



# Greenport Union Free School District Internal Controls Over Payroll and Information Technology

Report of Examination

Period Covered:

July 1, 2005 — March 31, 2007

2007M-269



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**

January 2008

Dear School District Officials:

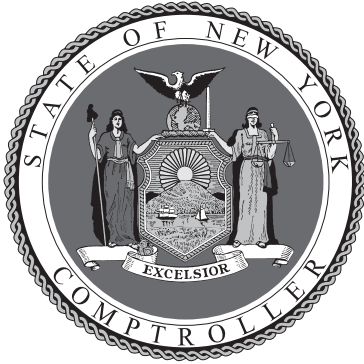
A top priority of the Office of the State Comptroller is to help school district officials manage their districts efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support district operations. The Comptroller oversees the fiscal affairs of districts statewide, as well as districts' compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished 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 Greenport Union Free School District, entitled Internal Controls Over Payroll and Information Technology. This audit was conducted pursuant to the State Comptroller's authority as set forth in Article V, Section 1 of the State Constitution, 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 Greenport Union Free School District (District) is governed by the Board of Education (Board) which comprises five 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.

During the 2005-06 fiscal year, gross payroll for the District totaled \$6.8 million. Payroll and payroll-related expenditures represented more than 50 percent of total District expenditures for the 2005-06 fiscal year.

### **Scope and Objective**

The objective of our audit was to determine if internal controls over payroll and personal services and computer data were appropriately designed and operating effectively for the period July 1, 2005 to March 31, 2007. Our audit addressed the following related questions:

- Has the District established adequate internal controls over payroll and are those controls operating effectively?
- Has the District established adequate internal controls over information technology to protect electronic data?

### **Audit Results**

The District's internal controls were not sufficient to ensure that employees received only the pay and benefits to which they were entitled. The District did not establish a payroll policy, nor did it develop formal written procedures to guide the payroll process. We also found that there was no segregation of duties for processing payroll. The lack of a payroll policy and formal written procedures could lead to irregular activities occurring and remaining undetected. Despite these control weaknesses, we found only minor errors in payments made to three District employees.

The District has not established effective controls to protect its electronic data from loss or unauthorized use. We found that the District has not adopted policies and has not implemented procedures that adequately address all major areas of concern, such as physical and environmental safeguards and remote access controls. As a result, the District's IT systems and electronic data are subject to increased risk of loss or misuse.

## **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. Except as specified in Appendix A, District officials generally agreed with our recommendations and indicated that they planned to take corrective action. Appendix B includes our comments on issues raised in the District's response letter.

# Introduction

## Background

The Greenport Union Free School District (District) is located in the Town of Southold, Suffolk County. The District is governed by the Board of Education (Board) which comprises five 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 680 students and 185 full time and part time employees during the 2005-06 fiscal year. The District's reported general fund expenditures for the 2005-06 fiscal year were approximately \$12.2 million. The District's budgeted expenditures for the 2006-07 fiscal year were approximately \$12.7 million, funded primarily with State aid, real property taxes, and grants.

During the 2005-06 fiscal year, gross payroll for the District totaled \$6.8 million. Payroll and payroll-related expenditures represented more than 50 percent of total District expenditures for the 2005-06 fiscal year.

## Objective

The objective of our audit was to determine if internal controls over payroll and personal services and computer data safeguards were appropriately designed and operating effectively for the period July 1, 2005 to March 31, 2007. Our audit addressed the following related questions:

- Has the District established adequate internal controls over payroll and are those controls operating effectively?
- Has the District established adequate internal controls over information technology to protect electronic data?

## Scope and Methodology

During this audit, we examined the District's control environment and the internal controls over its information technology and its payroll and personal services for the period July 1, 2005 to March 31, 2007. In order to determine the origins of pay rate errors, we examined pay rate calculations for each of the 2000-01 through 2006-07 fiscal years.

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

**Comments of District  
Officials and Corrective  
Action**

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

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

# Payroll

The primary objective of internal controls over payroll processing is to ensure that employees are paid wages and salaries, and provided benefits to which they are duly entitled. District officials must implement comprehensive policies that establish a strong control environment and should regularly monitor those controls to ensure they are working effectively. Certain controls are designed to prevent errors and irregularities from occurring while other controls serve to detect errors and irregularities in a timely manner. Internal controls for payroll normally consist of written policies and procedures, including an employee manual that delineates employee responsibilities in preparing and disbursing payroll and provides guidance regarding employee entitlements. Two important components of any internal control system are proper segregation of duties that ensure that no one person controls all phases of a transaction, and management oversight.

Payroll expenditures (salaries and benefits) generally represent the most significant operating costs in a school district. School districts have contracts and agreements with administrators, teachers, and non-instructional employees that provide pay schedules and various benefits, including paid leave, insurance, and other issues related to their terms of employment. As such, payroll and personal services processes should be clearly defined through policies and procedures and closely monitored to ensure that the District's financial assets are adequately protected.

The Board did not establish a payroll policy and District officials did not develop formal written procedures to guide the payroll process. We also found that there was no segregation of duties for processing payroll. As a result, there is an increased risk that the District could make inappropriate or incorrect payroll payments.

## Segregation of Duties

A strong system of internal controls includes adequate segregation of duties through organizational restrictions and controls over the financial system. Proper segregation of duties is a key internal control that reduces the risk of errors, fraud, and professional misconduct. This can be accomplished by assigning the applicable payroll functions to multiple employees so that no one employee performs all aspects of payroll, including the ability to add new employees to the computer system, input and update salary information, and process the payroll. Although optimal segregation of duties may not always be practicable, at a minimum, the duties of payroll processing

should be separate from entering new employee information into the system.

Mitigating controls are additional procedures that limit risks associated with inadequate segregation of duties. These controls could include having someone independent of the payroll preparation process perform a review of the completed payrolls. Such reviews should, at a minimum, include random reviews to: verify that employees actually exist; verify that payrolls are based on actual hours or days worked or authorized leave time; verify that the Board authorized the hourly rates or annual salaries used; compare net payroll checks to payroll journals; and assess the payroll for reasonableness. The periodic review of exception reports<sup>1</sup> and audit logs<sup>2</sup> can also be implemented to help limit risk.

Our audit of the District's payroll function revealed a lack of segregation of duties without adequate independent monitoring procedures to detect errors. The payroll clerk's duties include adding and deleting employees from the payroll system, updating employee information, inputting and updating salary detail, printing payroll checks, and processing and distributing the bi-weekly payroll. This lack of segregation of duties increases the risk that unauthorized payroll transactions could be initiated, such as changes to an employee's salary resulting in the employee being paid in excess of the Board-authorized amount.

The District does have some mitigating controls in place, which include having the District Clerk/Business Office Manager perform a review of the payrolls, having the Superintendent certify the payrolls, having the Treasurer review a sample of employees each pay period, maintaining complete and organized payroll records, running exception reports, and periodically reviewing audit logs.

Despite these measures, we found minor errors in payments made to three District employees. We examined the pay rates of 20 employees (approximately 11 percent of all District employees) and found clerical errors which we discussed with District officials.

Although optimal segregation of duties may not always be practicable, at a minimum, the duties of payroll processing should be separate from entering new employee information into the system.

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<sup>1</sup> Exception reports are computer generated reports that are a function of the financial system which detail specific activities such as new employee additions, salary increases, or other predefined criteria.

<sup>2</sup> Audit logs maintain a record of activity by system or application process. A computerized financial system should provide a means of determining, on an ongoing basis, who is accessing the system and what transactions are being processed.

The lack of segregation of duties puts the District at risk of fraud, abuse, and professional misconduct through unauthorized payroll disbursements.

## **Leave Accruals**

Leave accruals represent time off earned by employees. A good leave accrual system has a periodic verification process that ensures that leave accrual records are properly maintained and monitored to ensure their accuracy. The accumulation of these leave days is determined by the particular contract that District officials negotiated and the Board authorized for each employee. Each contract clearly communicates the Board's intent and provides a framework for compensating officers and employees so that everyone involved in the process has the same understanding. Employees' leave accrual records must be in accordance with their respective contract. These leave accruals represent a benefit earned by the employee. Accurate leave records are essential in determining termination payments for employees either retiring or resigning from their positions.

The Superintendent's secretary uses approved leave request forms submitted by District employees to update leave accrual records, which she maintains manually. We examined the leave records of 29 employees, verifying the accuracy of opening balances at July 1, 2005 and the accuracy of leave accrual postings during the 2005-06 fiscal year. We found that the leave accrual records contained minor mathematical errors which we discussed with District officials.

At the end of our audit, the District was in the process of computerizing its leave accrual records as a means to reduce errors caused by maintaining manual records.

## **Recommendations**

1. District officials should establish and implement a comprehensive payroll policy that clearly establishes responsibilities and accountabilities for the payroll process.
2. District officials should establish oversight procedures to ensure that all employees are paid the correct salary, overtime, and benefits.
3. District officials should review calculations of leave accruals to ensure that the correct balances are entered into the new computerized leave accrual record.
4. District management should establish control procedures to ensure that leave records are accurately maintained and monitored.

# Computer Data Safeguards

An effective system of internal controls to safeguard computerized data includes policies and procedures to minimize the loss or corruption of essential data. Computer data is a valuable District resource. District officials rely on computer data for making financial decisions and for reporting to State and Federal agencies. If the computer on which this data is stored fails, or the data is lost or altered, either intentionally or unintentionally, the results could range from inconvenient to catastrophic. Even small disruptions in electronic data systems can require extensive effort to evaluate and repair. For this reason, access to computer data systems should be controlled and monitored to reduce the risk of misuse and/or alteration of data. Additionally, computer data should be physically secured, and a formal disaster recovery plan should be established to provide guidance on the prevention of the loss of data as well as the recovery of data in the event of a disaster.

The District does not have a comprehensive information technology (IT) policy and written procedures that adequately address all major areas of IT operations. As a result, the District's IT systems and electronic data are subject to increased risk of loss or misuse.

## Remote Access

Remote access is the ability to access the District's computer system from the internet or other external source. Remote access should be controlled, monitored, and tracked so that only authorized individuals are allowed to access the District's computer system or to retrieve data from it. The District has not implemented policies and established written procedures that address how remote access is granted, who is given remote access, and how remote access to the District's networked computer system<sup>3</sup> and financial computer data is monitored, tracked and controlled.

The IT Coordinator informed us that, upon request, remote access is granted to the software company for technical support; however, she does not periodically review the access log and she does not know how to access the log. Because virtually all District accounting records and reports are computer generated, and no audit log is produced to monitor or control remote access, an unauthorized user could change computer data (i.e., add/delete employees, change pay rates, add/delete vendors, change vendor information, and print checks) and the unauthorized activity could go undetected and uncorrected.

<sup>3</sup> A networked computer system is two or more computers connected together using a telecommunication system for the purpose of communicating and sharing resources.

## **Physical Security**

Another key component of an internal control structure is policies and procedures relating to physical security over technology assets. These policies and procedures should ensure that the technology assets are protected by limiting access to those assets, securing assets from fire damage, and ensuring assets are located in a climate controlled environment. Physically securing computer hardware, servers, and wiring closets should be the District's first step in protecting its IT assets.

The District has not established adequate policies and written procedures over the physical security of its IT assets, which increases the risk of damage and misuse of these IT assets. The District has nine servers which are not adequately secured and protected against fire damage. Under these conditions, it would be difficult for District officials to prevent unauthorized and/or malicious access to the equipment or to identify the party responsible if such access did occur. Without adequate physical security, all other security measures may be meaningless. Physical threats, whether internal or external, malicious or inadvertent, could lead to damaged or stolen hardware and the release of personal or confidential information. These security breaches can cost thousands of dollars and countless hours to correct and possibly lead to costly litigation for the District.

## **Recommendations**

5. The District should adopt policies and establish written procedures to control and monitor remote access to financial computer data. These policies and procedures should include designating an individual to produce and review remote access logs.
6. Server room access should be monitored and restricted to authorized employees, and servers should be adequately protected against fire damage.

## **APPENDIX A**

### **RESPONSE FROM DISTRICT OFFICIALS**

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

# Greenport Public Schools

**Michael Comanda**  
Secondary Principal

720 Front Street  
Greenport, New York 11944-1599  
Phone: 631 / 477-1950 Fax: 631 / 477-2164

**Paul Read**  
Elementary Principal

**Thomas L. Rabbitt**  
Guidance &  
Special Education Director

**Charles Kozora**  
Superintendent

**Diana Duell**  
District Clerk

**Robert Costantini**  
Athletic Director

December 11, 2007

Office of the State Comptroller  
NYS Office Building, Room 3A10  
250 Veterans Memorial Highway  
Hauppauge, NY 11788-5533

Dear Sir or Madam:

The Greenport Union Free School District would like to thank the Office of the State Comptroller for their input and recommendations to strengthen the District's internal controls over payroll and information technology, and for the opportunity to provide a written response to the preliminary draft findings. The District is committed to efficient management of operations and by so doing, providing accountability for tax dollars spent and meeting the expectations of our constituents. We are pleased that the review did not identify any instances of fraud, waste, abuse or other improper use of public funds. In the sections to follow, please find a discussion of each of the recommendations and our corresponding comments.

## **Payroll**

**Recommendation 1** – *District officials should establish and implement a comprehensive payroll policy that clearly establishes responsibilities and accountabilities for the payroll process.*

The District is in the process of developing written policies and procedures to guide the payroll process. This will aid in delineating employee responsibilities and provide guidance regarding employee entitlements.

The ability to enter or delete employees from the payroll system has been removed from the payroll clerk who will now be responsible solely for the processing and printing of the bi-weekly payroll. To assure adequate segregation of duties, the functions of entering, deleting, and updating employee information /salary detail will be performed by the superintendent's secretary who is also responsible for other personnel functions. The superintendent's secretary is only responsible for this singular aspect of payroll and none other.

**Recommendation 2** – *District officials should establish oversight procedures to ensure that all employees are paid the correct salary, overtime, and benefits.*

The written policies and procedures being developed will also include provisions for monitoring and verifying the various payroll processes to ensure all employees are paid correct salary amounts, that overtime is authorized and calculated correctly, and that benefits are paid as authorized. The treasurer selects 3 random paychecks each payroll for verification.

We would like to note here that between 2004 and 2007 we have had 3 different individuals in the payroll clerk position. This kind of turnover may have contributed to the errors in payment, but certainly having written policies and procedures in place will greatly aid in training as well as in eliminating further minor clerical errors. Also worth mentioning is that due to our small size, the Superintendent is more than adequately familiar with all personnel on staff and in certifying payroll, all employees receiving pay are verified to actually exist.

**Recommendation 3** – *District officials should review calculations of leave accruals to ensure that the correct balances are entered into the new computerized leave accrual record.*

As of July 1, 2007 the District has computerized its leave accrual records as a means to reduce errors. Reports can now be generated that will allow for verification of calculation of leave accruals and ensure that correct balances were entered. The district treasurer will randomly sample 5 CSEA and 10 GTA accruals each July. If no discrepancies are identified all accruals will be deemed to be accurate. If any discrepancies exist the process will be repeated until no discrepancies are found.

**Recommendation 4** – *District management should establish control procedures to ensure that leave records are accurately maintained and monitored.*

Monthly, the superintendent's secretary will randomly audit three employee leave files and manually compare to leave totals in the Human Resource program in Finance Manager. We would also like to point out that the hard copy request for leave receives approval of the immediate supervisor and superintendent prior to being recorded by the secretary.

**Recommendation 5** – *District management should avoid establishing practices of providing leave time for employees that exceed the terms of the applicable collective bargaining agreement.*

See  
Note 1  
Page 18

The district has a past practice dating back more than 25 years of allowing teachers to accumulate more than 190 sick days but are only permitted to cash in 190 at retirement. CSEA employees also have a past practice of being able to accumulate more than 5 vacation days but only be paid for 5 at retirement. Past practices are a legal obligation of the school district. For example: "A past practice involves a mandatory subject of

bargaining which has not been included in a written agreement, but which is unequivocal and has been in existence for a substantial period of time. Impacted employees reasonably expect past practices to continue without change (*School Law* citing Canastota CSD, 32 PERB ¶ 3003 (1999)). Past practices relating to mandatory subjects of bargaining, of which leave time is one, must be negotiated. A proposed change in an established past practice relating to a mandatory subject of bargaining must be negotiated. The district would surely lose each grievance if it were to unilaterally change either. The district is currently in CSEA negotiations and will bargain to delete the number of days to be accumulated.

### **Computer Data Safeguards**

**Recommendation 6** - *The District should adopt policies and establish written procedures to control and monitor remote access to financial computer data. These policies and procedures should include designating an individual to produce and review remote access logs.*

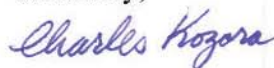
We will contract with our network service provider CORE to change the program on the firewall to log all activity to one of our domain controllers. Once a month, our network technician will print and review a report of our Sys Log Server showing all activity into the administrative server.

**Recommendation 7** - *Server room access should be monitored and restricted to authorized employees, and servers should be adequately protected against fire and water damages.*

See  
Note 2  
Page 18

The District has constructed a wall to secure server room access for authorized employees only. The wall is constructed of galvanized steel studs and fire-retardant sheetrock and has a lockable door. At the exit interview we asked where the water damage could possibly come from. The response was that if there was a fire and the sprinkler system was activated the file servers could be water damaged. The water damage comment is non sequitur since the only sprinkler is on the front lawn.

Sincerely,



Charles Kozora  
Superintendent of Schools

CK/pc

## **APPENDIX B**

### **OSC COMMENTS ON THE DISTRICT'S RESPONSE**

#### Note 1

The recommendation and corresponding finding have been removed from the report based on information provided by District officials at the exit conference.

#### Note 2

Based on information provided by District officials at the exit conference, we have removed the reference to water damage from the recommendation and the corresponding finding.

## APPENDIX C

### AUDIT METHODOLOGY AND STANDARDS

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

During the initial assessment, we interviewed appropriate District officials, performed limited tests of transactions and reviewed pertinent documents, such as District policies and procedures manuals, Board minutes, and financial records and reports. In addition, we obtained information directly from the computerized financial databases and then analyzed it electronically using computer-assisted techniques. This approach provided us with additional information about the District's financial transactions as recorded in its databases. Further, we reviewed the District's internal controls and procedures over the computerized financial databases to help ensure that the information produced by such systems was reliable.

After reviewing the information gathered during our initial assessment, we determined where weaknesses existed, and evaluated those weaknesses for the risk of potential fraud, theft, and/or professional misconduct. We then decided upon the reported objectives and scope by selecting for audit those areas most at risk. We selected information technology and payroll and personal services for further audit testing.

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

- Interviews of District personnel and evaluations of internal controls over information technology and payroll and personal services.
- We reviewed the employment contracts of all District employees.
- We determined whether policies have been established to ensure the accurate recording of pay rates, daily attendance records, and leave accruals.
- We reviewed timecards, payroll journals, leave time records, and collective bargaining agreements for selected employees.
- We determined whether leave records were being properly maintained to account for leave time earned, used, and balances.
- We traced a sample of pay rates from payroll records to approved schedules and contracts.
- We verified that pay rates and leave accrual entitlements have been properly authorized for all classes of employees.

- We determined whether employee records are complete (i.e. hire date, salary information, W-4, I-9, fingerprinting, etc.).

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 D

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