



# Johnsburg Central School District Internal Controls Over Selected Financial Operations

Report of Examination

Period Covered:

July 1, 2005 — April 30, 2007

2007M-240



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**

February 2008

Dear School District Officials:

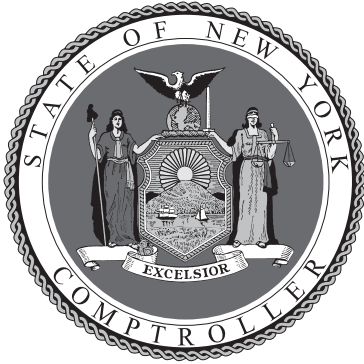
A top priority of the Office of the State Comptroller is to help school district officials manage their districts efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support district operations. The Comptroller oversees the fiscal affairs of districts statewide, 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 Johnsburg Central School District, entitled *Internal Controls Over Selected Financial Operations*. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the General Municipal Law.

This audit's results and recommendations are resources for district officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller  
Division of Local Government  
and School Accountability*



## State of New York Office of the State Comptroller

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# EXECUTIVE SUMMARY

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

The Superintendent is the District's purchasing agent and is responsible for approving all purchases before they are made. The District Treasurer is responsible for accounting for the District's funds. Financial transactions and payroll are processed by the business office staff.

### **Scope and Objective**

The objective of our audit was to determine if the Board had implemented appropriately designed internal controls over selected financial operations to adequately safeguard District assets for the period July 1, 2005 to April 30, 2007. Our audit addressed the following related questions:

- Are internal controls over purchasing and claims processing appropriately designed and operating effectively?
- Are internal controls over payroll appropriately designed and operating effectively?

### **Audit Results**

We determined that the Board had not established adequate internal controls for purchasing, claims processing, and payroll, and that some existing controls were not operating effectively. As a result, there was a greater likelihood that errors and/or irregularities could occur without being readily detected.

Although the Board had established policies for the procurement of various goods and services, including travel and the use of credit cards, the Board did not adopt procedures to ensure that District officials monitored employees to ensure that they complied with Board policies and related internal controls. As a result, we found that 14 out of 19 claims that we tested for the maintenance and transportation departments did not contain required verbal or written quotes, were processed using confirming purchase orders, or exceeded the approved purchase order amounts. Also, District personnel did not include sufficient documentation with five credit card purchases and nine other transactions out of 79 claims reviewed.

We also found that the Board had not established any formal policies and procedures for auditing District claims, nor did it perform a proper audit of claims. There was no system in place to ensure that all claims were properly authorized, documented, itemized, approved, and reviewed to verify that all expenditures were for appropriate District purposes.

In addition, during our audit period, the Board had not established a payroll policy or any formal written procedures to guide the payroll process. The Superintendent signed a certification form for each payroll, but no one formally reviewed the payroll registers to verify their accuracy and ensure that all payroll transactions were in accordance with Board-approved contracts, agreements, and policies. As a result, we found that three of 15 employees did not always sign their time cards, and that the time cards of five of the 15 employees were unsigned and/or lacked evidence of supervisory approval. We also found errors and omissions associated with the inaccurate maintenance of leave accrual records in the records of five of 10 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. District officials generally agreed with our recommendations and have initiated, or indicated they planned to initiate, corrective action.

# Introduction

## Background

The Johnsborg Central School District (District) is located in the Town of Johnsborg, and portions of the Towns of Chester and Thurman in Warren County. The District is governed by the Board of Education (Board) which comprises seven elected members. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the chief executive officer of the District and is responsible, along with other administrative staff, for the day-to-day management of the District under the direction of the Board.

There is one school building in operation within the District, with approximately 385 students and 95 employees, including administrative, instructional, and support staff. The District's budgeted expenditures for the 2006-07 fiscal year were \$8.9 million for the general fund, which were funded primarily with State aid, real property taxes, and grants.

The Superintendent is the District's purchasing agent and is responsible for approving all purchases before they are made. The District Treasurer is responsible for accounting for the District's funds. Financial transactions and payroll are processed by the business office staff.

## Objective

The objective of our audit was to determine if the Board had implemented appropriately designed internal controls over selected financial operations to adequately safeguard District assets. Our audit addressed the following questions:

- Are the District's internal controls over purchasing and claims processing appropriately designed and operating effectively?
- Are the District's internal controls over payroll appropriately designed and operating effectively?

## Scope and Methodology

We examined the District's control environment and internal controls over purchasing, claims processing, and payroll for the period July 1, 2005 to April 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 B of this report.

**Comments of District  
Officials and Corrective  
Action**

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

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

## Purchasing and Claims Processing

A good system of internal controls consists of policies, practices and procedures intended to provide reasonable assurance that the District is using its resources effectively and that it is complying with applicable laws and regulations. The Board is responsible for implementing internal controls that ensure the prudent and economical use of District moneys when procuring goods and services. The claims auditing process is an integral part of the District's system of internal controls because it helps ensure that the District pays only those bills that are proper legal charges. An effective system of internal controls over claims processing ensures that every claim contains enough supporting documentation to verify that it is an actual and necessary District expenditure.

Although the Board had established policies for the procurement of various goods and services, including travel and the use of credit cards, the Board did not adopt procedures to ensure that District officials monitored employees to ensure that they complied with Board policies and related internal controls. As a result, we found that 14 out of 19 claims related to the maintenance and transportation departments did not contain required verbal or written quotes, were processed using "confirming" purchase orders,<sup>1</sup> or exceeded the approved purchase order amounts. Also, District personnel did not include sufficient documentation with five credit card purchases and nine additional transactions out of 79 claims reviewed.

We also found that the Board had not established any formal policies and procedures for auditing District claims, nor did it perform a proper audit of claims. There was no system in place to ensure that all claims were properly authorized, documented, itemized, approved, and reviewed to verify that all expenditures were for appropriate District purposes.

As part of our review of the District's procurement and claims auditing practices, we selected a judgmental sample of 79 claims totaling approximately \$143,000 that included disbursements for equipment, services, overnight travel, credit card transactions, administrator benefits, maintenance, transportation, and cafeteria supplies. We examined associated documentation including purchase requisitions, purchase orders, invoices, receipts, credit card statements, bank statements and cancelled checks.

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<sup>1</sup> A confirming purchase order occurs when a District staff member places a verbal order with a vendor, and then fills out a purchase order simply to confirm that they had made the purchase.

## Procurement Policy and Procedures

The inherent benefits of a purchasing system can be derived only if requisitions and purchase orders are properly prepared, authorized, and issued prior to the placement of orders for goods and services, except in limited circumstances where there is a justifiable necessity for immediate action. For example, an individual placing an “emergency” order must be required to justify the need for such action. The District did not always procure goods and services in accordance with the Board’s procurement policy. Controls were insufficient to ensure that the Board’s procurement policies were followed.

Our sample included 19 claims totaling approximately \$43,000 that were processed for the maintenance and transportation departments for which we found the following deficiencies:

- District personnel did not solicit verbal or written quotes as required by the Board’s policy for three claims.
- Eight claims were processed using confirming purchase orders. We found that the maintenance and transportation departments routinely prepared requisitions after receiving goods or services. Both departments assigned their own purchase order numbers when placing orders with vendors, allowing them to bypass purchasing controls maintained by the business office.
- We found that the maintenance and transportation departments exceeded spending limits placed on “open” purchase orders<sup>2</sup> for parts and supplies for three claims. For example, the District paid approximately \$1,600 for supplies ordered by the bus garage and \$1,200 for supplies ordered by the maintenance department; however, the amount of the original purchase orders submitted to the vendors was limited to \$200.

The District has an increased risk for abuse, misconduct, or even fraud when it does not require all purchases to be approved by the purchasing agent prior to placing orders with vendors.

## Supporting Documentation

It is important that claims contain enough detail and supporting documentation to allow the claims auditor to determine whether they represent lawful and proper District expenditures. We found that District personnel did not include sufficient documentation with five credit card purchases and nine additional transactions out of 79 claims reviewed.

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<sup>2</sup> An open purchase order is a purchase order submitted to a vendor that has a set spending limit, but does not provide detailed orders for specific items.

We reviewed eight credit card<sup>3</sup> transactions within our sample of 79 claims and found that five transactions totaling \$2,000 lacked supporting documentation such as receipts to provide evidence that the transactions had been properly approved and were proper District expenditures. These charges included conference fees and other travel-related expenditures, on-line purchases, meal reimbursements, and gasoline purchases. While we found no indications that the purchases were improper, the District can strengthen its controls over the use of credit cards by ensuring that all transactions are adequately documented.

In addition, we found nine other transactions in our sample of 79 claims totaling approximately \$4,700 which were processed using claim forms. These transactions included charges for airline tickets, conference fees, square-dancing lessons, adult fitness classes, and lunches. We found that none of the examined claims were adequately supported by documentation including such information as the business purpose of the purchase, vendor invoices, indications that the goods and services were received in the proper quantities and good condition, and whether they received the purchasing agent's pre-approval.

Without adequate documentation to support credit card charges and other District claims, the District risks approving credit card and other claims that are not proper obligations of the District.

## **Claims Audit**

It is important that all claims be audited properly to ensure that they include adequate documentation and evidence of all required approvals, and that the dollar amounts of the claims listed on the abstracts<sup>4</sup> correspond with the actual amount of the claims. The Board is responsible for performing this function unless it appoints a claims auditor to perform this duty. The Board had not established written procedures for auditing claims, and Board members did not perform a thorough audit. The Board did not audit claims, nor did it appoint a claims auditor to assume the Board's powers and duties of approving or denying claims against the District. We found that the Board reviewed and accepted warrants<sup>5</sup> and occasionally questioned particular payments. However, this practice cannot serve as a substitute for the legal requirement and important internal control that the Board audit and approve every claim.

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<sup>3</sup> The Board established a credit card policy that requires District personnel to receive pre-approval for credit card transactions to ensure that the transactions are for appropriate school business purposes.

<sup>4</sup>An abstract is an approved list of claims.

<sup>5</sup>A warrant is a list of claims provided to the Board, or to a Board-appointed claims auditor, for review and approval.

When a claims audit is not properly conducted prior to payment of claims, there is an increased risk that the District could incur unnecessary expenditures, and that fraud, abuse, and professional misconduct could occur and not be detected and corrected in a timely manner.

## **Recommendations**

1. District officials should monitor compliance with the requirements of the Board's procurement policy requiring the solicitation of quotes for goods and/or services. District personnel should attach documentation of quotes to appropriate claims packages, and the Board should verify that this documentation is part of the claims audit process.
2. The purchasing agent should review and approve all purchase orders before District personnel order goods and services. Also, the purchasing agent should assign all purchase order numbers.
3. The Board should ensure that all claims contain enough supporting documentation (e.g., original itemized invoices or receipts, and detailed explanations of charges) to allow the Board or a Board-appointed claims auditor to determine whether the amounts claimed represent actual and necessary District charges.
4. The Board should establish claims audit procedures and conduct a proper audit of claims, or ensure that a Board-appointed claims auditor conducts a proper audit of claims, in accordance with applicable laws, regulations, and policies.

# Payroll

The Board must ensure that appropriate controls are established to prevent and detect errors and irregularities in District payroll and personnel transactions. Such controls help ensure that leave accruals are maintained in accordance with employment contracts and/or District policies. Properly designed and maintained time records are another important component of internal controls over payroll expenditures. Establishing and implementing written payroll procedures ensures that payroll expenditures are accurately calculated, justified and necessary.

The Board has established terms of employment in various agreements and contracts with its administrators, teachers, and non-instructional employees. The Board also designated the Superintendent as the person who is responsible for certifying District payrolls. However, during our audit period, the Board had not established a payroll policy or any formal written procedures to guide the payroll process. Payrolls were processed by one clerk in the business office while another clerk reviewed employee absentee forms and maintained the computerized leave accrual records. In addition, we found that the Superintendent signed a certification form for each payroll, but no one formally reviewed the payroll registers to verify their accuracy and ensure that all payroll transactions were in accordance with Board-approved contracts, agreements, and policies. As a result, we found that three of 15 employees did not always sign their time cards, and that the time cards of five of the 15 employees were unsigned and/or lacked evidence of supervisory approval. We also found errors and omissions associated with the inaccurate maintenance of leave accrual records in the records of five of 10 employees.

## Payroll Processing

One goal of a good payroll system is to correctly account for the use of absences. The District must have adequate policies and procedures in place governing the use of leave time. It is important for these policies and procedures to be authorized by the Board and include provisions for adequate supervision over the reporting of employee attendance, the maintenance of attendance records, and procedures detailing the daily recording of time and attendance by employees.

We examined the payroll records for 15 employees including salaried administrators and teachers and non-instructional employees who were required to record their time on time cards. We found no discrepancies in the amounts paid to employees for wages, salaries, additional appointments, stipends, and other miscellaneous payments. However, we did find that three of the 15 employees did not always sign their

time cards, and that the time cards of five of the 15 employees did not always contain evidence that a supervisor had reviewed and approved the time cards.

When time cards are not properly reviewed and approved, the District has an increased risk that errors and irregularities could occur and not be detected in a timely manner.

## **Leave Records**

Maintaining a good system of internal controls over payroll and the administration of employee benefits requires that officials maintain accurate and complete records of leave time and monitor leave usage to ensure that employees do not use more leave than they have available. The amount of leave earned and used by employees must agree with entitlements authorized pursuant to Board-approved contracts or policies.

An attendance clerk in the District's business office updates leave accrual records based on information obtained from absentee forms submitted by teachers, administrators, and department heads. Although other employees, such as support staff, are required to punch a time clock, we found that District personnel did not use the time cards to update leave accrual records by comparing them with the absentee forms. Also, the District did not have any formal procedures that required the attendance clerk to follow-up with supervisors if she had any questions regarding employees' attendance or use of accrued leave time.

We reviewed the leave records for 10 employees and found errors and omissions in the records for five of the individuals. For example, one employee's time card indicated that he had been sick for five days during a pay period and the corresponding absentee form agreed with the time card. However, according to the employee's leave record, he was charged for only two days of sick leave. The time cards of two other employees indicated that each were sick for one-half day each during a pay period. However, we did not find any evidence that the employees had submitted absentee slips and, as a result, neither was charged for the sick leave. On separate occasions, two other employees each submitted absentee forms that the attendance clerk had not processed and, thus, the reported sick leave did not get charged to the employees' accruals.

Inaccuracies in the leave records may result in employees taking leave time to which they are not entitled. The District also risks incurring additional costs for those employees who are entitled to compensation for unused leave time at their retirement.

## **Recommendations**

5. The Superintendent should implement procedures to ensure that payrolls are adequately reviewed for accuracy before being certified.
6. District officials should ensure that all employees sign their time cards and that all time cards are approved by designated supervisors.
7. District officials should institute procedures to ensure that employee leave records are accurate.

## **APPENDIX A**

### **RESPONSE FROM DISTRICT OFFICIALS**

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



**JOHNSBURG CENTRAL SCHOOL**  
**P.O. BOX 380, 165 MAIN STREET**  
**NORTH CREEK, NY 12853**  
**FAX (518) 251-2562**

Main Office  
(518) 251-2921

Superintendent's Office  
(518) 251-2814

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(518) 251-3504

High School Guidance Office  
(518) 251-2810

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(518) 251-3811

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(518) 251-4201

February 6, 2008

Office of the State Comptroller  
Glens Falls Regional Office  
One Broad Street Plaza  
Glens Falls, NY 12801

To Whom It May Concern:

The Johnsborg Central School District's Board of Education has reviewed the New York State Comptroller's report that was performed in the Spring of 2007 and is pleased to submit the following response:

**Purchasing and Claim Processing:**

1. The District has a procurement policy in place that is followed. The few instances that were found was when paperwork became separated from purchase orders/claim forms. In the future, more attention will be paid to attaching the invoices and packing slips to them.
2. The District's past practice was to allow the transportation and maintenance departments to assign their own purchase order numbers in order to expedite repairs and upkeep. All paperwork was reviewed by the purchasing agent shortly after the orders were placed and prior to payment of such items. The District has amended this procedure to have the purchasing agent sign-off prior to the ordering of materials and where appropriate to have open purchase orders in place.
3. As indicated in item #1, the District, through the claims auditor, will ensure that all appropriate paperwork is attached to the District charges.
4. As of December 10, 2007, the District appointed a claims auditor to review all necessary paperwork prior to payment being made as to ensure that procedures and policies are being followed. This person reports directly to the Board of Education.

**Payroll:**

5. The payroll review procedure in place has been expanded to provide the Superintendent with documentation supporting the payroll period.
6. The District uses a timecard system for support staff attendance and additional hours worked beyond their normal schedule. All daily employees sign their timecards prior to turning them into the business office for payroll purposes. Timecards that were indicated in your report that had not been signed were those of substitute employees. Since the

(2)

substitute schedule is unknown, timecards went unsigned. The new procedure that has been put in place is to have substitutes sign the time sheet each day that they work.

The District's past practice was to have the head custodian, head of transportation, and the cafeteria manager, sign off on all employee timecards due to the irregular hours worked each week, ie: overtime, weekends, evening events, etc. Our other daily staff which includes teaching assistants, aides, secretaries, and the school nurse, were not assigned a supervisor for timecard purposes. Routinely they work their appointed daily schedule and when asked to work additional hours, the principal had to approve it. The District acknowledges your recommendation and will now have the principal review and sign these employees' timecards each payroll period to ensure accuracy.

7. The District's [REDACTED] Software in place is adequate to track employee attendance. Extra effort is being made and checked by supervisors to ensure accuracy of human input.

In closing, the District would like to have stated that the Comptroller's Auditor indicated in the exit interview that he found no indication of fraud or misappropriation of funds. As acknowledged in this response, the District has taken steps to address the recommendations that have been brought to our attention.

Sincerely,

JOHNSBURG CENTRAL SCHOOL



Michael J. Markwica  
Superintendent

/pm

## 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, 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 on the reported objectives and scope by selecting for audit those areas most at risk. We selected purchasing, claims processing, and payroll for further audit testing.

To determine if the District adequately designed and implemented controls over purchasing and claims processing, we examined a non-statistical sample of 79 claims and associated documentation that included requisitions, purchase orders, invoices, receipts, credit card statements, bank statements, and cancelled checks. These claims, totaling approximately \$143,000, included disbursements for equipment, services, overnight travel, credit card transactions, administrator benefits, maintenance, transportation, and cafeteria supplies. We interviewed District officials and business office staff. We also reviewed available written policies and procedures. Our review of these processes included an analysis of data processed and stored on computers, as well as an evaluation of the security of the data.

To determine if the District adequately designed and implemented controls over payroll and employee leave records, we examined a non-statistical sample of the personnel and payroll records for 15 employees. We reviewed these records and compared them with the provisions of agreements, contracts, and Board actions. We interviewed staff involved with the payroll process and reviewed existing policies and procedures. Our review of these processes included an analysis of data processed and stored on computers, as well as an evaluation of the security of the data.

We conducted our performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives

## APPENDIX C

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Steven J. Hancox, Deputy Comptroller  
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