



# Medina Central School District

## Internal Controls Over Selected Financial Operations

Report of Examination

Period Covered:

July 1, 2005 — December 5, 2007

2008M-20



Thomas P. DiNapoli

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# State of New York Office of the State Comptroller

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## **Division of Local Government and School Accountability**

June 2008

Dear School District Officials:

A top priority of the Office of the State Comptroller is to help school district officials manage their districts efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support district operations. The Comptroller oversees the fiscal affairs of districts statewide, as well as districts' compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving district operations and Board of Education governance. Audits also can identify strategies to reduce district costs and to strengthen controls intended to safeguard district assets.

Following is a report of our audit of the Medina 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 Medina Central School District (District) is governed by the Board of Education (Board) which comprises nine 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 Director of Financial Services is responsible for managing the financial services of the District which includes all non-instructional elements and business operations.

### **Scope and Objective**

The objective of our audit was to evaluate internal controls over selected financial operations for the period July 1, 2005 to December 5, 2007. Our audit addressed the following related questions:

- Are internal controls over purchasing practices properly designed and operating effectively?
- Are internal controls over the District's fuel credit cards properly designed and operating effectively?

### **Audit Results**

Internal controls over purchasing are not properly designed or operating effectively. The District's purchasing policies and procedures for purchases that are subject to competitive bidding requirements lack the detail necessary to guide District officials in implementation. The District did not formally advertise for bids for seven purchases totaling approximately \$246,000, including approximately \$116,300 for diesel fuel, \$46,500 for a utility vehicle, and \$42,700 for computer equipment, software, and related services. There was no documentation to indicate that multiple vendors were considered, or to justify the failure of District officials to solicit competition. Without the benefit of competition in the procurement of goods and services, District officials and taxpayers do not have adequate assurance that the District acquired the goods and services at the best price.

Internal controls over the use of the District's fuel credit cards were not properly designed or operating effectively. The District's Transportation Department did not have adequate procedures in place<sup>1</sup> to

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<sup>1</sup> District officials have since instituted a sign-out procedure for all the fuel credit cards. The new procedure also requires that the odometer readings and vehicle numbers are written on the receipts, and that all receipts are sent to the Business Office with the monthly billing statements.

monitor the use of the District's eight fuel credit cards, and the District's existing credit card policy does not address the use of fuel credit cards. A significant total of unleaded fuel purchases did not have sufficient documentation to show a legitimate District purpose: 63 unleaded fuel purchases totaling \$1,648 were listed on the monthly fuel card statements but not documented in District records, and another 32 unleaded fuel purchases totaling \$1,473 were listed in District records, but the records did not identify the vehicles for which the fuel was used. Another six purchases totaling approximately \$300 were insufficiently documented. Lastly, one fuel credit card discovered missing in October 2007 showed seven fuel purchases, totaling approximately \$200, with no supporting documentation. Because of the lack of effective controls over the use and monitoring of the District's fuel credit cards, there is an increased risk that the District's vehicle fuel supplies could be used unnecessarily or for unauthorized purposes.

### **Comments of District Officials**

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

# Introduction

## Background

The Medina Central School District (District) is located in the Towns of Albion, Barre, Ridgeway and Shelby in Orleans County, the Town of Alabama in Genesee County, and the Town of Hartland in Niagara County. The District is governed by the Board of Education (Board) which comprises nine 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 Director of Financial Services is responsible for managing the business operations of the District. The Director of Financial Services and the Superintendent were appointed by the Board as the District's purchasing agents for the 2006-07 fiscal year.

There are four schools in operation within the District, with approximately 1,900 students and 327 employees. The District's budgeted expenditures for the 2006-07 fiscal year were \$25.8 million, which were funded primarily with State aid, real property taxes, and grants.

The District's Transportation Department, supervised by the Transportation Director, maintains 40 vehicles, most of which are used for student transportation. Six District vehicles<sup>2</sup> use unleaded gasoline, and the remaining 34 vehicles use diesel fuel.

## Objective

The objective of our audit was to evaluate internal controls over selected financial operations. Our audit addressed the following related questions:

- Are internal controls over purchasing properly designed and operating effectively?
- Are internal controls over the use of the District's fuel credit cards properly designed and operating effectively?

## Scope and Methodology

We examined internal controls over purchasing and fuel credit cards of the Medina Central School District for the period July 1, 2005 to December 5, 2007.

<sup>2</sup> Two utility vehicles are operated by the Buildings and Grounds Department, three vans are used for student transportation, and a passenger vehicle is used by District officials and occasionally for student transportation.

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

**Comments of District  
Officials and Corrective  
Action**

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

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

## Purchasing

Sound internal controls include policies, practices, and procedures to provide reasonable assurance that the District is using its resources effectively and complying with applicable laws and regulations. An effective purchasing process helps the District obtain necessary goods and services of suitable quality at the lowest price. The use of competition helps to ensure that goods and services paid for with public funds are procured in the most prudent and economical manner without favoritism, extravagance, or fraud. General Municipal Law requires school districts to solicit competitive bids for purchases in excess of \$10,000 and public works contracts in excess of \$20,000. As an alternative to soliciting competitive bids, the District can procure goods and services at reduced rates from contractors awarded bids by the State Office of General Services (OGS) or by the Board of Cooperative Educational Services (BOCES), where available.

The Board adopted purchasing policies in November 2000, and subsequently amended them in January 2004. These policies require the Director of Financial Services to develop procedures to guide District personnel in implementing the Board's policies. A policy entitled "Competitive Bids and Quotations" requires the Superintendent to follow bidding procedures as required by law, and requires District administration to develop rules for the competitive purchase of goods and services. However, the District's policies for purchases subject to competitive bidding requirements lack the detail necessary to guide District officials in implementation. Therefore, District officials do not have adequate assurance that the appropriate actions are taken to acquire goods and services for the District of suitable quality at the lowest price.

We selected a judgmental sample of 21 purchases totaling over \$1.1 million for testing and found that District officials did not formally solicit bids, as required by law and the District's own procurement policy, for seven purchases totaling \$246,128. These purchases were as follows:

- The District spent \$22,474 on a scanner, software, training services, and maintenance agreements during the 2006-07 fiscal year without publicly soliciting bids. Although District officials provided quotes from three vendors, the items ultimately purchased were not represented in any of the quotes.
- The District purchased sporting goods and music equipment totaling \$15,137 and \$12,195, respectively, without publicly

soliciting bids or investigating availability through State contract.

- During the 2006-07 fiscal year, the District purchased \$13,294 in unleaded gasoline from a local service station without publicly soliciting competitive bids. District officials said they did not publicly advertise for bids for gasoline due to the rural character of the area and the limited number of local vendors. However, there are at least three other fuel vendors in the area.
- In May 2006 the District spent \$20,245 on a cafeteria point-of-sale system. The Director of Technology said she looked at a demonstration model of one other system and that the purchasing decision was ultimately based on the lowest price. However, there was no documentation to support the price comparisons referenced.
- During the 2006-07 fiscal year, the District purchased \$116,297 in diesel fuel from one vendor without publicly soliciting bids. The vendor also filled the fuel tank of each bus in the District's fleet, as needed, for an additional 25 cents per gallon dispensed. The former Transportation Director said that the District was saving money by having the vendor, rather than the bus drivers,<sup>3</sup> fill the bus fuel tanks, but he did not provide any supporting documentation.

District officials also told us that in some cases more than one vendor was considered; however, there was no supporting documentation available. Additionally, a management letter from the District's external auditor to the District, dated July 22, 2005, addressed the need to advertise for bids when the annual aggregate purchase of goods exceeds legal thresholds. District officials nonetheless continued the practice of obtaining goods and services exceeding the bidding thresholds without the benefit of a competitive process. As a result, District officials may have paid more than they had to for these purchases.

## Recommendations

1. The Director of Financial Services should require District personnel to follow the Board's procurement policy.
2. District officials should publicly advertise for bids when a proposed purchase or public works contract exceeds the dollar thresholds established by law, or purchase commodities from vendors awarded valid State or BOCES contracts.

<sup>3</sup> According to District officials, the bus drivers, who are paid an hourly rate, would need to arrive approximately 15 minutes earlier to fill the fuel tanks of their buses.

## Fuel Credit Cards

Effective controls over fuel credit cards include comprehensive policies and procedures to guard against unauthorized use and the misappropriation of District assets. It is important that the policy identify persons who are authorized to use the cards, provide dollar limits for purchases, describe the types of purchases allowed, and specify the documentation required to support the transactions. Effective internal controls also address the physical custody of the cards and the monitoring of their use.

The District acquired eight fuel credit cards to purchase unleaded gasoline and diesel fuel from a national chain of service stations. One of these stations is located near the District's campus. One credit card was kept at the local station to facilitate the purchasing process for bus drivers and District officials. The remaining seven fuel credit cards were kept in the Transportation Director's office.<sup>4</sup> The credit card statements showed that there were typically 20 to 30 fuel purchases monthly, averaging approximately \$1,100 per month.

Internal controls over the use of the District's fuel credit cards were not properly designed or operating effectively. Although the District has a credit card policy, it does not specifically address the use of fuel credit cards. The Transportation Department did not have adequate procedures to monitor the use of the fuel credit cards. There were no sign-out records maintained by the Transportation Department or by the service station to show who had possession of or used the credit cards. Transportation Department officials told us they did not keep the fuel receipts for more than a two-month period, nor did they compare the receipts with the monthly fuel statement, attach them to the statement, or send them to the Business Office. Because of the insufficient controls over the use of the District's fuel credit cards, the District is at an increased risk of personnel making unauthorized fuel purchases or using fuel supplies for inappropriate purposes.

To address this risk, we initially compared the unleaded gasoline purchases listed on the daily inspection reports<sup>5</sup> from August 2006,

<sup>4</sup> The former Transportation Director resigned effective August 24, 2007, and a supervisor in the Buildings and Grounds Department took his place as interim Transportation Director at that time.

<sup>5</sup> A daily inspection report is completed by a bus driver each time any District vehicle is used for student transportation, and filed with Transportation Department. Any fuel purchased for the vehicle with a credit card should be documented on this report. Inspection reports were not required or prepared for the two Buildings and Grounds vehicles that used unleaded gasoline because they were not used to transport students.

December 2006, and February 2007 to the corresponding monthly credit card statements. However, the unleaded fuel purchases listed on the invoices were rarely recorded on the inspection reports, and there were significant gaps in the odometer readings recorded on the reports. Because of the incomplete nature of the inspection reports, they were not sufficiently reliable for our reference as documentation of the fuel charges.

Accordingly, we then reviewed the record of the credit card fuel purchases as maintained by the Transportation Director's secretary.<sup>6</sup> The secretary told us that she recorded the purchases on a calendar when the drivers brought receipts to her, and that she typically indicated the date of the purchase, the vehicle number, and gallons of fuel acquired.<sup>7</sup>

Our comparison of unleaded fuel purchases listed on the monthly statements to those recorded on the calendar identified 108 purchases in all, totaling \$3,610, with missing or insufficient documentation. These purchases took place from July 2006 through October 2007, and are detailed as follows.

For the period July 2006 through August 24, 2007:

- Thirty-two unleaded gasoline purchases, totaling \$1,473, were listed on the calendars but the vehicle for which the fuel was used was not identified.
- Another 63 unleaded gasoline purchases, totaling \$1,648, were listed on the monthly statements but were not documented on the calendars. Of these questionable purchases, 50 were made at the local station, using one of the credit cards kept in the Transportation Director's office rather than the credit card that was kept at the station.

The secretary told us it was likely that she did not record the purchases on her calendar because receipts were not submitted to her by the employees who acquired the unleaded gasoline. Due to the lack of a sign-out procedure for the fuel credit cards and the lack of receipts or sufficient records, we could not determine who made the questionable purchases or whether the fuel was used for legitimate District business.

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<sup>6</sup> Although the calendars offered a more complete record of the fuel purchases than the inspection reports, which we reviewed first, the calendars were initially unavailable to us because the transportation secretary said she had discarded them. The secretary subsequently located the calendars.

<sup>7</sup> The transportation secretary collected this data for use in transportation reports.

Missing Credit Card — In October 2007, the interim Transportation Director discovered that one of the seven credit cards from the Transportation Director’s office was missing, and found that the missing card had been used seven times, totaling \$199, since the end of August 2007.<sup>8</sup> There were no receipts available to support the charges, and they were not recorded on the secretary’s calendars. After concluding that the fuel was not purchased for District use, the Director of Financial Services contacted the credit card company to report the lost card, retrieved the credit card that had been kept at the local service station, and instituted a sign-out procedure for all the fuel credit cards. The new procedure also requires that the odometer readings and vehicle numbers are written on the receipts, and that all receipts are sent to the Business Office with the monthly statement. In addition, District officials informed local police of the missing credit card and the unauthorized charges made to it.

Consequently, we compared the fuel purchases on the credit card statements with the calendar record of purchases for the period August 24, 2007 through October 2007.<sup>9</sup> Thirteen purchases totaling \$489 during this period had the following deficiencies:

- As noted above, seven purchases totaling \$199 had no supporting receipts and were not recorded on the calendars.
- Two unleaded fuel purchases, totaling \$114, were not documented on the calendars.
- Four unleaded fuel purchases totaling \$176 were listed on the calendars; however, since the vehicle was not identified, it was not clear whether this usage was appropriate.

Because District officials did not ensure that adequate procedures were in place to document and monitor the use of the fuel credit cards, the District may have paid for fuel purchases that were not for legitimate District purposes.

## **Recommendations**

3. District officials should revise the credit card policy to include controls over the use of the fuel cards.
4. An official independent of transportation activities should compare the fuel receipts with the purchases on the monthly billing statements. District officials should promptly investigate any purchases not supported by a receipt, and any other unusual activity, and take appropriate action.

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<sup>8</sup> Prior to August 2007, this particular credit card had been used only once in 2007 (on June 25).

<sup>9</sup> Our testing extended through November 2007, and found no exceptions for that month.

## **APPENDIX A**

### **RESPONSE FROM DISTRICT OFFICIALS**

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



## MEDINA CENTRAL SCHOOL DISTRICT

**BOARD OF EDUCATION OFFICE**  
**One Mustang Drive**  
**Medina, New York 14103-1845**  
**(585) 798-2700 ♦ Fax (585) 798-5676**

[www.medinacsd.org](http://www.medinacsd.org)

Richard M. Galante  
Superintendent of Schools

May 5, 2008

New York State Office of the State Comptroller  
Buffalo Regional Office  
295 Main Street – Room 105  
Buffalo, New York 14203

RE: RESPONSE TO DRAFT REPORT OF EXAMINATION

The Board of Education, Superintendent of Schools, and Director of Financial Services are in receipt of the “draft copy” of your “Report of Examination” that was presented by the Buffalo Office of the New York State Comptroller.

Members of the Board of Education have had the opportunity to read and review the areas of concern stated in your report. The Board of Education, Superintendent of Schools, and Director of Financial Services are now working diligently to implement the recommendations provided in the Report of Examination. Our response can be found on a separate page from this letter attached.

After completing this review, I am pleased to note that we are in full agreement with your office’s assessment of our practices and policies. The suggestions your office provided will assist our District as changes are implemented for the future to our purchasing policies and procedures. In the future we plan to continue to utilize the Comptroller’s office as a source of information and guidance.

Sincerely;

Richard M. Galante  
Superintendent of Schools

CC: Board of Education, Medina Central School District

Enclosure

Medina Central School District  
Response To Report of Examination

Enclosure to letter

Purchasing

The Board of Education will revise the purchasing policy to provide more specific guidance to District officials. The policy revision will provide direction to ensure that goods and services are obtained at competitive prices even when the law does not dictate formal bids.

The District has modified practice and procedure to take advantage of NYS Office of Government Services bids, BOCES cooperative bids and specific individual bids prepared by the District to comply with General Municipal Law.

Fuel Credit Cards

The Board of Education will revise the credit card policy to specifically address the use of fuel credit cards.

In October 2007, the District modified the process and procedure for use of the credit cards. Internal controls were developed to ensure that the cards are properly safeguarded, all purchases are appropriately documented and that District officials independent of the transportation department are involved in verifying the documentation, including the claims auditor.

The practice of off-site purchasing occurs because the District does not currently have on-site fueling capabilities. The District is exploring the possibility of cooperating with a municipality as a cost effective and secure alternative to credit cards.

## APPENDIX B

### AUDIT METHODOLOGY AND STANDARDS

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

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

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

We interviewed the Superintendent, Director of Financial Services, Treasurer, accounts payable clerk, and other officials and employees of the District to obtain an understanding of the internal controls with regard to procurement practices. We also reviewed District policies and procedures, where available. We scanned the cash disbursement lists from July 1, 2005 through June 30, 2007 and judgmentally selected 21 purchases totaling \$1.1 million for testing. In instances where bidding was required, we reviewed available bid records and discussed the purchase with District officials. When a State contract purchase was indicated, we verified that the commodity was purchased from a valid State contract vendor at the proper price.

After we completed our audit of purchasing, District officials informed us that one of their fuel credit cards was missing, and the missing card had been used seven times, totaling \$199, since the end of August 2007. Therefore, we decided to audit fuel credit card activity. We reviewed daily inspection reports maintained for the four unleaded-fuel vehicles used for student transportation. For a three-month period, we traced unleaded fuel purchases indicated on these reports to the monthly fuel invoices. We also obtained calendar records of fuel credit card purchases that had been prepared by the Transportation Director's secretary. For the period July 1, 2006 through November 30, 2007, we traced unleaded fuel purchases listed on the calendars to the monthly fuel credit card statements. Finally, we asked District officials about the control procedures they implemented after the unauthorized use of the credit card was identified.

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.

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