



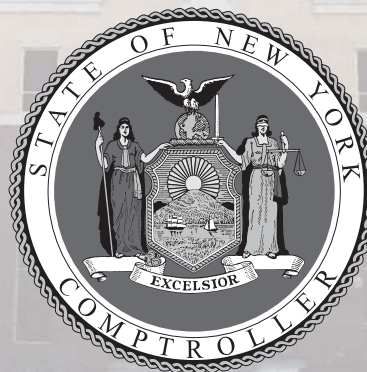
# Genesee Valley Central School District Internal Controls Over Selected Financial Activities

Report of Examination

Period Covered:

July 1, 2006 — January 11, 2008

2008M-64



Thomas P. DiNapoli

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# State of New York Office of the State Comptroller

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

#### **Scope and Objective**

The objective of our audit was to evaluate the District's internal controls over the internal audit function, District-owned laptop computers, and extra-classroom activity cash receipts for the period July 1, 2006 through January 11, 2008. Our audit addressed the following related questions:

- Did the District appropriately contract for the internal audit function?
- Did District officials and employees use District-owned laptop computers in accordance with the Board's Acceptable Use Policy (AUP) and was the AUP adequate?
- Were internal controls over extra-classroom activities properly designed and operating effectively to safeguard cash receipts?

#### **Audit Results**

The BOCES employee serving as the internal auditor is not independent in performing the District's internal audit function. This current arrangement is likely to put this individual, as a BOCES employee, in the position of evaluating significant District services or programs that are provided to the District by BOCES, the individual's employer.

The District's Acceptable Use Policy (AUP) and corresponding "Employee Computer Use Agreement" (Agreement) do not clearly indicate whether they apply to other users of the District's network, such as BOCES employees, and they do not require users to create a unique and complex password and routinely change it. Further, the District has not established the level of access rights appropriate for each employee or group of employees. We noted that a signed agreement was not found on file for seven District employees.

District officials do not regularly monitor computer usage for compliance with established policies. We examined 16 District laptop computers to determine if they were password protected and used for

appropriate District purposes. Three of these computers were protected only by the District's default password and one was not password protected at all, thus increasing the risk of unauthorized access to the school's network. Ten of the computers were used for purposes contrary to the provisions of the Agreement. In addition, a BOCES computer usage report that we reviewed indicated that several District computers had accessed internet sites for online auctions, shopping, gaming, dating, gambling, chat rooms and movies while they were connected to the District's network. Because employees are allowed to take District laptop computers off premises and no monitoring of usage is occurring, there is a substantial risk that off-site usage may result in inappropriate activity and the potential for District equipment and data to be vulnerable to misuse, loss or corruption.

Internal controls over extra classroom activity (ECA) cash receipts were not designed appropriately and operating effectively to adequately safeguard cash assets. While the District policy manual requires building principals, with the approval of the Superintendent, to establish detailed procedures governing the receipt and payment of ECA moneys in their respective schools, no written cash handling procedures were found. Our testing disclosed that cash collections were not always supported by proper documentation such as duplicate press numbered receipts. In addition, deposit slips did not include the signature of the student treasurer.

### **Comments of District Officials**

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

# Introduction

## Background

The Genesee Valley Central School District (District) is located in the Towns of Allen, Amity, Angelica, Belfast, Birdsall, Friendship, Ward and West Almond, all of which are in Allegany County. The District is governed by the Board of Education (Board) which comprises seven elected members. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the chief executive officer of the District and is responsible, along with other administrative staff, for the day-to-day management of the District under the direction of the Board. The District also contracted with a regional BOCES<sup>1</sup> for the services of an Internal Auditor.

There is one school in operation within the District, with approximately 700 students and 150 employees. The District's budgeted expenditures for the 2007-2008 fiscal year were \$12.7 million, which are funded primarily with State aid, real property taxes and grants.

The Board adopted an Acceptable Use Policy (AUP) governing the use of District computers by employees. The policy requires District employees to read, sign and return an "Employee Computer Use Agreement" (Agreement) which restates information from the AUP. The District Clerk is responsible for distributing the Agreement to each employee. The Clerk stated that she had recently distributed the Agreement during a staff training day to all employees in attendance and distributes the Agreement to new employees upon hiring. The District's information technology department, supervised by the Information Technology (IT) Coordinator, is responsible for maintaining District computers.

Extra-classroom activity funds are held by the District for organizations whose activities are conducted by students. Students raise and spend these funds to promote the general welfare, education, and morale of students, and to finance the normal and appropriate extracurricular activities of the student body. From July 2006 through December 2007, approximately \$231,000 in cash receipts were recorded in the District's extra-classroom activity accounts.

## Objective

The objective of our audit was to evaluate the District's internal controls over the internal audit function, District-owned laptop computers, and extra-classroom activity cash receipts. Our audit addressed the following related questions:

<sup>1</sup> Board of Cooperative Educational Services

- Did the District appropriately contract for the Internal Audit function?
- Did District officials and employees use District-owned laptop computers in accordance with the Board’s Acceptable Use Policy (AUP) and was the AUP adequate?
- Were internal controls over extra-classroom activities properly designed and operating effectively to allow for the safeguarding of cash receipts?

**Scope and Methodology**

We examined the service contract for the internal audit function, computer use policies and procedures and cash receipts in the extra classroom activities accounts of the District for the period July 1, 2006 to January 11, 2008. Certain observations and less significant findings related to claims processing procedures were discussed with District officials.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit are included in Appendix B of this report.

**Comments of District Officials and Corrective Action**

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

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of the General Municipal Law, Section 2116-a (3)(c) of the Education Law and Section 170.12 of the Regulations of the Commissioner of Education, 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*.

## Internal Audit Function

By law, school districts are required to have an internal audit function that includes, at a minimum, the development of a risk assessment of district operations. The risk assessment should include a review of financial policies, procedures and practices; an annual review and update of such risk assessment; and annual testing and evaluation of one or more areas of the district's internal controls. The internal auditor is also required to prepare reports (at least annually or more frequently as the Board may direct) that analyze significant risk assessment findings, recommend changes for strengthening controls and reducing identified risks, and specify timeframes for implementation of such recommendations.

A district may use its own employees, inter-municipal cooperative agreements, shared services to the extent authorized by Education Law, or independent contractors to fulfill the internal audit function. The internal auditor must have professional auditing qualifications and be independent of other district functions; must have no other responsibilities related to district business operations; and cannot be a family member of an employee, officer, or contractor providing significant or material services to the district. In addition, an individual or consultant hired for the internal audit function may not have a significant or material interest in any other contracts with the district.

The District entered into an inter-municipal agreement with 17 other school districts and the Cattaraugus-Allegany Board of Cooperative Educational Services (BOCES) to provide for the internal audit function beginning December 18, 2006. The agreement stipulates that "the jointly employed internal auditor shall be considered an employee of BOCES for purposes of payroll administration and benefits."

According to the 2007-08 fiscal year's budgeted expenditures, the District will spend approximately \$1.7 million on services provided by the BOCES. Based on the material nature of these payments by the District to the BOCES, the BOCES employee serving as the internal auditor is not independent in performing the District's internal audit function. This current arrangement is likely to put this individual, as a BOCES employee, in the position of evaluating significant District services or programs that are provided to the District by BOCES, the individual's employer. The individual may also be required to audit the system of documentation for the District's payments to the BOCES, the individual's employer.

**Recommendation**

1. The Board should terminate the internal audit relationship with the Cattaraugus-Allegany BOCES and replace this position with an internal auditor who meets the independence requirements in Education Law and State Education Department guidance.

## Computer Use Policies and Procedures

It is the responsibility of the Board to establish policies that protect the District's computing environment and provide clear guidance to employees using computer equipment. For example, the Board should adopt policies relative to acceptable computer use, remote access and password security. Good business practices call for a demanding user access screening system, requiring such items as unique passwords, password complexity and periodic password changes, to prevent unauthorized access to a computer and the network. Computer usage should be regularly monitored for compliance with the established policies. Such monitoring should include periodic scans of computer hard drives and an analysis of internet activity.

Both the AUP and the Agreement distributed to employees state in part that "Varying work responsibilities result in access to information sources such as software, programs, the Internet, and the district's computer network ... access should be primarily for educational and professional or career development activities. Use for private business purposes ... to access, view, or transmit pornographic or obscene material [and] downloading of music, games or screen savers" are prohibited by the policy. The policy requires employees to be responsible for the security of their computer equipment, files and passwords.

We noted that District officials do not verify that all employees sign and return the computer use agreement to the District Clerk. In addition, the AUP and agreement do not clearly indicate whether they apply to other users of the District's network, such as BOCES employees, and do not require users to create a unique and complex password and routinely change it. Further, the District has not established the level of access rights appropriate for each employee or group of employees.

The IT Coordinator establishes a user name and password for each employee. Currently he assigns a four-digit password, which the employee is not required to change. The IT Coordinator also provides administrative rights to the District computer assigned to them, which allows employees to, among other things, install software programs on the District computer, without approval or oversight by the IT department. Granting such administrative rights to employees significantly increases the risk that user activity may conflict with provisions of the AUP, since access is not limited to the business needs of the individual.

District officials do not regularly monitor computer usage for compliance with established policies. The IT Coordinator does not review reports provided by BOCES that identify inappropriate or questionable internet usage on the District's network. While the IT Coordinator receives the report, he waits for BOCES to determine if action is needed. We reviewed the reports and noted many attempts to access blocked sites as well as other questionable internet activity. The reports also indicated that several District computers had accessed internet sites for online auctions, shopping, gaming, dating, gambling, chat rooms and movies while they were connected to the District's network.

The District has content filters on its network servers to block internet access to certain objectionable websites, which only work when the internet is accessed through the District's network. However, these filters provide no protection if the internet is accessed by these machines in any other manner, such as when an individual uses a District laptop to access the internet from his or her home. Because employees are allowed to take District laptop computers off premises and no monitoring of usage is occurring, there is a substantial risk that off-site usage may result in inappropriate activity and the potential for District equipment and data to be vulnerable to misuse, loss or corruption.

We selected 27 users to determine if a signed computer use agreement was on file and noted that an agreement was not available for eight of these 27 (30%) individuals. Of the eight, seven were District employees and one was a BOCES employee. The IT Coordinator was not aware that the BOCES employee was using a District laptop.

We examined 16 District laptop computers to determine if they were password protected and used for appropriate District purposes. Three of these computers were protected only by the District's default password and one was not password protected at all, thus increasing the risk of unauthorized access to the school's network. Furthermore, 10 of the computers were used for purposes contrary to the provisions of the Agreement,<sup>2</sup> as described below:

- We found an unauthorized software package, designed to eliminate all traces of internet activity, installed on four laptop computers.
- Nine computers contained downloaded music and games.

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<sup>2</sup> Three of the computers had more than one exception.

- Two laptops had evidence of being used for other than District business. Both of these computers could be accessed using the District's default password. Two income tax preparation software packages were installed on the computer in the bus garage parts room and used on two separate occasions. Moreover, there was evidence in this computer's internet browser history of a search for pornographic material. For the other computer, an employee used his own memory drive to create and edit lease agreements for his real estate and automobile sales business.

## **Recommendations**

2. The Board should ensure that the AUP explicitly applies to all users of the District's computer equipment and network.
3. The District Clerk should ensure that all users acknowledge, in writing, that they have read the AUP and will abide by its terms.
4. The District should require that all users create a unique and complex password that is routinely changed.
5. The District should establish the appropriate level of administrative rights for each user or group of users to ensure that particular business needs are met while limiting access accordingly.
6. The District IT Department should regularly monitor computer usage for compliance with established policies, investigate any questionable activity noted and take action to remedy concerns promptly.
7. The District's internal auditor should routinely review the IT Department's computer usage monitoring activities.

## Extra-Classroom Activity Cash Receipts

The Regulations of the Commissioner of Education require each school district's Board of Education to make rules and regulations for the establishment, conduct, operation and maintenance of extra-classroom activities, and for the safeguarding and accounting of all moneys received. This includes adopting policies and procedures that describe the records that District personnel and students must maintain, and the duties and control procedures to be used. For example, money collected by a student organization should be supported by duplicate press numbered receipts, cash register records, sales tally sheets or donation tally sheets. Cash totals on these documents should agree with the amount deposited. Furthermore, duplicate deposit slips should be prepared and signed by both the faculty advisor and the activity treasurer. A well-designed system of internal controls over these funds helps minimize the risk that errors or irregularities may occur and remain undetected.

Internal controls over extra-classroom activity (ECA) cash receipts were not designed appropriately and operating effectively to adequately safeguard cash assets. While the District policy manual requires building principals, with the approval of the Superintendent, to establish detailed procedures governing the receipt and payment of ECA moneys in their respective schools, no written cash handling procedures were found. In December 2007, District officials identified \$366 in cash collected by a faculty advisor that was deposited into her personal bank account. This money was remitted to the District four weeks later, at the request of District management. There were no receipts available documenting the initial collection of this money from the students. District officials removed her from her position as faculty advisor.

We tested 112 deposits of ECA moneys totaling \$78,000 and noted that 65 did not contain evidence of proper documentation for initial receipt of the funds deposited. Appropriate documentation should, at a minimum, indicate the date, source, amount and purpose of the receipt. For instance, the senior class operates a food concession at the county fair and uses a mechanical cash register. This resulted in six deposits totaling \$36,611. However, only four cash register tapes, totaling \$21,968 were available to support these six deposits. The cash register tapes should agree with the total cash collected. The failure to retain the register tapes and reconcile them to deposits leaves the extra-classroom funds vulnerable to misappropriation and abuse.

We also noted that 53 of the 112 deposit slips did not include the signature of the student treasurer. The student treasurer should be involved not only as a control procedure, but to further the educational value of this function.

## **Recommendations**

8. Building principals, with the approval of the Superintendent, should establish detailed procedures governing the collection and payment of ECA moneys in their respective schools.
9. Money collected by an ECA organization should be supported by duplicate press numbered receipts, cash register tapes, or similar documentation.
10. A duplicate deposit slip should be prepared for all deposits and signed by both the faculty advisor and the activity treasurer.

## **APPENDIX A**

### **RESPONSE FROM DISTRICT OFFICIALS**

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

# GENESEE Valley Central School

"Home of the Jaguars"

1 Jaguar Drive, Belmont, NY 14813  
Telephone: 585-268-7900

www.gves.wnyric.org  
Fax: 585-268-7990



May 22, 2008

[REDACTED]  
[REDACTED]  
Office of the State Comptroller  
295 Main Street, Room 1050  
Buffalo, NY 14203-2510

Dear [REDACTED]

This letter is in response to the preliminary audit report resulting from the on site audit conducted at Genesee Valley Central School District earlier this school year. While recognizing that the task to audit each school district by the timeframe mandated is monumental, we appreciated the efforts of the audit team assigned to our school district. Our OSC auditors were thorough while maintaining sensitivity to our organization and its need to continue normal operations throughout the audit process. We welcome the suggestions contained in the report and have already taken action on many of them to help enhance our organization's controls.

The recommendations from the audit are centered in three general areas. They include the internal audit function, computer use policies and procedures and extra classroom activity cash receipts. Regarding the internal audit function, the district participates in a cooperative agreement with other school districts to secure the services of an independent internal auditor and it is felt that the independence requirements are met while mitigating the cost for this service. Further, the district does await any further determination from the state through our BOCES on this matter and would revisit the agreement, if necessary, when that determination is given.

The technology section of the audit did help us to see areas where we could institute a greater level of control over computer usage by staff members. We have budgeted additional resources to "lock down" our wireless access and hope to have this accomplished for next school year. Further, closer scrutiny of completed [REDACTED] sign offs as well as greater oversight of the use of these resources has been accomplished.

Regarding extra class funds, procedures are being developed and some are in place to enhance controls in this area.

While the audit process has a high degree of rigor, we again appreciated the professionalism of the staff who served as our auditors.

Sincerely,

A handwritten signature in black ink, appearing to read 'Ralph Wilson', written over a white background.

Ralph Wilson  
Superintendent

## APPENDIX B

### AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess the adequacy of the internal controls put in place by officials to safeguard District assets. To accomplish this, we performed an initial assessment of the internal controls so that we could design our audit to focus on those areas most at risk. Our initial assessment included evaluations of the following areas: financial oversight, cash receipts and disbursements, purchasing, 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 objectives and scope by selecting for audit those areas most at risk. We selected the internal audit function, computer use policies and procedures and cash receipts related to extra-classroom activities for further audit testing. Certain observations and less significant findings related to claims processing procedures were discussed with District officials.

For the internal audit function, we reviewed the terms of the contract for the internal audit function and the amount to be paid by the District for services provided by BOCES.

For computer use policies and procedures, we reviewed the District's acceptable use policy and the computer use agreement distributed to employees. We also interviewed the District's IT Coordinator and reviewed available reports provided by BOCES that identify inappropriate or questionable internet usage on the District's network. For 16 District laptops, we reviewed specific files and programs for indications of inappropriate use, for unauthorized software and hardware, inappropriate internet activity and password protection.

For extra-classroom activity cash receipts, we reviewed the District's policy manual for any relevant policies and procedures. We also tested the support for cash receipts activity related to four student organizations and requested documents supporting cash receipts, such as press numbered duplicate receipts, cash register tapes, detailed tally sheets, and duplicate deposit tickets.

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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