



Belleville Henderson Central School District Internal Controls Over Selected Financial Activities

Report of Examination

Period Covered:

July 1, 2006 — August 31, 2007

2008M-183



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

December 2008

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, in part, 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 Belleville Henderson Central School District, entitled Internal Controls Over Selected Financial Activities. This audit was conducted pursuant to Article V, Section 1 of the State Constitution, and the State Comptroller's authority as set forth in 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 Belleville Henderson 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.

District officials are responsible for maintaining accurate and complete accounting records and providing reports to the Board. The Board appoints a claims auditor who assumes the Board's powers and duties of approving or denying claims against the District. The District Treasurer is responsible for the District's finances, accounting records and reports. All of the District's financial transactions are processed by the Madison-Oneida Board of Cooperative Education Services or are manually done in-house.

Scope and Objective

The objective of our audit was to examine internal controls over selected financial operations for the period July 1, 2006 to August 31, 2007. Our audit addressed the following related questions:

- Are internal controls over cash disbursements appropriately designed and operating effectively to prevent unauthorized payments?
- Are internal controls over the District's inventory of gasoline and diesel fuel designed appropriately and operating effectively to adequately safeguard District assets?

Audit Results

District management needs to improve oversight to ensure that District assets are properly safeguarded. Because the District lacked sufficient management oversight, we found control weaknesses in the areas of cash disbursements and the District's fuel inventories.

We found that the District has not adequately segregated the duties over cash disbursements, which increases the risk that District assets may be susceptible to theft, misuse, or abuse, and errors might occur and not be detected. The Treasurer performs all cash disbursement duties, including bank reconciliations. District officials do not provide sufficient management oversight of bank reconciliations because they do not review bank statements or cancelled checks to ensure that payments are for valid District purposes. In addition, District officials do not review computer audit logs, which increases the risk that unauthorized modifications or errors could occur and not be detected, which could result in

improper payments. As a result of these internal control weaknesses, the Treasurer was able to issue 169 checks totaling \$68,158 for claims that had not been audited and approved for payment by the claims auditor.

We also found weaknesses in the District's recording and maintenance of fuel inventories. The District does not maintain perpetual inventory records for gasoline and diesel fuel. Because the District does not maintain fuel records or document periodic fuel inventories, District officials could not adequately account for the District's fuel purchases during our audit period.

Comments of District Officials

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

Introduction

Background

The Belleville Henderson Central School District (District) is located in the Towns of Adams, Ellisburg, and Henderson, Jefferson 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.

The District has one educational building and a bus garage in operation within the District with approximately 550 students and 140 employees. The District's budgeted operating expenditures for the 2006-07 fiscal year were approximately \$8.4 million which were funded primarily with real property taxes and State aid.

The Board appoints a claims auditor who assumes the Board's powers and duties of approving or denying claims against the District. The District Treasurer is responsible for the District's finances and accounting records and reports. The District's financial transactions are processed by the Madison-Oneida BOCES's Mohawk Regional Information Center (RIC) and manually within the District.

The District's fuel storage and dispensing facility has the capacity to store approximately 1,000 gallons of gasoline and 1,000 gallons of diesel. The District purchased approximately \$60,000 in gasoline and diesel from July 1, 2006 to August 31, 2007.

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 cash disbursements appropriately designed and operating effectively to prevent unauthorized payments?
- Are internal controls over the District's inventory of gasoline and diesel fuel designed appropriately and operating effectively to adequately safeguard District assets?

Scope and Methodology

We examined internal controls over cash disbursements and fuel inventory of the Belleville Henderson Central School District for the period July 1, 2006 to August 31, 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 B of this report.

**Comments of District
Officials and Corrective
Action**

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

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of the General Municipal Law, Section 2116-a (3)(c) of the Education Law and Section 170.12 of the Regulations of the Commissioner of Education, a written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and forwarded to our office within 90 days. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. The Board should make the CAP available for public review in the District Clerk's office.

Cash Disbursements

District management is responsible for implementing the Board's control directives by designing and implementing appropriate operating policies, practices and procedures, and properly delineating employee responsibilities to ensure that cash is disbursed only upon proper authorization. Education Law also requires that all claims are audited and approved by the claims auditor prior to disbursement to ensure that payments are proper District charges. Duties must be segregated so that no single individual controls most or all phases of a transaction. In addition, it is important that District officials generate and review the computerized financial system's audit logs to determine who has accessed the financial system and what transactions took place. Regular review of audit logs helps to ensure that any errors can be detected and corrected timely. When internal controls are not designed appropriately or operating effectively, there is an increased risk that errors and irregularities may occur and not be detected and corrected, and unauthorized payments could be made for non-District purposes.

We found that the District did not segregate the Treasurer's cash disbursement duties and did not institute compensating controls, such as management oversight, to mitigate this control weakness. We found that the Treasurer disbursed 169 checks totaling \$68,158 for claims that had not been audited and approved for payment by the claims auditor. In addition, District officials did not generate and review the financial system's audit logs. As a result, errors could occur and not be detected or corrected in a timely manner.

Segregation of Duties

An effective system of internal controls provides for the segregation of duties so that no single individual controls all or most phases of a transaction. Concentrating key duties with one individual with little or no oversight weakens internal controls and significantly increases the risk that errors and/or irregularities might occur and not be detected. When it is not practical to segregate duties because of limited staff resources, it is important for District officials to establish compensating controls. Such compensating controls could include the requirement that District officials or other administrative staff periodically review the work in question and that duties be rotated among appropriate staff members. An important part of the cash disbursement process is the audit and approval of claims by the claims auditor before claims are paid. If one person controls all or most phases of the cash disbursements process, the risk is increased that this individual could make payments for claims that have not been audited and approved for

payment by the claims auditor, which increases the risk that District funds could be disbursed for inappropriate purposes.

District officials did not properly segregate the Treasurer's duties and did not establish sufficient compensating controls, such as reviewing audit logs or having staff who are independent of the cash receipts or disbursements process perform or review bank reconciliations. Although the secretary to the Superintendent performs some mitigating controls by entering cash receipt and disbursement transactions, it is not enough because the Treasurer also has access to payroll, purchasing and disbursement functions in the computerized accounting system. The Treasurer enters payroll and purchasing information in the computerized accounting system, prepares and signs manual checks, signs computerized checks, performs wire/cash transfers and reconciles bank accounts without management oversight. The Treasurer submits the bank reconciliation information in the monthly Treasurer's report to the Board, but District officials do not provide sufficient management oversight because they do not review bank statements or cancelled checks. Because the Treasurer controls most phases of the cash disbursement functions without sufficient management oversight, she was able to create and disburse manual checks that were not audited and approved for payment by the District's claims auditor.

We examined 200 of the District's cash disbursements totaling \$3,405,246 to ensure that they were properly authorized and found no exceptions. We also reviewed all manual checks that were prepared by the Treasurer that were not audited and approved by the claims auditor before payment, as required. We found that 169 checks totaling \$68,158 were not supported by claims that had been audited and approved by the claims auditor, as follows:

- One hundred fifty seven checks totaling \$56,479 were for Medicare reimbursements to retirees.
- One check was for \$5,364 for the payment of the former Superintendent's life insurance for the 2007-08 fiscal year. The former Superintendent reimbursed the District \$4,470 upon his separation for 10 of the 11 remaining months in the fiscal year that he did not work.
- Three checks totaling \$2,205 were for dental reimbursement claims to the former Superintendent.
- Eight checks totaling \$4,110 were for miscellaneous claims.

The Treasurer informed us that the Medicare reimbursements and the payments to the former Superintendent were not submitted to the claims auditor for approval because she believed that they had already been approved because they were recurring claims (Medicare reimbursement) and claims from a negotiated contract (payments to former Superintendent). We found no significant exceptions regarding the eight checks totaling \$4,110. However, all of these claims are required by Education Law to be audited by the claims auditor before payment. Even if reimbursements are properly authorized, it is possible that one or more claims may not be eligible for reimbursement. The claims auditor's review might detect an ineligible claim.

The District's failure to segregate cash disbursement duties weakens internal controls and significantly increases the risk that inappropriate payments could be made and not be detected. Because of lack of management oversight, the Treasurer was able to issue 169 checks totaling \$68,158 that were not audited and approved for payment by the claims auditor.

Audit Logs

Audit logs (computer-generated monitoring logs or reports) can be used to help offset control weaknesses resulting from inadequate segregation of duties. Audit logs can record the identity of each user who has accessed the system, what activity occurred, the location of the computer from which the user made changes and the times and dates the user made the changes. Ideally, management or their designee reviews these logs to monitor the activity of users who access the computerized accounting system. This tool provides a mechanism for individual accountability, reconstructing events and problem monitoring.

The Treasurer and Director of Finance informed us that the District's computerized accounting system has the ability to generate audit logs that show, for example, vendor changes or changes in payroll. If District officials designated an employee who is not involved with the computerized accounting system to regularly review the audit logs, District officials could track the activities of each system user and ensure that users are not performing duties that are not part of their job descriptions. We found that District personnel had not reviewed the audit logs, and District management had not designated anyone to perform these reviews.

Using audit logs to monitor financial activity is critically important when there is inadequate segregation of duties. The failure to do so makes monitoring changes more difficult, and increases the risk that unauthorized modifications or errors will not be promptly detected, which could result in improper payments.

Recommendations

1. District officials should segregate financial duties so that the work of one individual is independently verified by another. If practical, bank reconciliations should be performed by someone who is independent of the cash receipts and disbursement functions. If not practical, bank reconciliations, including review of bank statements and cancelled checks, should be regularly verified by someone who is independent of those functions.
2. All claims, including reimbursements authorized by negotiated contracts or Board policy, should be audited and approved by the claims auditor before payment.
3. A District official or employee other than those who use the computerized accounting system should review the computer-generated audit logs on a regular basis.

Fuel Inventory

Good control procedures and accurate records over consumable inventories such as gasoline and diesel fuel are important elements of an internal control system. District officials must ensure that fuel inventories are protected from loss by adopting policies, establishing procedures, maintaining complete and accurate perpetual inventory and usage records, conducting periodic inventories, limiting physical access, and performing analytical reviews of records.

Perpetual fuel inventory records provide documentation of the amount of gasoline and diesel fuel that the District should have on hand at any given point in time. Periodically, physical inventories must be conducted, and the results must be compared to the perpetual inventory records. Any discrepancies must be investigated and resolved. Furthermore, periodic analytical reviews of fuel inventory records help to disclose unusual incidents or trends that require further investigation. Transactions, physical inventory results, and fuel inventory records that do not fit an expected pattern or comply with known authorizations must be investigated and resolved.

The District purchased approximately \$60,000 in gasoline and diesel fuel from July 1, 2006 to August 31, 2007. The District has one fuel storage and bus garage facility that contains 1,000 gallon storage tanks to provide gasoline and diesel fuel to 23 District vehicles and maintenance equipment. There are 21 District personnel who have access to the fuel pumps.

District officials have not developed policies and control procedures over fuel inventories and did not maintain the records necessary to safeguard fuel inventories. Our review of the District's inventory practices disclosed that the District did not maintain perpetual fuel inventory records or perform analytical reviews of fuel purchases, usage, or invoicing. For example, District officials did not review the bus driver logs which detail the number of miles driven, and did not test the reasonableness of the amount of fuel pumped. In addition, the District had not implemented adequate safeguards to limit physical access to the fuel pumps. There are 21 District personnel who have keys to the bus garage and 24-hour access to the fuel pumps. As a result of the above deficiencies, we performed tests of the District's fuel purchase and available usage records and found the following:

- Using information from mileage/usage logs and fuel purchases, we attempted to reconcile diesel fuel usage and deliveries for a four-month period. We found that the amount of fuel

delivered exceeded recorded usage by approximately 280 gallons. District officials explained that they did not maintain mileage/usage logs for two diesel powered vehicles that were assigned to the head mechanic (transportation supervisor) and head cleaner. Without these records, diesel fuel could not be accurately reconciled.

- We attempted a similar reconciliation of gasoline usage and deliveries for the same four-month period using mileage/usage logs and fuel purchase documents. We found that gasoline delivered exceeded recorded usage by approximately 580 gallons. District officials explained that they did not maintain mileage/usage logs for the driver education vehicle and maintenance machinery equipment. Without these records, gasoline could not be accurately reconciled.

The Director of Finance subsequently informed us that the District has implemented a perpetual inventory system and is requiring that usage logs and mileage logs, if applicable, be kept for all District vehicles and equipment.

Recommendations

4. District officials should establish effective policies and procedures over the District's fuel inventory system.
5. District officials should consider addressing 24-hour access to the fuel pumps by limiting the number of keys given to employees.
6. District officials should establish and maintain perpetual fuel inventory records and maintain an accurate balance of the gallons of each fuel on hand. The fuel inventory records should be reconciled to physical tank readings on a regular basis. Any discrepancies between the fuel inventory records and actual fuel readings should be investigated and rectified. A District official who does not have access to the fuel pumps should periodically review the fuel inventory records.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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

BELLEVILLE HENDERSON CENTRAL SCHOOL DISTRICT

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SUPERINTENDENT
Rick T. Moore

BUILDING PRINCIPAL
Scott A. Storey

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

This letter is in response to the Report of Examination conducted by your office for the period of July 1, 2006 through August 31, 2007 and which report was reviewed by your staff on November 18, 2008 with Belleville Henderson Central School District Officials. The District appreciates the opportunity to acknowledge the findings and provide our response to the audit recommendations.

During the course of the audit, the Comptroller's Office conducted a comprehensive examination of the District's financial processes. As part of the audit, the Comptroller's Office identified controls and processes that can be strengthened over our cash disbursement process and our fuel inventory.

We appreciate that the recommendations as noted below are designed to reduce the risk, while not entirely eliminating such risk, that an error could occur. Our response to your findings is designed to reduce the risk that an error may occur while at the same time being cost effective so as to not result in an unreasonable burden to the District.

Comptroller's Office Recommendation for Cash Disbursements

1. District Officials should segregate financial duties so that the work of one individual is independently verified by another. If practical, bank reconciliations should be performed by someone who is independent of the cash receipts and disbursement functions.
2. All claims, including reimbursements authorized by negotiated contracts or Board policy, should be audited and approved by the claims auditor before payment.
3. A District official or employee other than those who use the computerized accounting system should review the computer-generated audit logs on a regular basis.

Comptroller's Office Recommendation for Fuel Inventory

4. District officials should establish effective policies and procedures over the District's fuel inventory system.
5. District officials should consider addressing 24-hour access to the fuel pumps by limiting the number of keys given to employees.
6. District officials should establish and maintain perpetual fuel inventory records and maintain an accurate balance of gallons of each fuel on hand. The fuel inventory

should be reconciled to the physical tank readings on a regular basis. Any discrepancies between the fuel inventory records and actual fuel readings should be investigated and rectified. A District official who does not have access to the fuel pumps should periodically review the fuel inventory records.

The District concurs with these recommendations and will begin or continue to implement them as described below:

1. Although the segregation of duties continues to be a struggle for small school districts, the District is developing tighter internal controls surrounding the segregation of duties. The Business Manager, who does not receive cash or disburse funds, currently receives the unopened bank statements and performs the bank reconciliations and the review of bank statements and cancelled checks. The Business Manager along with the Superintendent will examine duties of District office staff to ensure duties are segregated as much as practicable.
2. The District will have all claims audited and approved by the claims auditor prior to payment.
3. The Business Manager, who does not receive cash or disburse funds, will review the computer generated audit logs on a regular basis regarding business transactions performed by other individuals in the District. The Business Manager currently receives and reviews the audit logs from Regional Information Center employees who access the [REDACTED] system.
4. The District will develop policies and procedures over the District's fuel inventory system regarding access to fuel, recording of fuel deliveries, filling up buses, vehicles and maintenance equipment (i.e., lawnmowers, snow blowers, etc.) and logging the fuel used, and for fuel inventory.
5. The District is determining/developing procedures to limit the 24-hour access to the fuel pumps by limiting the access to the fuel pump switch with possibly only to the bus garage supervisor and the building maintenance supervisor. The District is also investigating the use of key fobs (that are currently in use to limit access to the main building) for use with access to the fuel pumps. In addition, the District is investigating other theft deterrent measures on the fuel pumps.
6. The District has established a perpetual fuel inventory to maintain an accurate balance of the gallons of fuel on hand. The Business Manager who does not have access to the fuel pumps has reviewed the last six months of perpetual records for the diesel and gasoline inventory records and will review them at minimum on a quarterly basis. The bus garage supervisor will investigate discrepancies. In addition, the District will develop a physical inventory process to validate against the fuel inventory records.

We thank you and your staff for the assistance in further strengthening our internal control and processes through your professionalism and advice.

Sincerely,



Rick T. Moore
Superintendent

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

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

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 cash disbursements and controls over fuel inventory for further audit testing.

We examined the following records to determine the effectiveness of internal controls pertaining to the cash disbursements function:

- Bank statements
- Cancelled checks
- General ledger accounts
- Claim packets
- Warrants
- Payroll registers
- Employee contracts.

We also used ACL (an audit testing program) to verify check sequence integrity, look for duplicate check numbers or payments, examine non-payroll checks to employees, and test for certain other check transactions.

For our audit of the District's fuel inventories, we interviewed the transportation supervisor, head cleaner, and the Director of Finance. We performed a walk-through of the fuel dispensing facility to determine whether the District's controls over fuel inventories were adequate. We also reviewed the District's fuel acquisitions and usage records.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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