support payment.
6. The Board should amend the travel policy to include requirements for all travel by District personnel including sufficient documentation for mileage reimbursement.
7. District officials using a District's credit card should comply with the Board's policy requiring adequate itemized receipts for credit card expenditures. The claims auditor should not approve credit card claims that do not contain such receipts.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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

Beaver River Central School District
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Beaver Falls, New York 13305-0179

Phone: (315) 346-1211
Fax: (315) 346-6775
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Kimberly J. Lyman-Wright
Elementary Principal/CSE Chairperson

Sharmela Garcia-Martin
Middle School Principal

Debra J. Smith
High School Principal Intern

Raymond Borden
Interim Superintendent

Larry D. Strife
Business Manager

Wanda Joslin
Athletic Director

Tuesday, June 12, 2007

Office of the State Comptroller
Syracuse Regional Office
State Office Building, Room 409
333 East Washington Street
Syracuse, New York 13202

Re: Response to the findings and recommendations in the draft audit report for Beaver River CSD.

Comments are on pages 4-5 in the draft audit unless noted otherwise.

"Our Audit disclosed that leave was recorded incorrectly for employees earning vacation leave, because it was improperly carried over from the preceding year or it was paid out as a past practice even though it was not authorized by contract, Board Policy or resolution. Three employees ended District employment during the 2005-2006 fiscal year and were paid a total \$12,919 for used vacation leave to which they were not entitled due to the incorrect accrual of vacation leave."

The District agrees the policy was not clear, but accrued vacation was paid out the same for thirty plus years. \$12,919 was correctly paid out as in the past. Information was shared with [REDACTED] on June 7, 2007, that may change part of the findings on accrued vacation paid out to the Superintendent who retired in 05-06. The Board will pursue a policy to support the vacation accrual practice. The accrued vacation is carried in the Long-Term debt accounts as required by GAAP. When future contracts become due, the vacation policy will be made clear in the contracts.

See
Note 1
Page 19

"The Board has not adopted a procurement policy as required to address purchases made which are below legal bidding requirements."

The District accepts this finding and will adopt a procurement policy to address purchases made which are below legal bidding requirements. At least two verbal quotes will be required for items from \$1,000-\$4,999 and at least two written quotes for items \$5,000 – \$9,999.

Mileage reimbursement claims: (Page 13)

A new claim form was put in place while the auditors were here in the District. The new form is the same one that is used by the State Comptroller's office at the present time. The mileage form contains dates of travel, origin, destination, purpose of travel, and mileage traveled. A supervisor will approve mileage reimbursements as it was done in the past.

(Con't)

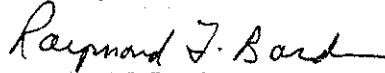
Credit Cards: (Page 13)

"Although the claims were audited by the auditor, eight claims totaling \$2,495 failed to contain proper supporting receipts."

The District accepts the above findings and will make sure all credit card statements have the proper receipts.

Please do not hesitate to call if there are any questions on the above responses to the audit comments.

Sincerely,



Raymond F. Borden
Interim Superintendent

cc: Board of Education on June 11, 2007
State Audit file
Poulsen & Podvin, P.C. – Yearly Auditors
Stackel & Navarra, C.P.A.. P.C. – Internal Auditors

APPENDIX B

OSC COMMENT ON THE DISTRICT OFFICIALS' RESPONSE

Note 1

We have revised the report to acknowledge the Board's adoption of a resolution in 2002 allowing the Superintendent at that time to carry forward unused vacation leave from one year to the next year.

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess the adequacy of the internal controls put in place by District 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 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 the areas most at risk. We selected controls relating to employee benefits, procurement and claims processing for further audit testing.

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

- We interviewed appropriate District officials in order to obtain an understanding of the organization, the District's accounting system and to identify key personnel.
- We obtained copies of District policies and procedures and evaluated the adequacy of these policies and procedures.
- We reviewed the District's electronic data processing (EDP) system for control weaknesses relating to obtaining a list of equipment purchases from the District's accounting records for the annual updates. Our purpose was to determine if controls over the District's EDP system were lacking or circumvented, and to recommend procedures to strengthen internal controls over computer-generated financial records.
- We reviewed payroll procedures and the internal controls over leave accruals, separation payments and stipends.
- We reviewed a judgmental sample of purchases for compliance with the purchasing policy and the unwritten guidance on procurement for purchases not subject to competitive bidding requirements to determine whether the District followed their policy/guidance and either received bids or obtained the required number of quotes.

- We reviewed eight travel reimbursement claims, 22 credit card claims, and another 120 judgmentally selected claims to verify that they were all accurate, supported and audited and approved prior to payment.

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 D

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