



Herricks Union Free School District Internal Controls Over Selected Financial Activities

Report of Examination

Period Covered:

July 1, 2006 — November 30, 2007

2008M-98



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

August 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 Herricks Union Free 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 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 Herricks 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.

The Office of Pupil Services makes recommendations to the Board for the procurement of special education-related professional services. The Board designated the Assistant Superintendent for Business as the purchasing agent, who is responsible for administering all purchase activities, including the procurement of various other professional services.

Scope and Objective

The objective of our audit was to determine whether the District's internal controls over selected financial operations are appropriately designed and operating effectively for the period July 1, 2006 to November 30, 2007. Our audit addressed the following related questions:

- Did the District solicit requests for proposals (RFPs) when procuring professional services?
- Did the District implement internal controls over the District's information technology system to safeguard computer data?
- Did the Board establish an appropriate code of ethics for District officers and employees?

Audit Results

While the District has adopted a policy regarding the procurement of professional services, the policy is unclear whether District officials are required to obtain quotes or RFPs and then select the vendor based on merit or recommendation, or whether District officials may simply select vendors solely on merit or recommendation. As a result, District officials did not always solicit competitive proposals. We found that 20 of the 24 professional service providers we tested were hired without competition. These 20 professional service providers were collectively paid a total of \$505,695 during our audit period. As a result, although competitive bidding is not required by law for the procurement of professional services, the District did not ensure the most prudent use of District moneys or guard against favoritism in making contract awards.

Additionally, the District did not implement effective controls to safeguard computer data. There is no acceptable use policy for District employees, District employees are not required to periodically change their network password, and there is inadequate control over access to the server rooms. Also, the Board has not developed a formal disaster plan to provide guidance on the prevention of the loss of computer information as well as the recovery of data in the event of disaster. As a result, the data stored on District computers and the network may be at an increased risk of loss or misuse.

Lastly, we found that the District established an appropriate code of conduct for District officers and employees.

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. Appendix B contains our comments on issues raised in the District's response letter. Except for the issues raised in the response letter, District officials generally agreed with our recommendations and indicated that they are taking corrective action.

Introduction

Background

The Herricks Union Free School District (District) is located in the Town of North Hempstead, Nassau 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 are five schools in operation in the District, with approximately 4,120 students and 440 employees. The District's budgeted expenditures for the 2006-07 fiscal year were \$82 million, funded primarily with fees charged for services, operating grants, real property taxes, and federal and State aid.

Objective

The objective of our audit was to determine whether the District's internal controls over selected financial operations are appropriately designed and operating effectively. Our audit addressed the following related questions:

- Did the District solicit requests for proposals (RFPs) when procuring professional services?
- Did the District implement internal controls over the District's information technology system to properly safeguard computer data?
- Did the Board establish an appropriate code of ethics for District officers and employees?

Scope and Methodology

During this audit, we examined internal controls over procurement of professional service providers, computer data safeguards and code of ethics of the Herricks Union Free School District for the period July 1, 2006 to November 30, 2007.

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

**Comments of District
Officials and Corrective
Action**

The results of our audit and recommendations have been discussed with District officials and their comments, which appear in Appendix A, have been considered in preparing this report. Appendix B contains our comments on issues raised in the District's response letter. Except for the issues raised in the response letter, District officials generally agreed with our recommendations and indicated they are taking 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*.

Procurement of Professional Services

Competitive bidding is not required by law for the procurement of professional services that involve specialized skill, training and expertise; professional judgment or discretion; and/or a high degree of creativity. However, an effective and comprehensive procurement policy that is based on sound business practices and strong controls over the procuring of professional services requires the use of competitive proposals or quotations. In general, the appropriate use of competitive proposals or quotations also provides taxpayers with the greatest assurance that desired services, at the right quality, in the right quantity, from the right source, and at the right price are being acquired by the District. Such a policy would help the District ensure that contracts are entered into in a manner which is in the best interest of the public and guards against favoritism, improvidence, extravagance, fraud and corruption.

General Municipal Law requires the District to adopt policies and procedures for the procurement of goods and services when competitive bidding is not required. An effective and comprehensive procurement policy would require the District to request written proposals from professional service providers, which is a less formal method of seeking competition when competitive bidding is not required.

The Board adopted a procurement policy which addresses procedures for the procurement of professional services. The policy allows contracts between \$1,001 and \$5,000 to be awarded without competition upon consultation between the Board and the Superintendent. Contracts between \$5,001 and \$15,000 require formal written quotes from at least two sources and contracts costing \$15,001 and higher require requests for proposals (RFP) from at least three sources.

The Board's policy also authorizes District personnel to award contracts for various professionals on the basis of merit and recommendation, rather than price. Based on the way the District's policy is written, it is unclear whether District officials are required to obtain quotes or RFPs and then select the vendor based on merit or recommendation; or whether District officials may simply select vendors solely on merit or recommendation. Our test of payments to professional service providers found no written documentation to explain the basis for awarding contracts to these providers. As a result, the District officials do not have adequate assurance that they have received the best quality of service for the best price.

Our audit identified 83 professionals authorized by the Board to provide services to the District. The District paid 63 of these professionals a total of approximately \$1.3 million for their services. These professionals provided various services to the District, including teaching, speech, auditing, property valuation, financial advice, and legal services. We found that District officials did not solicit RFPs for professional services in observance of best practices to expend taxpayer dollars.

We tested payments made to 24 of these professional service providers during the audit period. District payments to 20 of these professionals were made without the benefit of competitive proposals. There was no documentation to explain the basis for awarding contracts to these providers. These 20 professionals were paid a total of \$505,695 during the audit period, \$297,161 of which was paid for special education services obtained without RFPs. District officials questioned the timeliness in soliciting RFPs for special education services because of federal and State Laws, regulations, and other constraints which affect the timing in providing services to the students. However, we believe the District could solicit RFPs prior to the beginning of the school year for services that the District regularly needs. In addition, the District's policy specifies the use of RFPs for professional services, and does not preclude the use of this process for the procurement of special education services. Without the solicitation of competition, there is an increased risk that services are not obtained at the lowest possible prices to ensure the most prudent and economical use of public moneys.

Recommendations

1. District officials should review and revise its procurement policy to make it more clear and consistent in relation to the procurement of professional services.
2. District officials should ensure the required number of written quotations or proposals are obtained for applicable professional services contracts.

Computer Data Safeguards

Computer data is a valuable resource, which the District depends on for making financial decisions and for reporting to State and federal agencies. If the computer operating systems on which data is stored failed or were compromised, the results could range from inconvenient to catastrophic. Even small disruptions in electronic data systems can require extensive employee and consultants' effort to evaluate and repair. To help limit losses, District officials should establish computer data policies and procedures to provide clear guidance for District personnel on all aspects of computer data. Such policies should also establish procedures to ensure that computer data is adequately safeguarded.

Our audit disclosed that District officials did not sufficiently address the safeguarding of computer data on the financial accounting software and network. Specifically, there is no acceptable use policy for District employees; District employees are not required to periodically change their network passwords; there are no procedures to deny access to the network after a specific number of failed log-in attempts; and there is inadequate control over physical access to the server room. Lastly, the District does not have a formal disaster plan to provide guidance on the prevention of the loss of computer information as well as the recovery of data in the event of disaster. As a result, the data stored on District computers and the network may be at an increased risk of loss or misuse.

Computer Policy

Computers are an integral part of the District's financial and network systems. A good system of internal control should include a computer use policy for District employees. This type of policy defines procedures for acceptable computer, internet, and email use, and holds users accountable for the proper use and protection of District resources.

We found that the District has a policy of acceptable computer use for students, but District officials have not established a similar policy that provides clear guidance for District employees. As a result, 67 business office employees, who have user rights to the financial application, were given access to the network without clear guidance on acceptable computer use. The failure of the District to establish comprehensive policies and procedures to guide employees on safe and responsible computer use may increase the risk that District employees could alter or misuse electronic records or engage in inappropriate or damaging actions.

Network Passwords

Passwords are one of the most basic controls that can be utilized to mitigate the risk of unauthorized users obtaining access to the District's computer systems. Passwords should be changed on a regular basis so as to significantly increase the District's protection from unauthorized users accessing sensitive information.

In May 2006, the Board adopted a policy requiring that passwords be changed every 90 days for all staff using the financial software. However, there are no policies or procedures in place requiring employees to change their network passwords. Administration employees indicated that they rarely change their network passwords because they are not required to. By not regularly changing their passwords, employee user accounts are vulnerable to unauthorized use.

Log-In Attempts

A good system of controls over computer data also includes denying users access after a specific number of failed log-in attempts so as to prevent unauthorized users from guessing passwords. Without a limitation on log-in attempts, an unauthorized user could try thousands of words or names until a password is found that allows access to the network system.¹

We found that the District does not limit the number of times users may attempt to log-in to the network system. As a result, there is an opportunity for an unauthorized user to gain access to the computer network system and disrupt the computer system or compromise computer data.

Access to Server Rooms

Limiting access to the District's server rooms is another important element of internal control. Security should include locking server room doors at all times, controlling keys, and documenting the arrival and departure of employees and visitors accessing the server rooms.

We visited the server rooms located at the high school and the central administration buildings to assess physical security and found the doors were properly locked. However, the server room in the central administration building, where the server housing all of the District's financial information is stored, is also used as storage for non-public school textbooks and is therefore not secure. In addition to network administrators, both a member of the transportation staff and the head custodian have access to the server rooms. Control over access to servers is essential to ensure that services are not disrupted and that equipment or data are not damaged, destroyed or stolen.

¹ This is called a dictionary attack where unauthorized users try a predefined list of words to crack a password, and is usually automated. Depending on the system, the password and skills of the attacker, a dictionary attack could be completed in minutes.

Disaster Recovery

An effective internal control system for Information Technology requires the adoption of a formal contingency plan. An important component of a formal contingency plan includes a disaster recovery plan to prevent loss of computer equipment and data, as well as procedures for recovery in the event of a loss. The District has not adopted a formal disaster recovery plan to address the possible loss of computer equipment and data and procedures for recovery in the event of such a loss. The plan should detail the precautions to be taken so as to minimize the effects of any disaster and enable the District to either maintain or quickly resume its mission-critical functions. Consequently, in the event of a disaster, District personnel have no guidelines on data recovery procedures to prevent the loss of equipment or data.

Recommendations

3. District officials should adopt an acceptable use computer policy for District employees.
4. District officials should adopt a policy which requires password changes on a regular basis for all computer applications.
5. District officials should develop procedures for revocation of access rights after a set number of failed log-in attempts.
6. District officials should enhance security of the server rooms, by documenting the arrival and departure of employees and visitors.
7. The District should adopt a disaster recovery plan that provides guidelines to help minimize the loss of computer data and guidance on how to implement data recovery procedures.

Code of Ethics

General Municipal Law mandates that the governing body of every school district in the State adopt a local code of ethics to guide the district's officers and employees. A code of ethics that complements and reinforces applicable statutes helps to enhance the control environment of an organization by clearly defining the standards of conduct expected of officers and employees. The code should be communicated to all district officers and employees and be available for reference. The Law provides guidance on conflict of interest situations. Generally officers and employees of the district may not have an interest in contracts with the District. The Law also provides that the code shall contain standards with respect to holding investments in conflict with official duties, private employment in conflict with official duties, future employment and other such standards relating to the conduct of officers and employees as may be deemed advisable.

We found that the Board has adopted a comprehensive Code of Ethics which is signed by each Board member and kept on file in the District's Central Office. Also, each fiscal year, members of the Board are required to sign disclosure statements certifying that they have no interest in contracts to which the District is a party. We reviewed the disclosure statements which were located in the Business office and note that all five Board members and 32 other District officials signed these statements in compliance with the District's adopted policy. We commend the District for adopting and complying with its code of ethics policy.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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

The District's response letter refers to various attachments that support the response letter. Because the District's response letter provides sufficient detail of its actions, we did not include the attachment in Appendix A.

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July 18, 2008

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[REDACTED]
Chief Examiner of Local Government
and School Accountability
Office of the State Comptroller
110 State Street
Albany, NY 12236

Dear [REDACTED]

The following is a combined audit response and corrective action plan. It was reviewed and approved by the Board of Education of the Herricks UFSD and the Audit Committee of the Herricks UFSD on July 17, 2008.

At the exit interview, Christine Turner (Board President at the time), Superintendent Jack Bierwirth and Assistant Superintendent Helen Costigan discussed some changes in wording and some minor factual errors. We understood that these would be addressed in the final draft of the report. However, since we have heard nothing conclusive as of the writing of this response/corrective action plan, we have included some of that information in this communication.

The Board of Education accepts all seven of the recommendations contained in the draft report dated June 2008 (2008 M-98) and the findings which generated them. We were pleased that no violations of law or regulation were found. We understand that the recommendations are intended to improve our operations. We have accepted them as such.

Since the Comptroller's Office started reviewing school district operations several years ago, our staff has reviewed virtually every audit report of another New York State School District, determined whether there were any issues which were identified which had implications for policies or practices in Herricks, and designed and implemented corrective actions. These steps were discussed with the District's auditing firms. They were monitored and reviewed by the Board of Education and the Audit Committee. In addition, the Audit Committee specifically

requested that the Internal Auditors review all Herricks' policies and practices in light of all reports published by the Comptroller's Office to determine whether there were any policies or practices which needed to be changed (copy of letter to Internal Auditors attached). No issues were identified at that time.

I. PROCUREMENT OF PROFESSIONAL SERVICES

A. Response to Audit Report

Shortly before the Comptroller's Office began the review of Herricks we noted that the issue of RFP's for professional services had been raised for other districts. Accordingly, we knew that (a) the issue would be raised with us since we would not be able to go back and redo practices in 2006-07 or earlier school years and (b) we would have to change our policy and practices to comply with the expectations of the Comptroller's Office. These were already in process prior to the arrival of the State auditors.

Several specific points:

- The section entitled "Procurement of Professional Services" (page 8) starts with the statement "Competitive bidding is not required by law for the procurement of professional services that involve specialized skill, training and expertise; professional judgment or discretion, and/or a high degree of creativity." That sentence is not included in the draft Executive Summary. We feel that this is an important point and that it sets the whole tone of the paragraph. We believe that it should be included in the Executive Summary. Since some people will only read the Executive Summary, they will miss the point entirely.
- The word "contradicting" is used in the Executive Summary in reference to the District policy. It is not used elsewhere in the report. While we recognize and accept that the Comptroller's Office wants us to change our policy with regard to the procurement of certain professional services, primarily in connection with special education students, our staff was following the existing policy as we expected them to. There were no contradictions and there was no "lack of clarity". We are unaware of any providers hired contrary to the old policy. All payments for professional services were approved by the Board and by the District's Internal Claims Auditors.
- Our Pupil Personnel Services staff had a rationale for every decision in which specific providers were matched with specific classified students. The documentation was not in writing, however.
- Our staff had questions about the feasibility of sending out RFP's after an IEP was created as a result of a Committee on Special Education meeting. That was the only question on feasibility. That and related questions were resolved in communication between our superintendent and the Comptroller's Office and the Commissioner of Education (copies attached).

See
Note 1
Page 21

See
Note 2
Page 21

See
Note 3
Page 21

See
Note 1
Page 21

B. Audit Recommendations 1 and 2

1. "District official should review and revise its procurement policy to make it more clear and consistent in relation to the procurement of professional services."
2. "District officials should ensure the required number of written quotations or proposals are obtained for applicable professional services contracts."

Implementation Plan

1. In February 2008, the Board of Education authorized a resolution to participate in a cooperative bid for Special Education services. Proposals for professional services for 2008-09 were approved by the Herricks Board of Education on July 2, 2008
2. The Board purchasing policy regarding professional services will be reviewed by the Board of Education and modified appropriately.

Implementation Date

1. Done as per above
2. August 21, 2008

Persons Responsible for Implementation

Assistant Superintendent for Business – Helen Costigan
Director of Pupil Personnel Services – Mehri Fryzel

II. **COMPUTER DATA SAFEGUARDS**

A. Response to Draft Audit Report

- There seems to be a bit of confusion in the draft report over who has access to the current rooms with servers. Only four people have access to the one in the District office. Only seven have access to the one in the High School. All need to have access to the servers. No one without such a need has access.
- The server room in the District Office also contains shelves for private and *parochial* school textbook storage. It is not the "Adult Education Library".

See
Note 1
Page 21

B. Audit Recommendations 3 – 7

3. "District officials should adopt an acceptable use computer policy for District employees."

Implementation Plan of Action

A New Computer Use Policy for District employees was adopted by the Board of Education on July 2, 2008 (copy attached). This will be given to all staff in September 2008.

Implementation Date

July 2008 for policy
September 2008 for all employees

Person Responsible for Implementation

John Bierwirth, Superintendent

4. *"District officials should adopt a policy which requires password changes on a regular basis for all computer applications."*

Implementation Plan of Action

Procedure is being developed during summer 2008. It will be instituted prior to the start of the 2008-09 school year. Board policy will be created to implement procedure. Current procedures are already in place for financial accounting software.

Implementation Date

September 1, 2008

Person Responsible

Don Barton

5. *"District officials should develop procedures for revocation of access rights after a set number of failed log-in attempts."*

Implementation Plan of Action

Procedure is being developed during summer 2008. It will be instituted prior to the start of the 2008-09 school year.

Implementation Date

September 1, 2008

Person Responsible

Don Barton

6. *"District officials should enhance security of the server rooms by documenting the arrival and departure of employees and visitors. In addition, the District should enhance security in the server room in the Central Administration Building."*

Implementation Plan of Action

A new server room is being created at the High School during July – August, 2008. It will have a generator for emergency power and improved cooling. The server, currently located in the District office, will be moved to the new room in the High School to eliminate security issues in that building. Entrance to the new room will require the use of an electronic ID which will provide a log documenting the arrival and departure of all individuals.

Implementation Date

September 1, 2008

Person Responsible

Don Barton

Jim Brown

7. *"The District should adopt a disaster recovery plan that provides guidelines to help minimize the loss of computer data and guidance on how to implement data recovery procedures."*

Implementation Plan of Action

The District has begun development of a more comprehensive disaster recovery plan. Assistance is being sought from the District's three auditing firms and Nassau BOCES.

Implementation Date

December 31, 2008

Persons Responsible

Don Barton

Jim Brown

III. CODE OF ETHICS

We worked on this. We are glad that our efforts met the Comptroller's expectations.

Respectfully submitted,



Richard Buckley
President, Herricks Board of Education

RB:jm

Enc.

APPENDIX B

OSC COMMENTS ON THE DISTRICT'S RESPONSE

Note 1

The report has been revised to include this information.

Note 2

The report has been revised and the word “contradictory” has been removed.

Note 3

As stated in our report, the District's policy is unclear regarding whether District officials are required to obtain quotes or RFPs and then select the vendor based on merit or recommendation, or whether District officials may simply select vendors solely on merit or recommendation.

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

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

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

After reviewing the information gathered during our initial assessment, we determined where weaknesses existed, and evaluated those weaknesses for the risk of potential fraud, theft and/or professional misconduct. We then decided upon the reported objectives and scope by selecting for audit those areas most at risk. We selected procurement of professional services and computer data safeguards for further audit testing. We also examined the District's code of ethics policies.

To accomplish the objectives of this audit, our procedures included the following:

- We reviewed the policies and procedures relevant to the procurement of professional services, computer data safeguards and code of ethics.
- We interviewed the official and employees responsible for procurement of professional services, the financial application, the financial network and the code of ethics.
- We tested payments made to professional service providers (professionals) during the audit period.
- We asked officials for written agreements and Board resolutions for payments to professionals.

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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