



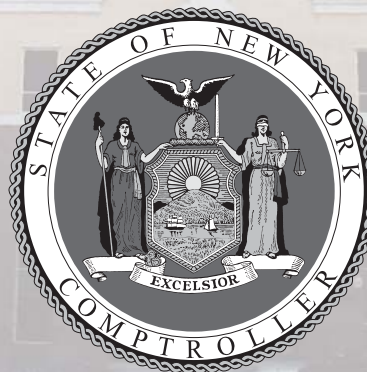
Bolton Central School District Internal Controls Over Selected Financial Operations

Report of Examination

Period Covered:

July 1, 2006 — October 14, 2007

2008M-69



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

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

The Business Manager serves as the Treasurer and is responsible for the financial operations of the District. She has a full time Deputy Treasurer to assist her. A teacher in the District serves part time as the coordinator of the District's Information Technology system. Additionally, the District contracts with Washington Saratoga Warren Hamilton Essex BOCES (BOCES) for the services of a shared LAN technician who works at the District two days per week.

Scope and Objective

The objective of our audit was to determine if internal controls over cash, payroll, purchasing and the information technology system were appropriately designed and operating effectively to adequately safeguard District assets for the period July 1, 2006 to October 14, 2007. Our audit addressed the following related questions:

- Are there controls in place to ensure the proper segregation of duties over cash receipt, payroll and cash disbursement activities in the Business Office?
- Are there controls in place to ensure the continuity of the IT system?
- Did the District improperly contract with a Board member's spouse?

Audit Results

District officials have not established internal controls over financial operations and information technology to adequately safeguard District assets. Because District officials have not segregated duties and provide adequate policies, procedures and oversight there is an increased risk that errors or irregularities could occur, the District's IT system and computerized data are at risk, and the District has entered into a contract that is prohibited under General Municipal Law due to a conflict of interest.

District officials have not properly segregated cash receipt, payroll processing and cash disbursement duties in the Business Office or ensured that compensating controls are in place to serve as a system of

checks and balances. Consequently, the Business Manager performed numerous duties with minimal oversight, including opening mail, receiving cash, preparing receipts, making deposits, recording receipts, preparing journal adjustments, adding new employees, updating employee information, processing payroll, signing checks, transferring funds and reconciling bank accounts. In addition, the Deputy Treasurer was responsible for preparing purchase orders for the Business Manager's signature, receiving goods delivered to the District, compiling voucher packages for audit, preparing warrants, recording disbursements and preparing checks. As a result, there was an increased risk that errors or irregularities could occur and not be detected and corrected in a timely manner.

District officials did not clearly assign the authority and responsibility for the security of the IT system to ensure business continuity. Consequently, two individuals shared authority and responsibility and procedures were not developed to ensure that computerized data was properly backed up and secured, and that the District was prepared for, and could recover from, a disaster or interruption in power service. As a result, there was an increased risk that the IT system could be damaged and the District could lose critical financial data.

The Board allowed the District to enter into a contract with a Board member's spouse for paving work totaling \$4,450. This was inappropriate due to the Board member's prohibited interest in the contract.

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 have initiated, or indicated they planned to initiate, corrective action.

Introduction

Background

The Bolton Central School District (District) is located in the Town(s) of Bolton, Horicon and Hague, Warren 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 270 students and 65 employees. The District's budgeted expenditures for the 2006-07 fiscal year were approximately \$7 million, which were funded primarily with State aid, real property taxes, and grants.

The Business Manager serves as the Treasurer and is responsible for the financial operations of the District. In addition to maintaining the accounting records, she takes in all cash receipts other than real property taxes and cafeteria receipts, and processes biweekly payrolls. The District has a full time Deputy Treasurer who, along with other duties, processes accounts payable.

A teacher in the District serves part time as the coordinator of the District's information technology (IT) system, which includes a Local Area Network (LAN). The IT system includes several servers and approximately 70 computers. Additionally, the District contracts with Washington Saratoga Warren Hamilton Essex BOCES (BOCES) for the services of a shared LAN technician who works at the District two days per week.

Objective

The objective of our audit was to determine if internal controls over cash, payroll, purchasing and the information technology system were appropriately designed and operating effectively to adequately safeguard District assets. Our audit addressed the following related questions:

- Are there controls in place to ensure the proper segregation of duties over cash receipt, payroll and cash disbursement activities in the Business Office?
- Are there controls in place to ensure the continuity of the IT system?

- Did the District improperly contract with a Board member's spouse?

Scope and Methodology

We examined the District's segregation of duties in the Business Office, continuity of the information technology system and conflicts of interest for the period July 1, 2006 to October 14, 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 have initiated, or 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, 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*.

Segregation of Duties

District officials are responsible for establishing a system of internal controls to provide reasonable assurance that District assets are properly safeguarded; accounting transactions are authorized, recorded and reported properly; pertinent laws and regulations are complied with; work is routinely monitored and reviewed; and that operations are efficient and effective. Business Office duties must be segregated so that no single individual controls all phases of a transaction. When this is not practical, due to limited staff resources, compensating controls must be established such as having a Board member or other administrative staff member periodically review the work in question, the rotation of duties or mandatory vacations.

District officials have not properly segregated the duties within the Business Office or ensured that compensating controls are in place to serve as a system of checks and balances. As a result, there is an increased risk that the District assets will be lost or stolen. We found:

- Cash Receipts — The Business Manager opens the mail, receives cash, prepares duplicate receipts, makes bank deposits, records cash receipts in the accounting records, prepares cash receipt journal adjustments and reconciles the bank statements. No other staff member reviews bank reconciliations or verifies that receipts are properly recorded and deposited timely and intact. Due to these control weaknesses, and lack of compensating controls, we tested 15 of 101 receipts recorded from July 1, 2006 to June 30, 2007, totaling approximately \$66,000, to determine if they were accurately recorded and deposited timely and intact. All receipts were recorded correctly and deposited intact. Except for some minor issues, which we addressed with District officials, we did not identify any significant deficiencies.
- Payroll — The Business Manager adds new employees and updates employee information in the payroll system, collects time sheets, enters the hours worked or salaries to be paid, posts expenditures to subsidiary ledgers, prepares and signs payroll checks, makes electronic bank transfers and reconciles the payroll & Trust and Agency bank accounts. No other staff member reviews the bank reconciliations, and, although the District Clerk maintains the personnel records, there are no procedures for someone other than the Business Manager to

compare information in the personnel files, such as salaries, to payrolls.

Due to these control weaknesses, and lack of compensating controls, we tested the gross pay to the personnel records for five employees and the gross pay to timesheets for five other employees. We also tested 22 balloon payments and 19 payments to employees who were paid more than their salaries for appropriateness. We did not find any material exceptions. However, we did find that the Superintendent did not certify payrolls during our audit period, and no other District official or employee verified or reviewed payroll transactions for accuracy in his place. We brought this to the attention of the Superintendent while we were on site and he began to certify payrolls as of October 12, 2007.

- **Cash Disbursements** — The Deputy Treasurer prepares purchase orders for the Business Manager to sign, receives goods delivered to the District, compiles voucher packages for audit, prepares warrants, records disbursements in the accounting records and prepares checks. In addition, although the Business Manager normally signs checks, the Deputy Treasurer is also authorized to do so. Due to these control weakness, and lack of compensating controls, we reviewed 20 of the 1,763 vendor checks totaling \$212,992 to ensure that the underlying claims were properly audited prior to payment and that all payments were for valid District purposes. We also reviewed all check sequence gaps, 15 possible duplicate payments and payments made using the vendor 9999 account to identify potentially inappropriate transactions. We did not find any significant discrepancies.

Although our testing did not reveal any material discrepancies, the concentration of key duties with one individual, with little or no oversight, significantly increases the risk that errors or irregularities could occur and not be detected and corrected in a timely manner.

Recommendations

1. District officials should segregate the duties within the Business Office to the extent possible or implement compensating controls.
2. District officials should ensure that someone not directly involved in the cash receipt, payroll or cash disbursement functions reviews bank reconciliations.

Continuity of the IT System

The District relies on its information technology (IT) system to provide computer education, access the Internet, communicate by email, store student data, maintain financial records, and report to State and federal agencies. Therefore, the IT system and the data it holds are valuable resources. If the IT system fails, the resulting problems could range from inconvenient to catastrophic. District officials are responsible for assigning authority and responsibility for the security of the IT system to ensure that computerized data can be repaired or replaced if the system fails. Procedures must be developed to back up and secure financial data, a disaster recovery plan must be adopted, and computer equipment must be connected to an Uninterruptible Power Source (UPS) to protect computer files and equipment if there is a disruption in power service.

District officials have not clearly assigned the authority and responsibility for the security of the IT system to ensure business continuity. Consequently, the authority and responsibility are shared between a teacher, who also works as the technology coordinator, and a BOCES technician who works at the District two days per week. As a result of this fractured system, financial data has not been properly backed up and secured, a disaster recovery plan has not been adopted and the Business Office server is not connected to an Uninterruptible Power Source (UPS). These control weaknesses expose the District's IT system and electronic data to an increased risk of loss.

Data Backup — Even the most reliable computers can break down, eventually. Therefore, District officials must establish procedures to ensure that the data stored on computers and servers is routinely backed up (i.e., a duplicate copy of information made) and that multiple back-up copies are stored in a secure off-site location to enable the restoration of the IT system and data in the event of loss.

District officials have not established procedures to ensure that the IT system is properly backed up. Although District officials backed up other servers on a nightly basis, the Business Office server, which contained the District's financial information, was not being backed up due to a problem with the hardware. The Business Manager was not aware that this server was not being backed up, and although she backed up bi-weekly payrolls to diskettes, she left the diskettes in her office next to her computer.

District officials began to correct this situation after we brought it to their attention. While we were on site, the Business Manager began to back up the Business Office server to a USB drive, which was stored in a safe, and the computer technician began to back up the Business Office server to tapes on a weekly basis. This is a significant improvement and does provide added protection for the District's financial information. However, the safe is in the building and the back up tapes are located in the same room as the server. As a result, although the school building and the offices where the computers are located are locked at night, a disaster, such as a fire or water leak, could damage the computer equipment and the media containing the back up data, causing the District to lose essential information and preventing the restoration of the IT system.

Disaster Recovery — A disaster recovery plan, sometimes referred to as a business continuity plan or business process contingency plan, describes how an organization is to deal with potential disasters. District officials are responsible for developing a disaster recovery plan to address the potential loss of computer equipment and data, and outline the procedures for recovery in the event of a disaster. The plan must set forth the precautions to be taken to minimize the effects of a disaster, and allow District personnel to either maintain, or quickly resume, mission-critical functions. Typically, a disaster recovery plan includes an analysis of business processes and continuity needs, and may include procedures for disaster prevention.

District officials have not developed a formal disaster recovery plan. As a result, in the event of a disaster, District personnel have no guidelines or plan to follow to prevent the loss of computer equipment and data, and there is an increased risk that the data housed within the IT system will become unrecoverable.

Uninterruptible Power Source — An Uninterruptible Power Source (UPS)¹ maintains a continuous supply of electric power to computer equipment by supplying electricity from an alternate source when utility power is not available. This allows District personnel to save computer files and safely turn off computer equipment. Although the District maintains a UPS for the servers in the server room, there is no UPS for the Business Office server. As a result, the information on the Business Office server is susceptible to damage or loss in the event of an interruption in power service.

¹ Also known as an Uninterruptible Power Supply or battery backup.

Recommendations

3. District officials should establish clear authority and responsibility for IT system security.
4. District officials should establish written procedures to ensure that all information stored on the IT system is properly backed up and that back up files are secured in a safe off-site location.
5. District officials should develop a formal disaster recovery plan to address the possible loss of computer equipment and data in the event of a disaster.
6. District officials should connect the Business Office server to an uninterruptible power source.

Conflict of Interest

The General Municipal Law (GML) limits the ability of municipal officers and employees to enter into contracts in which their personal financial interests and their public powers and duties conflict. An officer or employee has an interest in a contract when he or she receives a direct or indirect monetary or material benefit as a result of the contract. An officer or employee is also deemed to have an interest in the contracts of his or her spouse, minor children and dependents (except for employment contracts); firms, partnerships or associations of which they are members or employees; and corporation of which they are officers, directors or employees, or directly or indirectly own or control stock. As a rule, an officer or employee must publicly disclose any interest in an actual or proposed contract, in writing, to his or her immediate supervisor and to the governing board of the municipality.

Unless a statutory exception applies, officers and employees are prohibited from having an “interest” in a contract when they also have the power or duty, either individually or as a Board member, to negotiate, prepare, authorize or approve the contract; authorize or approve payment under the contract; audit bills or claims under the contract; or to appoint an officer or employee with any of those powers or duties. The Board has adopted a purchasing policy that requires goods and services to be procured in a manner so as to guard against favoritism, improvidence, extravagance, fraud and corruption.

In July 2007, the District paid a company owned by a Board member’s spouse \$4,450 to pave an area adjacent to a parking lot. As a spouse, she had an interest in the contract, and as a Board member, she had the power to audit bills and claims under the contract, which made her interest prohibited. The Board member did not publicly disclose her interest in the contract and only one quote was obtained.

The Business Manager informed us that the District had contracted with another company (Company A) to seal and line the school parking lot. However, before they began work, District officials decided to pave an unpaved area, adjacent to the parking lot, which was being used for parking. District officials asked Company A to pave this area before they sealed and lined the parking lot. Company A indicated that they could not fit this work into their schedule so District officials asked the company owned by the Board member’s spouse to provide a quote, and subsequently awarded the contract, as the District was under time constraints to have the area paved before

the parking lot was sealed and lined. Poor planning is not sufficient justification for the transaction to be considered an allowable exception to the statutory criteria concerning prohibited conflicts of interest or the District's purchasing policy. We found nothing to indicate that the District has entered into similar contracts.

Without adherence to laws and established policies, District officials cannot be sure that they are securing goods and services in the most economical manner and in the best interest of the District taxpayers.

Recommendations

7. The Board should ensure that the District does not enter into contracts with District officers or employees that are prohibited due to conflicts of interest.
8. District officials should ensure that all purchases are made according to the requirements of the District's purchasing policy.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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

Bolton Central School District



26 Horicon Avenue
Bolton Landing, NY 12814
Phone: 518-644-2400 Fax: 518-644-2124
www.boltoncsd.org

Raymond Ciccarelli, Jr., *Superintendent*
Damian A. Switzer, *Principal*
Kathleen J. Dennin, *Business Manager*
Angelia M. Smack, *District Clerk, RMO*

June 12, 2008

Regional Office of the State Comptroller
One Broad Street Plaza
[REDACTED]
Glens Falls, New York 12801

Dear [REDACTED] and Staff Members:

Please accept this letter of response with regard to the Preliminary Draft Findings of your recent examination of the Bolton Central School District and information entitled "Internal Controls Over Selected Financial Operations."

First, let me say that it was a pleasure to have you perform this service. We truly recognize and appreciate any information that helps us serve our community and the State of New York in a more excellent way. We found that working with you was an appropriate, professional and enjoyable experience. Furthermore, we appreciate the information and comments regarding our operation that you have provided.

Specifically, after thorough examination of the report, we find that the Executive Summary is factual and clearly discerned. With regard to the segregation of duties within the Business Office, we find that our interpretation of the regulations is accurate and we can better serve the operation by implementing more extensive compensating controls. Other alternatives would be more difficult to implement and certainly more costly to our taxpayers. Because we are such a small district, additional personnel would be required to further segregate duties within the Business Office. We feel that hiring additional staff would be counter-productive with regard to one of the purposes of the audit, which is to provide maximum fiscal efficiency for our taxpayers.

That being said, we are most pleased that your review revealed that underlying claims were properly audited prior to payment and all payments were for valid district purposes. We are also pleased at the lack of any significant discrepancies.

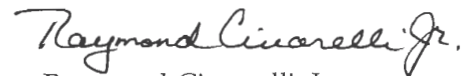
With regard to the continuity of the IT system, we completely agree with your recommendations 3,4,5, & 6 and are able to state that, based upon discussions held while the audit was taking place, we have already implemented corrective action regarding the authority and responsibility for enhance system security, backup system, uninterrupted power supply, as well as a disaster recovery plan. Your suggestions were most helpful and easily implemented citing the compatibility with what was already in place.

Lastly, with regard to the conflict of interest scenario, the district has already addressed the situation cited. Again, corrective action has already taken place insofar as a more clearly defined and easily implemented procedural change has occurred. While this situation did occur, it did so with respect to logistical safety and student welfare concerns. Our size and geographic location did not allow us at that time to secure another contractor as all who were invited to provide a quote and scope of the work declined to do so. Again, even though that fact remains, we will not pursue a business relationship with a company in this scenario.

In summation, be assured that we will actively pursue immediate corrective action on items 1 and 2 and items 3,4,5,6,7 & 8 have already been addressed, eliminating their occurrence in the future. Again, we appreciate the service provided by the Office of the Comptroller and your part in assuring that the Bolton Central School District is a public school district providing competence, excellence and integrity to the citizenry.

On behalf of the Board of Education of the Bolton Central School District and its officers,

I am respectfully yours,



Raymond Ciccarelli, Jr.
Superintendent

RC: as

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, payroll and personal services, and information technology.

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 objective and scope by selecting for audit those areas most at risk. We selected segregation of duties in the Business Office, continuity of the information technology system and conflicts of interest for further audit testing.

- We reviewed internal controls over cash receipts as well as compensating controls such as supervision. We then tested 15 receipts totaling \$66,700 to determine if they were deposited timely and intact.
- We tested all 52 wire transfers made during the period to determine if they went into a district account.
- We reviewed internal controls over payroll as well as compensating controls such as supervision. We tested payments to five salaried employees and five hourly employees to contracts. We also tested 22 balloon payments for appropriateness and reviewed payments to 19 employees who were paid more than their salaries for appropriateness.
- We reviewed internal controls over cash disbursements as well as compensating controls such as supervision. We tested 20 checks to the claim packages to determine if they were proper payments and properly processed. We reviewed all gaps in the checks sequences and 15 possible duplicate payments. We also reviewed payments using the vendor 9999 account and user controls on the financial management software package.
- We reviewed the District's policies and procedures over the continuity of their Information Technology system, including their disaster recovery plan. We also reviewed their documentation for the responsibilities over the technology system.

- We reviewed the District's contract with a Board member's spouse to determine if it was proper.

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.

APPENDIX C

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