



# Bethpage Union Free School District Internal Controls Over Selected Financial Transactions

Report of Examination

Period Covered:

July 1, 2006 — June 30, 2007

2008M-60



Thomas P. DiNapoli

# Table of Contents

	<b>Page</b>
<b>AUTHORITY LETTER</b>	3
<b>EXECUTIVE SUMMARY</b>	5
<b>INTRODUCTION</b>	7
Background	7
Objective	7
Scope and Methodology	7
Comments of District Officials and Corrective Action	8
<b>PROFESSIONAL SERVICES</b>	9
Recommendation	9
<b>CLAIMS AUDIT AND INTERNAL AUDIT FUNCTIONS</b>	10
Recommendations	10
<b>PAYROLL PROCESSING</b>	11
Recommendation	11
<b>APPENDIX A</b> Response From District Officials	12
<b>APPENDIX B</b> OSC Comments on the District’s Response	16
<b>APPENDIX C</b> Audit Methodology and Standards	17
<b>APPENDIX D</b> How to Obtain Additional Copies of the Report	19
<b>APPENDIX E</b> Local Regional Office Listing	20

# State of New York Office of the State Comptroller

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## **Division of Local Government and School Accountability**

July 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 Bethpage Union Free School District entitled *Internal Controls Over Selected Financial Transactions*. This audit was conducted pursuant to the Article V, Section 1 of the State Constitution, and 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

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### EXECUTIVE SUMMARY

The Bethpage Union Free 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.

#### **Scope and Objective**

The objective of our audit was to evaluate the District's internal controls over selected financial transactions for the period July 1, 2006 to June 30, 2007. Our audit addressed the following related questions:

- Are internal controls over the procurement of professional services appropriately designed and operating effectively?
- Are the duties of the claims auditor adequately segregated?
- Does the District adequately control payroll transactions?

#### **Audit Results**

The District's procurement policy does not require competition (securing alternative proposals) when procuring services from professionals. We found that District officials did not always solicit competitive quotes or issue requests for proposal when procuring professional services. As a result, District officials did not have adequate assurance that services of suitable quality were procured at the most economical price.

The District has not revised its Internal Claims Auditor policy to segregate the duties of the claims auditor from duties normally performed by an internal auditor. We found that in addition to auditing and approving claims, the claims auditor performs duties that are normally discharged by an internal auditor. As a result, the statutory independence required of a claims auditor has been compromised.

District officials also did not maintain a log to track and manage the unique sequential numbers assigned to payroll checks and direct deposit stubs processed through the District financial software. As a result of this inadequacy, 203 checks totaling \$206,000 and 203 direct deposits totaling \$382,000 were recorded in the disbursement record having the same sequential numbers. Since both the check

numbers and direct deposit stub numbers are identified as check numbers in the District's automated records, this created a duplication of control numbers in the financial management system. Although this error did not result in duplicate payments, the District's ability to effectively manage and monitor financial activities was diminished. Duplicate transaction numbers could conceal errors or irregularities from being detected and corrected.

### **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's comments on issues raised in the District's response letter.

# Introduction

## Background

The Bethpage Union Free Union School District (District) is located in the Town of Oyster Bay, in Nassau County. The District is governed by the Board of Education (Board) which comprises seven elected members. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the chief executive officer of the District and is responsible, along with other administrative staff, for the day-to-day management of the District under the direction of the Board.

There are five schools in operation within the District, with approximately 3,170 students and 580 employees. The District's budgeted expenditures for the 2006-07 fiscal years were \$63 million which were funded primarily with real property taxes, State aid, and grants.

The District contracts with professional service providers for services, such as physical and operational therapy and legal services. In the 2006-07 fiscal year, the District paid professional service providers over \$1.6 million. The Board appointed a claims auditor to audit and authorize claims for payment on its behalf. Payments to vendors totaled approximately \$21 million in the General Fund during the audit period. Additionally, the District's payroll is processed through a financial software package that sequentially accounts for all payroll transactions. Personal services costs were approximately \$34 million during the 2007 fiscal year.

## Objective

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

- Are internal controls over the procurement of professional services appropriately designed and operating effectively?
- Are the duties of the claims auditor adequately segregated?
- Does the District adequately record payroll transactions?

## Scope and Methodology

We examined internal controls over selected financial transactions of the Bethpage Union Free School District for the period July 1, 2006 to June 30, 2007.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such

standards and the methodology used in performing this audit are included in Appendix C of this report.

**Comments of District  
Officials and Corrective  
Action**

The results of our audit and recommendations have been discussed with District officials and their comments, which appear in Appendix A, have been considered in preparing this report. District officials generally agreed with our recommendations and indicated they planned to initiate corrective action. Appendix B contains OSC's comments on issues raised in the District's response letter.

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

## Professional Services

General Municipal Law requires school districts to adopt written policies and procedures for the procurement of goods and services that are not subject to competitive bidding requirements. An effective procurement process helps the District obtain services, supplies, and equipment of suitable quality and quantity, from the best qualified and lowest-priced source, and in compliance with Board and legal requirements. This process helps the District expend taxpayer dollars efficiently and guards against favoritism, extravagance, and fraud.

The District's procurement policy does not require competition or securing alternative proposals when procuring services from professionals. We found that District officials did not always solicit competitive quotes or issue requests for proposals when procuring professional services. Although not required by law, prudent business practices require that contracts for professional services be awarded after soliciting proposals from professionals meeting the District's requirements. Without fair competition, there is no assurance that District received the desired services at the lowest price.

We identified payments to 22 professional services providers totaling \$1.6 million during the 2006-07 fiscal year. Of these, we tested payments to eight providers totaling \$585,000 and found that five of the eight professionals were paid \$454,000 without the benefit of competitive proposals. The services acquired without competition include: legal services totaling \$346,000, therapeutic services of \$68,000, tutoring services of \$24,000, and medical services of \$16,000.

### Recommendation

1. District officials should amend their procurement procedures to require the solicitation of competitive proposals before awarding contracts for professional services.

## Claims Audit and Internal Audit Functions

The function of auditing and approving claims for payment is one of the most critical elements of a system of internal controls over expenditures. Education Law (Law) authorizes a Board to appoint a claims auditor to audit and allow or reject all claims against the District on its behalf. The claims auditor serves as final authorization for the Treasurer to process a check for payment and provides a means for the Board to monitor the effectiveness of internal controls over expenditures. To avoid compromising the independence of the claims audit function, the claim auditor must not have responsibilities related to other business operations or be directly involved in any accounting or purchasing functions. In addition, effective July 2006, the Law requires school districts to establish the position of internal auditor, whose responsibilities include the review of financial policies and procedures and testing and evaluating the District's internal control systems. As with the claims auditor, the Law mandates that the internal auditor must not have responsibilities related to other District business operations.

The Board adopted an Internal Claims Auditor policy in 1999, which combined the duties of a claims auditor with duties that are normally performed by an internal auditor, such as balancing and proving bank statements of all District accounts, reviewing fixed assets inventory, verifying the inventory and performing cash counts in the cafeteria program. The Board has not revised its Internal Claims Auditor policy since the law was changed in 2006 to segregate the duties of the claims auditor from those of the internal auditor. Therefore, in addition to auditing and approving claims for payment, the claims auditor is also performing accounting functions normally performed by an internal auditor, including reviewing bank reconciliations and Treasurer's monthly reports, conducting payroll verification audits, and auditing permission privileges assigned to employees accessing the District's financial software. As a result, the statutory independence required of a claims auditor has been compromised. To preserve the integrity of the system of controls, it is imperative that the District segregates the claims auditor's functions from those normally performed by an internal auditor.

### Recommendations

2. The Board should revise its Internal Claims Auditor policy and limit the duties and responsibilities of the claims auditor to those allowed by Law.
3. The claims auditor should discontinue performing other business functions normally assigned to the internal auditor.

## Payroll Processing

The District's system of internal controls should include procedures for documenting payroll disbursements to ensure that cash is disbursed only upon proper authorization, is supported by the appropriate documentation, is for a valid business purpose, and is properly recorded in District records. Most payroll systems require unique sequentially numbered transactions to enable District officials to monitor transactions from their inception through the accounting records and reports. When internal controls over payroll are not operating effectively, it increases the risk that payment errors and irregularities could occur and not be detected and corrected timely. We identified weaknesses in the District's internal controls over payroll-related disbursements that caused checks and direct deposit stubs to be issued with the same check numbers, an error that could result in improper payments if not detected and corrected.

District officials did not maintain a log to track and manage the unique sequential numbers assigned to payroll checks and direct deposit stubs processed through the District financial software. Instead, when processing payrolls, the accounts clerk reviews the prior payroll register to determine and assign the next set of sequential numbers to be used for check numbers and the next set of sequential numbers for direct deposit stubs. As a result of this inadequacy, we found that the same initial sequential number was incorrectly assigned to payroll checks and direct deposit stubs processed for the October 6, 2006 payroll. On this date, 203 checks totaling \$206,000 and 203 direct deposits totaling \$382,000 were recorded in the disbursement record having the same sequential numbers. Since both the check numbers and direct deposit stub numbers are identified as check numbers in the district's automated records, this created a duplication of control numbers in the financial management system that was not detected nor corrected timely. Although this error did not result in duplicate payments, the District's ability to effectively manage and monitor financial activities was diminished. Duplicate transaction numbers could conceal errors or irregularities from being detected and corrected.

### Recommendation

4. District officials should maintain a log to track the sequential integrity of the check and direct deposit stub numbers used for processing payrolls to preserve the uniqueness of and accountability for each payment.

## **APPENDIX A**

### **RESPONSE FROM DISTRICT OFFICIALS**

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

**BETHPAGE UNION FREE SCHOOL DISTRICT**  
**Board of Education**

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Michael J. Kelly, President  
Joel S. Dauman, Trustee  
Kurt Spears, Trustee

Sandra Watson, Trustee

Tom Frost, Vice President  
Anna Israelton, Trustee  
Hugh Walker, Trustee

June 24, 2008

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250 Veterans Memorial Highway  
Hauppauge, New York 11788-5533

Subject: State Comptroller's Audit Observations and Recommendations for Bethpage UFSD, Response from District

Dear ██████████

The Board of Education for the Bethpage Union Free School District, along with the Superintendent of Schools, and the entire Bethpage community are deeply appreciative of the audit which was recently conducted by the Office of the State Comptroller. The audit team assigned conducted themselves in a highly professional manner and was extremely thorough in the review of the District's documents and records. The field work conducted and the audit report's observations and recommendations, as found in the subject audit report, have provided a most valuable service to the Bethpage community.

We are pleased with the overall results of the Comptroller's audit. Given the scope and magnitude of the audit, the areas of criticism are quite limited and easily addressed. It is especially heartening to note that no wrongdoing, fraud, waste and/or abuse was found or even suggested by the audit team. Having been part of and/or affiliated, in some capacity with the Bethpage School District for many years, it is reassuring, though not surprising at all, that this report bears out and validates the honesty and professionalism of our very hard working and diligent employees.

**RESPONSE TO RECOMMENDATIONS:**

While the Bethpage Union Free School District duly accepts the audit recommendations as delineated within the subject audit report and pledge to continue to take the necessary and needed actions to improve upon the District's internal controls and operations, we firmly believe that the following clarifications are in order:

### **Recommendation # 1**

The School District concurs with the State Comptroller's recommendation that the utilization of the Request for Proposal (RFP) process is an appropriate way of comparing costs/fees in the pursuit of obtaining professional services. Indeed, the district has utilized the RFP for procuring a host of professional services. The District will continue to utilize this process, but more extensively in the future. We do note, however, the use of RFPs is not a requirement under General Municipal Law. GML 104-b states that "professional services" must be "procured in a manner so as to assume the prudent and economical use of public monies in the best interest of the taxpayers."

See  
Note 1  
Page 16

Nevertheless, please be aware that the Board of Education is currently completing a review of revisions to the District's procurement policies which address the procurement of professional services and the use of the RFP process. It is anticipated that the Board of Education will vote on the adoption of said revisions at the District's upcoming Re-Organization Meeting.

### **Recommendation # 2**

The School District concurs with the State Comptroller's recommendation that the Board of Education should revise its existing Internal Claims Auditor Policy # 1334 (Appointment and Duties of the Internal Claims Auditor) so as to more appropriately reflect the responsibilities of the Internal Audit Function and Claims Auditor position. Notwithstanding the above, it should be noted that at the District's Re-Organization Meeting held on July 11, 2006, the Board of Education abolished the Internal Claims Auditor position, created the position of Claims Auditor and appointed a duly qualified individual as Claims Auditor.

See  
Note 2  
Page 16

In addition, please be aware that the Board of Education is currently completing a review of a new policy regarding the Claims Auditor as well as a new policy regarding the Internal Audit Function. The updated policies (# 1334-A Internal Auditor Function and # 1334 Appointments and Duties of the Claims Auditor) include language that will address the observation and recommendation as outlined in the audit report. It is anticipated that the Board of Education will vote on the adoption of these policies at the District's upcoming Re-Organization Meeting.

### **Recommendation # 3**

After soliciting proposals through a RFP process, effective July 11, 2006, the Board of Education appointed the accounting firm of Nawrocki, Smith, LLP, as the District's Internal Auditors. They, in fact, perform all the duties of an Internal Auditor, as required by law. The firm of Nawrocki, Smith, LLP report directly to the Board of Education, and as such, they are independent of both the Claims Auditor (who also reports directly to the Board) and any other District-related Business Office function. The Claims Auditor does not function as the District's Internal Auditor, nor does the Claims Auditor perform any other Business Office-related functions and/or activities. It is the responsibility of the Internal Auditors to audit bank statement reconciliations and monthly Treasurer Reports, as well as permission for privileges regarding access to the District's financial software. Any review performed by the Claims Auditor, in the aforementioned regard, is supplemental to the Internal Auditor's review and is performed at the expressed direction of the Board of Education.

We do not believe that conducting payroll verifications is beyond the Claims Auditor's responsibility. The Claims Auditor reviews all claims, including payroll, made against all of the District's funds. She is, in fact, certifying that an actual individual person has provided proof of identification and signed for receipt of the check. Therefore, we consider payroll verifications as a part and/or extension of the overall claims process. Nevertheless, the District's Internal Auditors have in the past conducted a risk review and report of the District's payroll process.

See  
Note 3  
Page 16

**Recommendation # 4**

The School District concurs with the State Comptroller's observation that a clerical error had allowed the use of the same sequential check numbers for both direct deposits and payroll checks during one particular and specific payroll cycle. However, it should be noted that the District's Business Office management became aware of the error immediately, and, in fact at that specific time, took necessary steps so as to contain and correct the one-time error made.

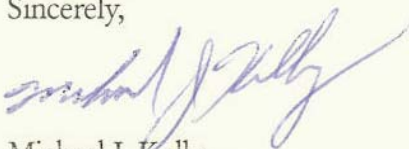
The Business Office management had considered various options when the error occurred and it was decided to allow the process to continue in as much as the error had no impact on the financials and/or the bank reconciliations. Immediately and subsequent to the occurrence, the Business Office's practices and procedures were changed to prevent this error from ever occurring again. At the time of the instant audit, the District Business Office staff fully discussed and explained to the Comptroller's auditors the specific circumstances relating to the clerical error and corrective measures were taken. Notwithstanding, we do agree that the additional step of maintaining a log may provide an additional measure whereby we might forestall an error of this type from recurring. We will, therefore, institute the recommended procedure immediately.

It is our intention that the District will file its corrective plan within 90 days, as requested.

In summary, the Board of Education on behalf of the residents and staff of the Bethpage Union Free School District wish to thank the office of the State Comptroller for their work and effort, given through the audit process, in safeguarding the taxpayer's funds. We again appreciate the depth of your review and duly accept the constructive comments and recommendations as put forth by the State Comptroller's audit team.

Again, we are most pleased that nothing within this audit has indicated any malfeasance, wrongdoing, waste, fraud, mismanagement and/or abuse is taking place. To the contrary, the District can point with pride and confidence that the District's staff and organization performs and operates only at the highest levels of professionalism, integrity and honesty.

Sincerely,



Michael J. Kelly  
President  
Board of Education

cc: Dr. Richard Marsh, Superintendent of Schools

## APPENDIX B

### OSC COMMENTS ON THE DISTRICT'S RESPONSE

#### Note 1

We modified our report to indicate that, although not required by General Municipal Law, prudent business practices require that contracts for professional services be awarded after soliciting proposals from professionals meeting the District's requirements. Without fair competition, there is no assurance that the District received the desired services at the lowest price.

#### Note 2

We commend the District for taking corrective action on this matter. The Board created the position of claims auditor at its re-organization meeting of July 11, 2006 and is in the process of establishing policies to define the duties of the claims auditor and the internal auditor.

#### Note 3

Education Law allows school districts to establish the office of claims auditor with the powers and duties of the board with respect to allowing or rejecting all accounts, charges, claims or demands against the school district. The Law also requires the establishment of a distinct and separate internal audit function. This function includes the development of a risk assessment of District operations, which includes the testing and evaluation of the District's internal controls. The individuals who fill these positions must be independent of other District business functions and of one another. The Law emphasizes the necessary independence of both functions by prohibiting the internal auditor from auditing and approving claims for payment, and prohibiting the claims auditor from conducting payroll verification audits. Therefore, the District's claims auditor should not perform either payroll verification audits or any other function normally performed by an internal auditor.

## APPENDIX C

### AUDIT METHODOLOGY AND STANDARDS

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

In order to accomplish the objectives of this audit, our procedures included the following:

1. We interviewed appropriate District officials and employees in order to obtain an understanding of payroll processing, the duties of the claims auditor, and the procurement of professional services.
2. We examined minutes of the Board for the 2006-07 fiscal year.
3. We examined payroll disbursement records to determine if check numbers were duplicated.
4. We reviewed the District's purchasing policy to determine if it adequately addresses the procurement of goods and services of the best quality and at the lowest cost.
5. We tested payments to professional services providers to determine that payments were in accordance with contracts.
6. We examined bid, quote and RFP documentation to determine if the responsible vendor at the lowest cost was selected.
7. We reviewed the Board policy regarding the duties of the claims auditor to determine its compliance with statutory requirements.

8. We reviewed duties and responsibilities of the claims auditor to determine its statutory independence from other accounting and clerical functions.

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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