



Ossining Union Free School District Internal Controls Over Capital Assets and Gasoline Credit Cards

Report of Examination

Period Covered:

July 1, 2004 — March 31, 2006

2006M-154



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State of New York Office of the State Comptroller

Division of Local Government Services and Economic Development

January 2007

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 Ossining Union Free School District — Internal Controls Over Capital Assets and Gasoline Credit Cards.

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*

Introduction

Background

The Ossining Union Free School District (District) is located in the Village of Ossining, in Westchester 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 for the daily management of the District under the direction of the Board.

There are six schools in operation within the District, with approximately 4,226 students and 725 employees. The District's budgeted expenditures for the 2006 fiscal year were \$83.9 million, funded primarily with State aid, real property taxes, and grants.

The District purchased capital assets valued at approximately \$284,000 during the 2004-2005 fiscal year and also purchased capital assets valued at about \$370,000, from July 2005 through March 31, 2006. The District maintained inventories of capital assets valued at \$20.8 million as of June 30, 2005. In addition, the District had 21 gasoline credit cards issued to Buildings and Grounds employees during the audit period. Gasoline and diesel fuel purchased during the period May 2004 to June 2006 totaled about \$71,000.

Objective

The objective of our audit was to determine if the District's internal controls over capital assets and gasoline credit cards were adequate. Our audit addressed the following related question:

- Are internal controls over District capital assets and gasoline credit cards appropriately designed and operating effectively?

Scope and Methodology

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 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. Based on that evaluation we determined that controls appeared to be adequate and limited risk existed in most of the financial areas we reviewed. We did determine that risk existed in the areas of capital assets and

gasoline credit cards and therefore, we examined internal controls related to capital assets for the period July 1, 2004 through to March 31, 2006. Because credit card bills are received and paid well after the purchases listed on them are made, it was necessary to expand our scope for the internal controls related to the gasoline credit cards from July 1, 2004 up through 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. Except as noted in Appendix A, District officials generally agreed with our recommendations and indicated that they planned to initiate corrective action. OSC comments concerning the District's response can be found in Appendix B.

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*.

Capital Assets

Capital assets are those items used in operations that generally have a useful life of more than one year and include such things as land, buildings, furnishings, vehicles and electronic equipment, such as computers. The District's inventory of capital assets, valued at approximately \$20 million, represents a significant investment of District resources. Therefore, District management must ensure that capital assets are protected from loss, that their value is maintained, and that they are used effectively.

District officials can fulfill this responsibility by adopting a capital asset policy that sets forth the duties, records and control procedures required to adequately safeguard capital assets. District officials could also appoint a property control manager with overall responsibility for tracking these assets. Another duty of the property control manager is to monitor adherence to control procedures designed to protect capital assets by maintaining accurate and up-to-date asset records, performing annual physical inventories, and reconciling those inventories to the available records to determine the existence and condition of the assets. The inventory record for each asset should include a description of the item (including make, model and serial number); the District's assigned identification number; purchase data; and asset location. Additionally, assets should be tagged with the assigned identification number. Accurate inventory records are essential for estimating asset value for insurance purposes and for determining the net value of capital assets on the District's financial statements.

The Board has developed neither a comprehensive capital asset policy nor the procedures required to achieve adequate internal controls. Subsequent to audit fieldwork, District officials drafted a capital asset policy that will be presented to the Board in January 2007. The District's inventory record does not contain serial numbers, model numbers, location, and acquisition cost for all assets. Therefore, District officials could not individually identify many assets on the inventory record or at the District. Further, the District has not performed an annual physical inventory since November 2002. In July 2006, the District hired a property control manager to address the weaknesses that we identified.

The District's clerical staff use invoices, receiving reports and shipping documents to enter inventory records. Information from these documents becomes part of the inventory record. Using only

these documents without verifying the information contained in the documents by comparing the documents to the equipment received have resulted in an incomplete and inaccurate inventory list. The inventory record for each asset did not include a description of the item including make, model, serial number and original costs. Additionally, assets were not tagged with an assigned identification number.

We judgmentally selected a sample of 262 portable capital assets (e.g., electronic equipment such as computers, monitors, and cameras) totaling \$98,054 purchased during 2004-2005 and 2005-2006 fiscal years. We attempted to trace the items from the invoices to the inventory list and from the inventory list to the location indicated on the inventory list. Since the District did not tag the items with distinguishing identifiers and the District's inventory record did not contain sufficient information, such as serial numbers, we relied on District personnel to identify the items. Because of the deficiencies in the District's inventory record, we cannot be certain that the items management identified were the same items in our sample. Of the 262 items that we selected, District personnel could not locate 19 items valued at about \$2,300. This included 12 digital voice recorders, five flash drives, valued at \$2,082; one AED Defibrillator battery valued at \$221, and a video camera that cost \$600.

Subsequent to field work, District officials provided the 19 items that could not be located when we performed our field work.

Subsequently, District personnel found that the AED Defibrillator battery was sold to a Board member for \$221.¹ The District did not have a policy or procedure for selling goods that were purchased for District purposes to Board members. Additionally, selling equipment at cost to the Board member gave the appearance that the District aided the Board member in avoiding sales tax. Although we did not find other instances of sales to Board members, this practice of selling equipment to Board members should be discontinued.

The video camera, costing \$600, was loaned to an alumnus of the District. The District does not have a policy or procedure for loaning equipment. Moreover, District management was not aware that the equipment had been loaned to the alumnus. During our audit, the Director of the television studio indicated that he periodically loaned equipment to alumni. The District should perform an inventory of the television studio to ensure that the items that were purchased for the

¹District officials provided a copy of the cancelled check to verify the sale of the battery to the Board member.

studio are still in the studio. Subsequent to audit fieldwork, District officials provided us with an Equipment Request Form to indicate that the District had a procedure for loaning out equipment. District officials also retrieved the camera from the alumnus.

We also found that 15 of the items that we did locate were not at the location listed on the inventory record. The weaknesses we observed expose the District to loss and misuse of its assets, incorrect valuation of its assets and possibly inadequate insurance coverage. We attribute the problems we found to the Board's failure to develop and implement an adequate asset protection policy and procedures.

Recommendations

1. The Board should develop and adopt capital asset policies and procedures that provide for recording, accounting, tracking and safeguarding assets.
2. The Board should ensure the property control manager tracks and monitors District assets.
3. District officials should update the record for each asset or group of assets to include a description of the item including make, model and serial number, the District's assigned identification number, purchase data and the asset's location.
4. The property control manager should ensure that assets are tagged with unique identifiers.
5. District officials should perform periodic physical inventories to ensure the accuracy of the records and determine the existence and condition of the assets.
6. (This recommendation has been omitted.)
7. The District should discontinue the practice of selling equipment to Board members.
8. District officials should retrieve the loaned video camera and take an inventory of the television studio to determine whether other District equipment that may have been loaned is returned.
9. The Board should review the practice of loaning equipment. If the Board decides to approve this practice, it should develop and implement guidance.

Gasoline Credit Cards

An effective system of internal controls requires the Board to establish a sound credit card policy, which establishes the parameters for using the credit card and procedures for monitoring credit card usage. Although the Board developed and implemented a credit card policy, procedures for monitoring credit card usage were not developed.

The District had 21 gasoline credit cards issued to employees of the Buildings and Grounds Department. These employees purchased \$29,881 of gasoline and diesel fuel during the period July 2004 through June 2005 and \$40,713 of gasoline and diesel fuel for the period August 2005 to June 2006. Although the District's policy requires the submission of original receipts to the Director of Transportation within 24 hours, we found that District employees did not adhere to the policy. District employees submitted receipts late, sometimes as much as one month late. This resulted in the District incurring late payment fees of \$509 between December 2005 and March 2006. The District incurred late fees because of its policy to hold payment of claims until all the receipts are reconciled with the billing documents.

Furthermore, no one at the District monitors the gasoline credit card usage. Buildings and Grounds employees, who are bus drivers and the maintenance workers, were not required to demonstrate whether they were using the credit cards to purchase gasoline and diesel for District purposes. We analyzed gasoline and diesel fuel usage and reviewed credit card bills. Based on our testing, we found that Buildings and Grounds employees used the gasoline cards for District operations. However, there is potential for abuse because of the total lack of monitoring of the cards. Subsequent to the end of our fieldwork, the District developed a gas log along with a credit card usage instruction memo that it plans on implementing.

Recommendations

10. The Board should update its policy so that it includes procedures for monitoring gasoline credit card usage.
11. District officials should monitor gasoline credit card usage to provide reasonable certainty that purchases made with a gas credit card are solely for District purposes.
12. District officials should perform a periodic analysis of individual credit card users' purchases and monitor usage trends.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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



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DR. ROBERT J. ROELLE
Superintendent of Schools

December 12, 2006

State of New York
Office of the State Comptroller
Albany Regional Office
33 Airport Center Drive
New Windsor, NY 12553

Re: Response and Corrective Action Plan to the Draft Report of Examination: Internal Controls Over Capital Assets and Gasoline Credit Cards

To Whom It May Concern:

The Ossining Union Free School District is in receipt of the Draft Report of Examination for the period July 1, 2004 to March 31, 2006 as issued by the New York State Office of the State Comptroller. Please consider this letter the District's response and corrective action plan to the draft report.

The District is very pleased with the professionalism of the audit team and we view the recommendations as a way to strengthen internal controls within the District. It should be noted that the report does comment on the strength of internal controls in the areas of cash receipts and disbursements, purchasing, payroll and personnel services.

On November 28, 2006, the District's Executive Director of Finance and Operations and I met with representatives of the audit team to discuss the draft audit report prior to a formal exit interview which was held on December 6, 2006. At that time we highlighted some misunderstandings in the report. I will address each for clarification purposes and suggest that consideration be given to incorporate this clarification in the final report.

Capital Assets

- The report states that the District has not performed an annual physical inventory since November 2002. As a formal inventory had not been performed, the District has maintained an inventory of all fixed assets purchased and provided said inventory to the auditors. This inventory record was to be used to update asset tags when the property control manager was hired. The District was in the process of drafting a fixed asset plan and hiring additional staff as early as January 2006.
- When recording an inventory record in our inventory log, the clerical staff, not the Purchasing Agent, used original invoices, receiving reports and shipping documents from the original claim for payment. On occasion there is not sufficient information on these documents to fully complete the inventory

See
Note 1
Page 16

See
Note 2
Page 16

record, thus some information was not included in the inventory record such as serial number or model. To complete the inventory record, contact with departments in our buildings would be needed; this had not yet been accomplished when the auditors arrived on site as additional staff was not hired until July 2006.

- The draft report references that District personnel could not locate 19 items valued at about \$2,300, actual value of the items listed is about \$2,903. At the time of the audit our Director of Technology had not been asked to produce the 12 digital voice recorders and five flash drives. At the November 28, 2006 meeting, this was brought to the auditor's attention and the District was able to produce the items to the satisfaction of the auditors. In addition, the camera that was loaned was returned on July 12, 2006 as shown on the Equipment Request Form forwarded to the audit team on August 8, 2006. These findings would therefore eliminate the need for Recommendation 6.
- The District does follow a procedure when loaning equipment from the television studio. An Equipment Request Form is completed each time equipment is loaned. The form includes specific information of the requestor and the equipment loaned. The form for the camera as noted in the report was forwarded to a member of the audit team on August 8, 2006.

See
Note 3
Page 16

See
Note 4
Page 16

As required, a corrective action plan is being implemented. It should be noted that the District responded promptly to any suggestion put forth by the audit team during the audit process. I will address the recommendations as outlined in the draft report.

1. The Board should develop and adopt capital asset policies and procedures that provide for recording, accounting, tracking and safeguarding assets.

The District Policy Committee drafted a Fixed Asset Policy and the Board of Education approved the policy as a first reading on November 29, 2006. A certified copy of the resolution has been forwarded to the audit team. A second reading, as required, is scheduled for the January 10, 2007 Board of Education meeting.

2. The Board should ensure the property control manager tracks and monitors District assets.

The newly hired property control manager has been made aware of the responsibilities of the position. In addition, the Assistant Business Manager has been assigned the supervisory responsibility to oversee the fixed asset inventory.

3. District officials should update the record for each asset or group of assets to include a description of the item including make, model and serial number, the District's assigned identification number, purchase data and the asset's location.

The District has completed a download of all asset records to be updated and will merge the fields into a form to be completed at the building level at the

time an asset tag is affixed to the item. It is anticipated that this process will be completed by February 28, 2007.

4. The property control manager should ensure that assets are tagged with unique identifiers.

Asset tags have been purchased and at the time the asset record is updated the unique identifier will be affixed to the item.

5. District officials should perform periodic physical inventories to ensure the accuracy of the records and determine the existence and condition of the assets.

The District is implementing a procedure to periodically test the existence of assets. A sampling will be pulled from the inventory system and the property control manager will locate the designated asset.

6. District officials should investigate what became of the assets that could not be located and adjust inventory records accordingly.

See Note 5 Page 16

As referenced above, all of the 19 assets that could not be located were subsequently located to the satisfaction of the audit team.

7. The District should discontinue the practice of selling equipment to Board members.

Upon being notified of this occurrence a memo dated July 17, 2006 was forwarded to all Administrators making them aware of the legality of this infraction. The Administrators were asked to share the information with appropriate staff so that the District is in full compliance with law. We are not aware of any other instance where district owned equipment was sold for personal use.

8. District officials should retrieve the loaned video camera and take an inventory of the television studio to determine whether other District equipment that may have been loaned is returned.

As noted above, the video camera was returned on July 12, 2006 by the alumnus of the District. The Equipment Request Form noting this was forwarded to the audit team on August 8, 2006. In addition, a secure file will be shared by the property control manager, the Assistant Business Manager and the television studio manager to track loaned equipment. The television studio manager has been instructed to perform a complete inventory by December 31, 2006.

9. The Board should review the practice of loaning equipment. If the Board decides to approve this practice, it should develop and implement guidance.

In a memo dated July 17, 2006 all Administrators were informed of the provisions of Education Law Section 414 which addresses the use of school

owned equipment by members of the community or by District employees and/or students for school related purposes.

10. The Board should update its policy so that it includes procedures for monitoring gasoline credit card usage.

Additional language will be reviewed by the Policy Committee. Further discussion with staff noted that for verifying receipts with invoices it was more helpful if receipts were submitted on a monthly basis by individual gasoline card holders. The policy language will be modified to incorporate this time frame for returning receipts. It should be noted that the late fees referenced in the draft report were incurred due to the short turn around time for payment required by the gasoline credit card companies. This time frame did not fall within the District's regularly scheduled payment schedule which occurs two times monthly. District staff is currently expediting claims processing to minimize late fees.

11. District officials should monitor gasoline credit card usage to provide reasonable certainty that purchases made with a gas credit card are solely for District purposes.

Prior to the audit team completing the audit, they were provided with a fuel purchase form that is assigned to each vehicle to record all gasoline purchases. This form will be used to reasonably ascertain that fuel purchased is for District purposes only. It should be noted that gasoline credit cards are only assigned to staff in the Transportation Department and the Buildings and Grounds Department for fueling District vehicles and equipment.

12. District officials should perform a periodic analysis of individual credit card purchases and monitor usage trends.

The fuel purchase form that is assigned to each vehicle is returned on a regular basis to the Transportation Department and the Buildings and Grounds Department for calculating usage trends. The form is also used in reconciling gasoline credit card invoices.

The Ossining Union Free School District Board of Education, Administration and staff are grateful for the insight provided by the Office of the State Comptroller. It is our intent to maintain a high standard of internal controls and we recognize our responsibility of safeguarding the assets of the community.

Sincerely,



Robert J. Roelle

cc: Ossining Union Free School District Board of Education

APPENDIX B

OSC COMMENTS ON THE DISTRICT'S RESPONSE

Note 1

The District maintains an inventory of fixed assets; however, the inventory record is incomplete. The inventory record does not include a description of the item including make, model and serial number and original costs for each asset. Because of the deficiencies in the District's inventory record, we cannot be certain that the items management identified were the same items in our sample.

Note 2

District officials told us that the purchasing agent utilized vendor invoices to enter purchased items. However, at the exit conference, we were informed that clerical staff used invoices, receiving reports and shipping documents to enter inventory records. The report has been revised to reflect this information. This change does not negate the fact that the District inventory record is incomplete and inadequate.

Note 3

We relied on District personnel to identify the items from our sample because of the deficiencies in the District's inventory record. District officials did not provide the 19 items during the audit field work. The items were provided subsequent to audit field work. The report has been revised to reflect that the items were located.

Note 4

We were provided with an Equipment Request Form and verified the loaned camera was returned to the District subsequent to the audit field work. The report has been revised to reflect this information.

Note 5

Subsequent to our field work, District officials provided evidence that they had located the 19 items we identified as missing during our audit. Since officials implemented Recommendation 6 by finding these items, we removed this recommendation from the report. We left the numbering of the remaining recommendations intact.

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: 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. Based on that evaluation we determined that controls appeared to be adequate and limited risk existed in most of the financial areas we reviewed. We then decided upon the reported objectives and scope by selecting for audit those areas most at risk. We selected capital assets and internal controls over gasoline credit cards for further audit testing.

- We judgmentally selected 262 portable items from a population of 701 capital assets listed on the District's inventory list. After selecting the items for testing, we attempted to physically locate them to ascertain whether they were in the location, and with the custodian listed on the inventory list.
- We selected all 12 gasoline credit card payments for the period 2004/2005 for the District's 21 gasoline credit cards. We tested each payment to determine the District's annual diesel fuel and gasoline usage and to determine whether the District's employees adhered to the District's policy.
- We performed an analysis of gasoline and diesel fuel usage, reviewed the credit card bills and verified that all charges on the cards were for school district purposes.

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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