



Croton-Harmon Union Free School District Internal Controls Over Selected Financial Activities and Information Technology

Report of Examination

Period Covered:

July 1, 2006 — February 29, 2008

2008M-94



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

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 Croton-Harmon Union Free School District, entitled *Internal Controls Over Selected Financial Activities and Information Technology*. 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 Croton-Harmon 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.

The Board has appointed a purchasing agent to be responsible for developing and administering the purchasing function. The Director of Finance is responsible for ensuring the accuracy of financial statements and reports, and the District's Technical Support Specialist is in charge of the information technology (IT) functions.

Scope and Objective

The objective of our audit was to determine whether the District maintained excess fund balance during the 2006-07 fiscal year, and whether the District had adequate internal controls over purchasing and IT operations for the period July 1, 2006 through February 29, 2008. Our audit addressed the following related questions:

- Is the District's fund balance within legal limits?
- Are internal controls over purchasing appropriately designed and operating effectively to safeguard the District's assets?
- Are internal controls over IT appropriately designed and operating effectively to safeguard the District's assets?

Audit Results

We found weaknesses in the District's budgeting process because the Board did not assume adequate responsibility for effective financial planning. We also identified weaknesses in procurement and IT administration caused by a lack of management oversight and attention to these operations. At times, the Board had not established appropriate policies and procedures to guide employees' actions, and at other times, District officials did not implement the policies.

For example, because the Board did not properly manage the District's budgeting process, the District's unreserved undesignated fund balance exceeded the limit of 3 percent of the ensuing year's

budgetary appropriations set by Real Property Tax Law. The District's 2006-07 unreserved fund balances was \$2.8 million — more than twice the District's legal limit of \$1.2 million. The Board used these unreserved fund balance monies to pay for legal settlement expenses rather than establishing a reserve or including an appropriation for settlement expenses in the District's 2006-07 and 2007-08 budgets. As a result, the Board did not formally account for these costs to District taxpayers and may have overbudgeted.

Similarly, District officials did not provide the oversight needed to ensure that District staff consistently used the purchase order system established to control procurement expenditures. We found that District staff often circumvented the system by using confirming purchase orders. Confirming purchase orders, which are created after the purchase is made, should be limited to emergency purchases. We examined 25 District expenditures totaling \$95,422 and determined that confirming purchase orders were used for 14 of the 25 purchases (56 percent) totaling \$55,497. There was no indication that the purchases were for an emergency purpose. Although these purchases all appeared to be reasonable, District officials should strictly limit the use of confirming purchase orders because their use can lead to unnecessary spending and over-expenditure of appropriations.

District officials also failed to comply with requirements of General Municipal Law (GML) or the District's own purchasing policies, which require the use of competitive bidding for purchases in excess of \$10,000 and public works contracts in excess of \$20,000. We tested a total of \$813,419 in payments made to 18 vendors and found that District officials did not use competitive bidding for purchases of \$95,762 from 5 of the 18 vendors. These purchases included \$11,942 for tires for the school buses, \$36,114 for tree care, \$23,003 for copier machine maintenance, \$11,316 for musical instruments and \$13,387 for cleaning services. When District officials do not comply with GML's competitive bidding requirements in making purchases, they cannot be sure they have obtained these goods and services at the lowest price.

In addition, the Board has not adopted a comprehensive disaster recovery plan to help prevent the loss of equipment and data or to recover critical data in the event of disaster. Furthermore, although the District's computerized data was backed up every evening, and designated employees took the backup tapes home, the tapes were stored in the school during the day, where they would be subject to loss from the same event that could damage the District's servers. In addition, the District does not know whether backup tapes kept in employees' homes were properly protected against loss or damage.

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.

Introduction

Background

The Croton-Harmon Union Free School District (District) is located in the Village of Croton-on-Hudson, a portion of the Town of Cortland and a small part of the town of Yorktown in Westchester County. The District is governed by the Board of Education (Board), which comprises seven elected members. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the chief executive officer of the District and is responsible, along with other administrative staff, for the day-to-day management of the District under the direction of the Board.

There are three schools in operation within the District, with approximately 1,800 students and 350 employees. The District's budgeted expenditures for the 2006-07 and 2007-08 fiscal year are \$38,629,852 and \$39,685,250 respectively, funded primarily with real property taxes, State aid, and grants.

The Board has appointed a purchasing agent to be responsible for developing and administering the purchasing function. The Director of Finance is responsible for ensuring the accuracy of financial statements and reports, and the District's Technical Support Specialist is in charge of the information technology (IT) functions.

Objective

The objective of our audit was to examine the District's fund balance and determine if internal control over financial condition, purchasing, and information technology (IT) were designed and operating effectively. Our audit addressed the following related questions:

- Is the District's fund balance within legal limits?
- Are internal controls over purchasing appropriately designed and operating adequately to safeguard the District's assets?
- Are internal controls over information technology appropriately designed and operating adequately to safeguard the District's assets?

Scope and Methodology

We examined internal controls of the District for the period of July 1, 2006 to February 29, 2008.

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.

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*.

Fund Balance

The responsibility for effective financial planning and management of the District rests with the Board, the Superintendent, and the School Business Administrator. The Board and District management must ensure that budgets are prepared, adopted and amended based on reasonable and accurate assessments of resources that can be used to fund appropriations. An important aspect of budget preparation includes establishing a reasonable estimate of fund balance at the end of the fiscal year. Information concerning the amount of reserved and unreserved fund balance is necessary because the amount of unreserved fund balance available for appropriation affects the amount of the tax levy needed to fund subsequent fiscal years' budgets.

The reserved portion of fund balance represents moneys that the District may use for specific purposes and, therefore, is not available for the District to appropriate to fund programs in the subsequent year's budget. The unreserved portion of the fund balance is the amount that is uncommitted and, therefore, is available to fund programs. During the audit period, Real Property Tax Law (Law) limited the amount of unreserved fund balance a district can retain to no more than 3 percent of the ensuing year's budgetary appropriations beginning in 2007. The portion of the unreserved fund balance that the District uses to fund programs is known as the appropriated or designated fund balance.

The District's unreserved, undesignated fund balance in the general fund at June 30, 2007, totaled \$2.8 million, representing 7 percent of the \$39.8 million of budgeted appropriations for 2007-08 fiscal year. Therefore, the District's unreserved undesignated fund balance was more than twice the \$1.2 million allowed by Law.

The District's Director of Finance and Administration told us that Board members are aware of the excess fund balance and that they intend to use it for ongoing litigation. She also told us that the fund has been reduced during the year to cover the litigation settlement. When District officials anticipate making such expenditures, it is appropriate to set up a reserve designated for that purpose.

Because the District's unreserved undesignated fund balance exceeded the required limit, officials did not adhere to the Law and may have overbudgeted. Further, by not establishing a reserve for settlement expenses or appropriating money for settlement expenses in the District's 2007-08 budget, District officials did not formally acknowledge and account for these costs to District taxpayers.

Recommendation

1. The Board should keep the unreserved undesignated fund balance in the general fund within the required legal limit and create a proper reserve for expenditures for the subsequent year.

Purchasing

An effective purchasing system ensures that every claim contains enough supporting documentation for District personnel to determine whether it complies with statutory requirements and District policies, and that the amounts claimed represent actual and necessary District expenses. The Board is responsible for designing internal controls that help safeguard the District's assets and ensure the prudent and economical use of its moneys when procuring goods and services. In general, an effective procurement process helps the District obtain services, materials, supplies, and equipment of the right quality, in the right quantity, from the right source, at the right price, with sufficient appropriations available, and in compliance with all applicable legal requirements to ensure that taxpayers' monies are well spent. The Board has appointed a purchasing agent to be responsible for developing and administering the purchasing function, including approving purchase orders.

We found that the District has not established an internal control system that provides adequate oversight over purchasing and the Board's adopted policies relating to procurement were not operating effectively. Of the 25 purchases we tested, we found that 14 purchases (56 percent) totaling \$55,497 were made using confirming purchase orders, which allow staff to bypass the purchase order system. District officials also failed to use competitive bidding, as required, for purchases totaling \$95,762. Making purchases without pre-approval and noncompliance with the General Municipal Law's (GML) competitive bidding requirements increases the risk for errors and irregularities that could lead to unnecessary expenses and budgetary shortfalls for the District.

Confirming Purchase Orders

A properly functioning purchase order system requires pre-approval via purchase requisitions. Such a system is effective in controlling expenditures because it confirms that the purchasing agent is aware of and authorizes the procurement of goods and services and that adequate funds are available for the purchase. Approved purchase requisitions are used to generate purchase orders, which specify price and other terms and are sent to the vendor.

Confirming purchase orders result when purchase orders are prepared after the actual purchase is made. The use of confirming purchase orders should be strictly limited to emergency purchases, since such purchases circumvent the approval and price verification features of the normal purchasing process. Although the District established a

purchase order system, District staff often circumvented the system by using confirming purchase orders. Instead of obtaining pre-approval for purchases via purchase requisitions through the purchasing agent, District staff placed orders for goods and services on their own.

We examined 25 District disbursements totaling \$95,422 that required purchase orders. We determined that 14 of the 25 (56 percent) disbursements totaling \$55,497 had purchase orders that were dated after the claim/invoice date, which made them confirming purchase orders. None of these purchases were made on an emergency basis. The purchasing agent informed us that confirming purchase orders occurred for other reasons, which generally appeared to be for the convenience of staff. For example, teachers placed orders without first obtaining purchase requisitions, and then informed the District office about the order when the invoices were received.

Although all the purchases made using confirming purchase orders appeared reasonable and necessary, allowing District staff to bypass the purchase order system by means of confirming purchase orders can lead to over-expenditure of appropriations or the purchase of goods and services that are not necessary or reasonable for District operations.

Competitive Bidding

GML and the District's purchasing policy require that all purchase contracts for materials, equipment, services and /or supplies involving an annual expenditure of over \$10,000 and all public works contracts involving expenditures over \$20,000 shall be awarded on the basis of public advertising and competitive bidding. It further states that the District cannot avoid competitive bidding by split-ordering – that is, by signing a series of separate contracts for the same item, with each contract being less than the \$10,000 or \$20,000 threshold.

The District did not adhere to GML or its own purchasing policies when making purchases in excess of the bidding thresholds without the benefit of a bidding process. We tested payments totaling \$813,419 that were made to 18 vendors and found that District officials did not use competitive bidding, as required, for purchases totaling \$95,762 made from 5 of the 18 vendors. The purchases from vendors exceeded the bidding thresholds in aggregate, but were purchased and paid in installments that were below the bidding thresholds.

- \$11,942 was paid to a vendor for tires for the school buses
- \$36,114 for the care of trees
- \$23,003 to vendors respectively for the maintenance of copiers

- \$11,316 was paid to a vendor for musical instruments
- \$13,387 was paid to a vendor for cleaning services.

Awarding contracts without the benefit of a public bid process or competitive quotes for goods or services that exceed bidding thresholds violates the GML and the District's own policies and procedures. As a result, District officials cannot be sure they obtained these goods and services at the lowest price.

Recommendations

2. District officials should ensure that purchase requisitions and purchase orders are prepared and approved in advance of the purchase. If confirming purchase orders are permitted for emergency purchases, District officials should amend the procurement policy to establish requirements for the use of, and documentation needed to support, confirming purchase orders.
3. District officials should provide proper oversight and ensure that the purchasing agent implements the District's purchasing policy, including compliance with legal bidding thresholds.

Information Technology

District officials are responsible for adopting policies and procedures and developing internal controls to safeguard computerized data and assets. Computerized data is a valuable resource. District officials rely upon this data for making financial decisions and reporting to State and Federal agencies. If the computers on which this data is stored fail or if the data is lost or altered, the results could range from inconvenient to catastrophic. Even small disruptions in electronic data systems can require extensive employee and consultant effort to evaluate and repair. For this reason, the access to and use of computerized data and assets should be controlled and monitored. It is essential for the District to establish a disaster recovery plan to provide guidance on preventing the loss of computerized data as well as recovering computerized data in the event of a disaster. Furthermore, to prevent and minimize potential damage and interruption for unexpected events, the District should routinely duplicate or back up data files, computer programs, and critical documents using off-site storage.

The District did not sufficiently address the safeguarding of computerized data. Because the District had no formal disaster plan, District personnel had no guidelines or plan to prevent the loss of equipment and data or to recover lost data in the event of a disaster. In addition, data backup routines were not adequate to protect District data from loss or corruption should a disaster occur.

Disaster Recovery

An effective system of internal controls includes a disaster recovery plan to help prevent the loss of computerized equipment and data, and provide procedures for recovery in the event of an actual loss. The plan should include the precautions to be taken to minimize the effects of a disaster so that District officials can either maintain or quickly resume mission-critical functions. The plan may also include a significant focus on disaster prevention.

The Board has not adopted a comprehensive disaster recovery plan. In the event of a disaster, District personnel have no guidelines or plan to follow to prevent the loss of equipment and data or procedures for data recovery. The lack of a disaster recovery plan could lead to the loss of important financial data and serious interruptions to District operations, such as not being able to process checks to pay vendors or employees.

Backups

Effective controls over information technology assets also include a routine backup of computer activities to help recover data or minimize

the loss of data in the event of a disaster. It is essential that backup files be physically kept offsite to ensure the backups are not stored where they would be subject to loss from the same event that could damage the District's servers. Although the District's computerized data was backed up every evening, the backup routines did not provide adequate security. The District uses six servers, two of which are backed up remotely by the BOCES on a daily basis. There are two backup tapes for each of the District's other four servers: tape A is in the server, and tape B is in the desk drawer of a designated employee. This employee takes tape A, the most recent backup tape, home at the end of the day. In the morning, the employee reverses the tapes, putting tape B in the server and tape A in the desk drawer.

Although one of the backup tapes was physically taken offsite in the evening, both backups were at school during the day. In addition, the District does not know how well the tapes were protected against any damages or loss in the homes of designated employees. This practice puts the District's data at risk of loss and possible destruction.

Recommendations

4. The Board should adopt a comprehensive disaster recovery plan that details specific guidelines for the protection of private and essential data against damage, loss or destruction.
5. The District's Technical Support Specialist should ensure that at least one data backup tapes is routinely kept at a secure offsite location.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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



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July 14, 2008

Newburgh Regional Office
[REDACTED]

33 Airport Center Drive, Suite 103
New Windsor, NY 11788-5533

Re: Croton-Harmon School District

Dear [REDACTED]

Please be advised that we had our exit conference with [REDACTED], Examiner and [REDACTED], from the Office of the State Comptroller, on Friday June 27, 2008. At that time, we reviewed the draft *Report of Examination* and would now like to submit our Response to the draft. We appreciate their efforts and believe that the recommendations will help our school district continue to strengthen our fiscal controls. The recommendations related to issues that we were already aware of and working upon. The report supports our continuing efforts to protect the district's fiscal assets.

The first section of the report dealt with an excess in the fund balance. The Croton-Harmon School District prides itself on being fiscally conservative. One goal of the Board of Education is to create sound budgets which do not cause tax rates to spike in any one year. Monies from the fund balance have helped the district to submit reasonable tax increases to our community over the years. For twenty-two consecutive years, the community has passed our school budgets. In addition, as a small school district, there is always a concern about unanticipated emergencies and being able to fund necessary remedies. For example, a few years ago, during the winter, a boiler in the older section of our high school unexpectedly broke down and had to be replaced. We were able to immediately bring in a temporary boiler with monies from the fund balance. Without this money, the district would have been forced to cancel classes since there would have been no heat in the school. We believe that establishing fund balance limits to which only school districts must adhere to is unfair and causes significant concern, particularly in a

small school district with a limited budget. Our ability to respond to unexpected emergencies is compromised by the fund balance cap.

For the past several years, the Croton-Harmon School District has been involved in sizable litigation regarding construction projects. It appeared as if the judgments could be well over \$2,000,000. The Board of Education allocated \$1,700,000 to a legal liability reserve. When the legal bills surpassed what had been budgeted for in the General Fund, advice was sought from our external auditors as to the best way to fund the payment of the bills. The advice we received was to appropriate money from the fund balance and increase the general fund budget to pay our bills. This is how we handled the payment of construction litigation bills since we felt that we had just enough money in the reserve for future outstanding settlements.

The second section of the Report of Examination dealt with confirming purchase orders. During the 2007-2008 school year, the business office has worked very hard to end the practice of confirming purchase orders. The staff has been receptive and we will continue to stress the need to have a requisition in place prior to making any purchases.

It was also noted in the report that in some cases, the Croton-Harmon School District had failed to comply with the requirements of the General Municipal Law (GML) or the District's own policies which require the use of competitive bidding for purchases in excess of \$10,000 and public works contracts in excess of \$20,000. It should be noted that the numbers in this section were corrected after the exit interview. The payments tested were actually \$813,419 and it was found that 5 purchases, totaling \$95,762.34, were not bid. The \$25,448 identified in the report for the destruction of confidential records should have actually stated \$13,387 for the cleaning of offices which contain confidential records.

During the 2008-2009 school year, bids for all services and/or vendors over the bidding thresholds, have been requested and the Board of Education has awarded these bids so that purchase orders can be created in a timely manner.

In the section on Information Technology, the Report of Examination noted that the district should have adopted a comprehensive disaster recovery plan. The Director of Finance & Administration had already been working with the Technical Support Specialist to create this document. The administration plans to submit the disaster recovery plan to the Board of Education for approval at the August 11th Board of Education meeting.

Finally, the report noted that the district should have off-site backup files in case the District servers were damaged. The district did have a system in which designated employees took home duplicate backup tapes each evening. It should also be noted that on May 11, 2007, the Croton-Harmon School District signed a contract with the Lower Hudson Regional Information Center located at Southern Westchester BOCES for

a TLS line. A copy of this contract has been submitted to the state examiner. With this TLS line, the district would have the bandwidth capacity to allow for remote backup for all of the district servers. The district was aware that sending backup tapes off-site with employees was not an ideal situation and attempted to rectify this problem over one (1) year ago. Due to a delay by Verizon, the TLS line was not operational until May 7, 2008. This information was sent to the state examiner immediately when the TLS line was activated.

The Croton-Harmon School District is pleased with the overall Report of Examination and its recognition that no pattern of waste, fraud or abuse was found as shared by [REDACTED] in the exit conference. We wish to acknowledge the hard work and seriousness with which [REDACTED] [REDACTED] approached our audit. Her understanding of the small size of our business office staff and their need to keep our district running smoothly while also cooperating with her during the audit was appreciated. We take the responsibility of running an efficient business office and protecting the district's assets on behalf of the Croton-Harmon School District and its community very seriously and will continue to strengthen our efforts by addressing the recommendations in the Report of Examination.

Sincerely,



Marjorie E. Castro
Superintendent of Schools

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. Based on that evaluation we determined that controls appeared to be adequate and limited risk existed in most of the financial areas we reviewed. We then decided upon the reported objectives and scope by selecting for audit those areas most at risk. We selected Fund Balance, Purchasing, and Information Technology for further audit testing. Our testing included review and examination of the following:

- Policy manual
- Financial statements and reports
- Invoices
- Purchase orders
- Claim forms
- Bid files

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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