



Oneida City School District Internal Controls Over Selected Financial Operations

Report of Examination

Period Covered:

July 1, 2006 — August 30, 2007

2008M-80



Thomas P. DiNapoli

Table of Contents

	Page
AUTHORITY LETTER	3
EXECUTIVE SUMMARY	5
INTRODUCTION	7
Background	7
Objective	7
Scope and Methodology	8
Comments of District Officials and Corrective Action	8
NON-PAYROLL CASH DISBURSEMENTS	9
Recommendations	10
PERSONAL SERVICES AND BENEFITS	11
Board Authorization	11
Segregation of Duties	13
Recommendations	14
CONFLICT OF INTEREST	15
Recommendations	15
APPENDIX A Response From District Officials	17
APPENDIX B Audit Methodology and Standards	19
APPENDIX C How to Obtain Additional Copies of the Report	21
APPENDIX D Local Regional Office Listing	22

State of New York Office of the State Comptroller

Division of Local Government and School Accountability

July 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 Oneida City 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

EXECUTIVE SUMMARY

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

Scope and Objective

The objective of our audit was to examine the District's internal controls over selected financial operations for the period July 1, 2006 through August 30, 2007. Our audit addressed the following related questions:

- Are internal controls over non-payroll cash disbursements appropriately designed and operating effectively to adequately safeguard District assets?
- Are internal controls appropriately designed and operating effectively to ensure that employee compensation and benefits are paid in accordance with Board authorized contracts and policies?
- Do any District officials have a prohibited interest in contracts with the District?

Audit Results

The District's internal controls over non-payroll cash disbursements were not appropriately designed and operating effectively. The claims auditor was not aware of the policy and regulation related to her position and District officials failed to provide oversight to ensure that she complied with such policy and regulation. Additionally, the Treasurer allows her signature to be affixed to checks when she is not present. Due to these control weakness we tested 155 claims totaling approximately \$2.2 million. No significant exceptions were found.

The District's internal controls over employee compensation and benefits were not appropriately designed and operating effectively. The Board has not entered into written employment contracts with eight employees. In addition to their regular salaries, the District provided these employees with benefits totaling \$91,500 and paid leave costing \$54,700 in the 2006-07 fiscal year. We also noted that the District made payments to three maintenance employees totaling \$6,040 that were not

approved by the Board. Additionally, there was no indication the District officials approved the hourly wage rate of \$25.14 for the part-time tax collector or approved the \$1,000 stipend for the District Clerk's position. District officials also did not provide adequate oversight to ensure only those benefits stipulated in a contract are being provided. Consequently, dental benefits totaling \$17,500 were provided to 29 transportation employees who are not contractually entitled to such benefits.

Further, most phases of payroll and leave benefit transactions are carried out by the payroll clerk and the human resource clerk with little oversight by administrative personnel. Also, the Treasurer's signature is affixed to payroll checks offsite. The District's procedures do not allow for the Treasurer's direct supervision of the check-signing process or review of the checks before they are distributed. District officials did not provide adequate oversight of the clerks' work to compensate for their conflicting duties in processing payroll. As a result of these control weaknesses, inappropriate or erroneous payroll transactions could be initiated and go undetected. In fact, the District overpaid one employee by \$449 due to a coding error that was not detected.

Finally, the Director of Music, as department head, authorized and approved payments to a business, operated by her husband, in which she is deemed to have a prohibited interest. Those payments included \$920 for services performed and \$1,230 for the purchase of goods during the 2006-2007 school year.

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 Oneida City School District (District) is located in the City of Oneida and the Towns of Lenox and Lincoln in Madison County, and the City of Sherrill and Towns of Vernon, Verona and Vienna in Oneida 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 are eight schools in operation within the District, with approximately 2,500 students and about 390 full and part-time employees. The District's expenditures for the 2006–07 fiscal year were approximately \$33 million. These expenditures were funded primarily with State aid and real property taxes. Expenditures for salaries and wages totaled approximately \$16.8 million during the 2006–07 fiscal year.

On an annual basis, the Board appoints a claims auditor who assumes the Board's powers and duties concerning approving and denying claims against the District. The Assistant Superintendent for Finance and Support Services and the Treasurer are largely responsible for the District's finances. A payroll clerk and a human resources clerk in the Business Office are responsible for processing biweekly payrolls and an accounts payable clerk in the Business Office is responsible for processing claims.

Objective

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

- Are internal controls over non-payroll cash disbursements appropriately designed and operating effectively to adequately safeguard District assets?
- Are internal controls appropriately designed and operating effectively to ensure that employee compensation and benefits are paid in accordance with Board authorized contracts and policies?
- Do any District officials have a prohibited interest in contracts with the District?

**Scope and
Methodology**

We examined the District’s internal controls over non-payroll cash disbursements, employee compensation and benefits and conflicts of interest for the period July 1, 2006 to August 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 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*.

Non-Payroll Cash Disbursements

The position of claims auditor is a critical element of the District's controls over non-payroll cash disbursements. The claims auditor should have a clear understanding of his/her responsibilities and specific Board expectations as communicated through policies and procedures or a written job description. As the District official responsible for signing checks, the Treasurer also plays a critical role in the cash disbursement process. The Treasurer's actual or facsimile signature must be affixed to District checks by the Treasurer or affixed under the Treasurer's direct supervision.

The Board adopted a comprehensive claims audit policy and regulation in December 2005 which clearly stipulates the claims auditor's duties and responsibilities. However, the claims auditor indicated that she was not aware of the policy and regulation related to her position. District officials provided the claims auditor with the policy and regulation during our fieldwork in November 2007.

The claims audit process generally begins when an accounts payable clerk brings the claim packets¹ to the claims auditor for her approval. The claims auditor documents her audit and approval by signing, dating and indicating the amount approved on each claim. The claims auditor then returns the approved claims to the accounts payable clerk, who enters the claims into the computerized accounting system and generates a warrant along with electronically signed checks. A secretary in the business office compares the checks, but not the claims, to the warrant to verify they are in agreement. The claims auditor then certifies the warrant; however, she does not compare the warrant with the claims she had previously approved and therefore has no assurance that only authorized claims are included on the warrant.

Controls over the Treasurer's signature stamp also need to be improved. The Treasurer's signature disk is kept in a safe, and the accounts payable clerk is able to remove the disk from the safe and use it to print checks with the Treasurer's signature imprinted on them. Since the secretary in the business office reviews only the checks and warrants the accounts payable clerk gives her to review, she would not detect an unauthorized check that is not presented to her. Additionally, the claims auditor does not track the numerical sequence of the checks she has approved to ensure all checks are

¹ The claims packet contains the information necessary, including purchase orders, receiving slips and invoices, for the claims auditor to make a determination as to whether the claim represents a legitimate District bill.

accounted for, as required by the District's claims audit regulation. Due to these control weakness, we tested 155 non-payroll check disbursements totaling approximately \$2.2 million. No significant exceptions were found during our testing. However, unless District officials strengthen the claims audit function and the Treasurer's signature disk, the District will remain at increased risk of having erroneous or improper payments occur and not be detected.

District officials informed us that in November 2007, the claims auditor began comparing the claims she approves with the warrants and comparing the warrants with the related checks to help strengthen controls over non-payroll cash disbursements.

Recommendations

1. All Board policies and regulations affecting the claims audit process should be provided to the claims auditor.
2. The claims auditor should compare the actual audited claims to the warrants prior to certifying the warrant.
3. The claims auditor should track the numerical sequence of the checks she approves, as required by the District's claims auditor regulation.
4. The Treasurer should maintain control of her signature disk and supervise the check-signing process.

Personal Services and Benefits

Salaries, wages, and employee fringe benefit costs comprise the most significant portion of the District's budget. The Board must define and authorize employee compensation arrangements to ensure employees receive only the payments and benefits to which they are entitled. Employee compensation arrangements are established through various methods, such as District-wide policies, individual employment contracts, collective bargaining agreements, or by Board resolutions.

The primary objective for internal controls over payroll processing is to ensure that employees are only paid wages and salaries, and provided benefits, to which they are duly entitled. Important controls over payroll include written Board authorization for salaries, wages and fringe benefits, proper segregation of duties that ensure that no one person controls all phases of a transaction, and management oversight.

We found there was no written Board authorization for salaries and fringe benefits provided to certain employees, with the result that these employees could receive more benefits than the District intends to provide. We also identified weaknesses in segregation of duties in the payroll process that could lead to inappropriate transactions occurring and remaining undetected.

Board Authorization

To ensure employees receive only the compensation and benefits the District intends for them, such payments must be clearly defined and authorized by the Board. For employees not covered by employment contracts or collective bargaining agreements, the Board may choose to establish District-wide policies or pass annual resolutions concerning the compensation and benefits to be provided to these individuals.

Most District employees' terms of employment are covered by collective bargaining agreements or individual employment contracts that address items such as salaries and fringe benefits. However, eight employees were not covered under a collective bargaining agreement or employment contract and we found no indication that the Board authorized the salaries or employee benefits these employees received in 2006-07.² In addition to their regular salaries, the District provided these eight employees with local service

² The eight employees included the Treasurer, transportation supervisor, maintenance supervisor and five maintenance employees.

increment payments³ totaling about \$14,500, health and dental benefits costing \$77,000 and paid leave costing \$54,700 in 2006-07.

District officials informed us that, traditionally, these employees are provided the same benefits as confidential employees who are covered under a Memorandum of Understanding (MOU) with the District, even though they are not considered confidential employees. For example, the MOU representing confidential employees in the District's administrative office contains provisions for vacation, sick and personal leave; overtime; health insurance; retirement benefits; and a local service increment based on years of service. The eight employees were provided the same benefits as the confidential employees without having contracts, written agreements or an adopted policy in place to support the provision of these benefits.

In some instances, these employees were also paid additional on-call and supervision stipends that were not provided for in the MOU, as follows:

- The Board did not authorize two stipends totaling \$2,500 paid to a maintenance employee; \$1,300 because he was a substitute supervisor⁴ and \$1,200 for on-call duty.
- The maintenance supervisor also received a \$1,200 stipend for on-call duty. While the Board authorized a \$1,000 on-call stipend for the maintenance supervisor in 1994, the District had no documentation indicating that the Board increased this stipend to \$1,200.
- Another maintenance employee received a one-time salary adjustment of \$3,340. While the Board approved a personnel report showing a one-time salary adjustment for this employee in June 2006, neither the report nor the minutes indicated the amount of the payment he should receive.

None of the compensation or benefits received by these eight employees was formally approved by the Board.

In addition, we found that the Board did not establish written contracts for, or pass resolutions to approve, compensation paid to certain employees. Our test of the compensation paid to 25 District employees totaling about \$1.3 million during the 2006-07 school

³ The local service increment payments are based on the employee's length of service with the District.

⁴ The Superintendent did approve the \$1,300 stipend for this employee, but this stipend was not approved by the Board.

year disclosed certain compensation paid by the District that was not formally approved by the Board. For example, while the Board appointed the Assistant Superintendent for Finance and Support Services as the District Clerk, it did not approve the annual stipend of \$1,000 that he received for the position. Similarly, the Board annually appoints the tax collector, but we found no indication that the Board established her hourly wage rate of \$25.14 for the 2006-07 fiscal year.

Finally, we noted that the District provided dental insurance coverage to employees of the transportation department, despite the fact that the written contract did not provide this benefit. During 2006-07, the District's cost of dental coverage for 29 transportation department employees totaled about \$17,500. According to District officials, the District has always provided dental insurance to transportation employees, and they were not aware that this benefit is not included in the contract. The District should not provide employees with benefits that are not authorized in the employees' written contract unless the Board formally authorizes such payment by means of a formal resolution.

Segregation of Duties

A good system of internal control over payroll processing requires proper segregation of duties so that no one employee performs the three key payroll duties of authorization (e.g., adding employees to the payroll), recordkeeping (e.g., entering transactions that affect gross pay amounts) and asset custody (e.g., signing checks or distributing signed checks). When adequate segregation of payroll duties is not feasible because of limited staff resources, management should implement compensating controls, such as managerial review of an employee's work.

The payroll clerk is responsible for processing payroll for teachers and the human resources clerk processes payroll for all other employees. Each clerk has the ability to input new employees, make changes to salaries and pay rates, enter regular and overtime hours worked and update leave records. The clerks also notify the Madison-Oneida BOCES's Mohawk Regional Information Center (MORIC) when checks are ready to be printed and the MORIC generates the checks with the signature of the District's Treasurer imprinted on them. Payroll checks and direct deposit information are sealed and then returned to the clerks who send or distribute them. The District's procedures do not allow for the Treasurer's direct supervision of the check-signing process or review of the checks before they are distributed. Further, the District did not provide adequate oversight of the clerks' work to compensate for their conflicting duties in processing payroll. Oversight was limited to the Superintendent's review and certification of the payrolls and the

Treasurer's periodically scanning of audit trail reports produced from the computerized accounting system which show payroll changes and who made them.

The lack of an adequate segregation of duties or compensating controls increases the risk that inappropriate or erroneous payroll transactions could be initiated and go undetected. In fact, we noted that a custodian was overpaid \$449 in 2006-07 because of a coding error. Without improved controls over payroll, the District is at higher risk of making inappropriate or erroneous payments and not detecting and correcting them in a timely way.

Recommendations

5. The Board should clearly define and document all compensation and fringe benefits to be provided to employees through Board resolutions/policies, employment contracts or collective bargaining agreements.
6. District officials should not provide employees with benefits that the Board has not authorized.
7. District officials should seek to recover the \$449 overpayment made to the custodian.
8. The District should segregate payroll duties or establish compensating control procedures if proper segregation is not possible.
9. The Treasurer or an employee under the Treasurer's direct supervision should apply the Treasurer's signature stamp to District checks. If the District continues to use BOCES payroll services, the Treasurer should verify the accuracy of signed payroll checks before they are distributed.

Conflict of Interest

School districts should have a formal system in place to ensure compliance with the conflict of interest provisions of General Municipal Law. General Municipal Law limits the ability of district officials and employees to enter into contracts in which both their personal and financial interests, and their public powers and duties come into play. A district official or employee is generally prohibited from having an interest in a contract when he or she individually, or as a member of a Board has the power to (a) negotiate, prepare, authorize or approve a contract; (b) authorize or approve payment under a contract; (c) audit bills or claims under a contract; or (d) appoint an officer or employee who has such duties. An officer or employee has an interest in a contract when he or she receives a direct or indirect monetary or material benefit as a result of the contract. An officer or employee is also deemed to have an interest in the contracts of his or her spouse, minor children and dependents (except for employment contracts); firms, partnerships or associations of which they are members or employees; and corporations of which they are officers, directors or employees, or directly or indirectly own or control stock.

We found that the District does not have procedures in place to explain the conflict of interest provisions to officers and employees, identify outside occupations or business interests of officers and employees, or to monitor proposed purchases to prevent conflicts of interest. As a result, the Director of Music approved purchases totaling \$2,150 from a business owned by her husband, who is also a teacher at the District. These purchases included \$920 for piano tuning services and \$1,230 for the purchase of goods. Because the Director of Music is deemed to have an interest in a contract of her spouse, and she authorized and approved the claims paid to her husband's company as the department head, she had a prohibited interest in these contracts.

District officials and employees are accountable to the public at all times, especially when the expenditure of taxpayer money is involved. When officials or employees, in their private capacities, conduct business with the districts they serve, the public may question the appropriateness of the transactions. Such transactions may create an actual conflict of interest or the appearance of impropriety and/or may result in improper enrichment at taxpayer expense.

Recommendations

10. District officials should establish controls to ensure that the District does not enter into contracts in which an officer or

employee has a prohibited interest and all interests or prospective interests are properly disclosed.

11. District officials should establish procedures to ensure that officers and employees are aware of statutory requirements pertaining to conflicts of interest.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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



565 Sayles Street, Post Office Box 327, Oneida, New York 13421
Phone (315) 363-8504 / Fax (315) 363-6728

June 20, 2008

- RONALD R. SPADAFORA JR., Superintendent of Schools
- GREGORY A. RACE, Assistant Superintendent for Finance
- MARIANN G. NOLAN, Assistant Superintendent for Instruction
- TIMOTHY L. KOHLBRENNER, Administrator for Technology

Office of the State Comptroller
Division of Local Government and School Accountability
State Office Building, Room 409
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Syracuse, NY 13202

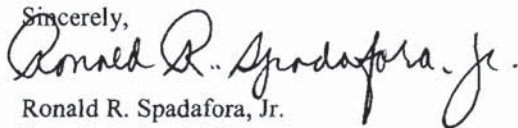
Dear Sir:

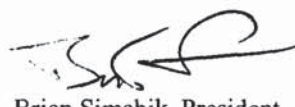
Pursuant to your request, we write to confirm receipt of the Preliminary Draft Audit Report for the period of July 1, 2006-August 30, 2007 prepared by your office. This will also serve to confirm that an exit conference was held on June 13, 2008 at the Library Conference Room at Oneida High School at 8:30 am, in which we reviewed the findings and recommendations of the Preliminary Draft Audit report.

We would like to express our appreciation for the professionalism of the auditors in dealing with our staff and issues. We found the audit to be a positive experience and welcome the feedback from the audit and will address the findings and recommendations. We are pleased that the audit confirmed that there was no evidence of fraudulent or illegal acts uncovered during the review. We recognize and value the efforts of your office and that the recommendations provide very constructive feedback and information in areas that will strengthen and improve our overall financial operation and internal controls.

We will be submitting a proposed corrective Action Plan upon receipt of the Final Audit Report, in accordance with the 90 day requirement. A number of the findings have already been addressed and the remainder of the issues are being worked on with our Administration.

On behalf of the Oneida City School District Board of Education and Administration, thank you and your office for providing this information. We look forward to continuing improvements in the management and oversight of the District's business affairs as a result of the actions to be taken in addressing the recommendations from your office.

Sincerely,

Ronald R. Spadafora, Jr.
Superintendent of Schools


Brian Simchik, President
Board of Education

/srm

c 
Comptrollers Office, Albany

... Oneida for Student Success ...

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 non-payroll cash disbursement, employee compensation and benefits and conflicts of interest for further audit testing.

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

- We reviewed key controls over cash disbursements including the manner in which claims are processed and paid, bank accounts are reconciled, duties are assigned and checks are signed.
- We examined supporting documentation for 155 non-payroll check disbursements totaling approximately \$2.2 million.
- We tested warrants to determine if check numbers were in sequential order and we further examined any checks, and related documentation, for checks that did not appear on a warrant.
- We reviewed key controls over payroll including the manner in which new employees are added; pay rates and salary changes are made; and checks are generated, signed and distributed. We also determined the basis for compensation paid to a sample of District employees and we obtained and reviewed the following items:
 - Collective bargaining agreements
 - Employment contracts
 - Salary notices

- Payroll registers
 - Employee earnings records
 - Dental coverage for Transportation Department employees
 - Payroll change reports
 - Time sheets
 - Board minutes.
- We inquired as to the outside employment and business interests of Board members and selected employees, and determined whether the District did business with any of these individuals or entities.

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 C

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