



# Pleasantville Union Free School District Internal Controls Over the Claims Auditor Function

Report of Examination

Period Covered:

July 1, 2006 — October 31, 2007

2008M-33



Thomas P. DiNapoli

# Table of Contents

	<b>Page</b>
<b>AUTHORITY LETTER</b>	3
<b>INTRODUCTION</b>	5
Background	5
Objective	5
Scope and Methodology	5
Comments of District Officials and Corrective Action	6
<b>CLAIMS AUDITOR</b>	7
Board Oversight	7
Segregation of Duties	8
Claims Audit Process	8
Recommendations	10
<b>APPENDIX A</b> Response From District Officials	12
<b>APPENDIX B</b> OSC Comments on the District’s Response	18
<b>APPENDIX C</b> Audit Methodology and Standards	19
<b>APPENDIX D</b> How to Obtain Additional Copies of the Report	20
<b>APPENDIX E</b> Local Regional Office Listing	21

# State of New York Office of the State Comptroller

---

---

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

April 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 Pleasantville Union Free School District, entitled Internal Controls Over the Claims Audit Function. 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*

# Introduction

## Background

The Pleasantville Union Free School District (District) is located in the Town of Mount Pleasant in Westchester County. The District is governed by the Board of Education (Board) which comprises five elected members. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the chief executive officer of the District and is responsible, along with other administrative staff, for the day-to-day management of the District under the direction of the Board. The Board appointed a claims auditor to review and approve all District claims.

There are three schools in operation within the District with 1,797 students and 280 employees. The District's budgeted expenditures for the 2006-07 fiscal year were \$36,813,788, which were funded primarily with real property taxes, State aid, sales tax, grants, and tuition.

## Objective

The objective of our audit was to evaluate internal controls over the claims audit function. Our audit addressed the following question:

- Are internal controls over the claims audit function appropriately designed and operating effectively to adequately safeguard District assets?

## Scope and Methodology

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: cash receipts and disbursements, purchasing, and payroll and personal services. Based on that evaluation, we determined that controls appeared to be adequate and limited risk existed in most of the financial areas we reviewed. We did determine that risk existed in the claims process area and, therefore, we examined internal controls over the claims audit function for the period July 1, 2006 to October 31, 2007. District officials provided us with additional information covering the period up to January 15, 2008 to address concerns surrounding warrants.<sup>1</sup>

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

<sup>1</sup> A warrant is a detailed list of bills ready for payment.

**Comments of District  
Officials and Corrective  
Action**

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

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

## Claims Auditor

District officials must establish policies and procedures to manage and control financial activities, including the auditing of claims, to reduce the risk of fraud, waste, or abuse of assets. The Board, or a Board-appointed claims auditor, is responsible for auditing all claims against the District before they are authorized for payment to verify that claims are sufficiently itemized, in proper form, and mathematically correct; do not include charges previously paid; and include evidence of departmental approval and the District's receipt of the goods or services. The claims auditor must document his or her review and approval of each claim. A strong system of internal controls includes adequate segregation of duties through organizational restrictions and control over the financial management system. Proper segregation of duties is a key internal control that reduces the risk of errors, fraud, and professional misconduct. Concentrating key duties with one individual with little or no oversight weakens internal controls and significantly increases the risk that errors and/or irregularities might occur and go undetected.

We found that internal controls over the claims audit function were not appropriately designed and operating effectively. We reviewed 33 warrants for the 2006-07 fiscal year and found that the claims auditor had not audited eight Federal fund warrants for claims totaling \$289,700, the District was missing eight general fund warrants for claims totaling \$3.2 million, and the claims auditor did not sign one general fund warrant for claims totaling \$477,000. For the period July 1, 2007 to January 15, 2008, we found that the District was missing warrants for claims totaling \$672,700. Although the claims auditor had not audited the claims for the missing warrants, the Treasurer had paid the claims without having approved warrants.

### Board Oversight

The Board appointed a claims auditor to assume its powers and duties with respect to auditing and authorizing claims for payment. Accordingly, it is important that the Board provide a written job description for this position so that the claims auditor clearly understands how to perform his or her duties to comply with Education Law requirements and to meet the Board's expectations. The claims auditor also is required to report the results of his or her audit of claims directly to the Board and not to any other District staff member or to management.

The claims auditor told us that the Board has not given her any written procedures or a written job description relating to her duties as claims

auditor. In addition, the claims auditor does not report directly to the Board and does not consult with the Board regarding concerns or questions about claims. As a result, the Board is not able to exercise its oversight responsibilities to ensure that all claims are audited prior to payment to ensure that they are for proper District purposes. The claims auditor reviews claims twice per month and indicates her approval by initialing each claim. If she finds any problems while auditing claims, the claims auditor indicates the problem on the claim or pre-warrant register<sup>2</sup> and sends it back to the accounts payable clerk to be corrected. Failing to report audit concerns or questions that might arise during the claims audit process to the Board reduces the effectiveness of the claims audit because the Board is not alerted to potential problems.

### **Segregation of Duties**

District officials are responsible for establishing an internal control system that provides reasonable assurance that resources are being safeguarded by designing and documenting operating policies, practices, and procedures, and properly delineating employee responsibilities. Assigning key duties (e.g., accounting records maintenance, signing receiving documentation, and auditing claims) to the same individual weakens internal controls and increases the risk that errors and/or irregularities could occur and go undetected. To maintain adequate independence, the claims auditor must not perform financial-related activities for the District in addition to auditing and approving claims.

In addition to auditing and approving claims, the claims auditor also is a secretary in the Middle School. As part of her secretarial duties, she was initiating, receiving, and signing for purchases, which created an environment where she audited her own work. When we brought this to the attention of District officials, they gave the responsibility of signing and receiving purchasing documentation to a different District employee.

### **Claims Audit Process**

The Board-appointed claims auditor is responsible for auditing all claims against the District before they are authorized for payment to ensure that the claims are for proper District purposes. The claims auditor also is responsible for documenting her review and approval of each claim and must sign off on the warrant to indicate that all claims have been audited and approved.

---

<sup>2</sup> The pre-warrant register is a detailed list of checks intended for payment. Its purpose is to provide only reference information for the claims auditor and it does not serve as the formal approved warrant that the claims auditor submits to the Treasurer, allowing the Treasurer to initiate payment on claims.

Due to the lack of policies or written procedures for the claims auditor position, we reviewed 57 warrants for evidence of approval by the claims auditor. The District prepared 33 warrants for the general fund (25 warrants) and Federal fund (eight warrants) for the period July 1, 2006 to June 30, 2007, which totaled \$11.2 million. From July 1, 2007 to January 15, 2008, the District prepared 24 warrants for the general fund (13 warrants), cafeteria fund (six warrants), Federal fund (three warrants), and capital fund (two warrants) totaling \$5.9 million. We found the following deficiencies:

- The claims auditor did not audit all eight warrants for the Federal fund for the 2006-07 fiscal year for claims totaling \$289,700. District officials did not present the claims to the claims auditor for audit. She told us that she did not know she was required to audit all of the District's claims. The claims audit function is diminished and rendered ineffectual when the audit of claims is not complete and could lead to the District making unsupported or improper payments.
- Of the 25 general fund warrants for the 2006-07 fiscal year, we found that the District was missing eight warrants for claims totaling \$3.2 million. We found evidence that the claims auditor had audited these claims using the pre-warrant register,<sup>3</sup> but District officials could not provide us with the approved warrants that would have allowed the Treasurer to initiate payment on these claims. The pre-warrant register is not an acceptable document for use as proof of the effective audit of claims, and when used as such, the Board has no assurance that the claims auditor has audited all District claims.
- The claims auditor did not sign one warrant for the general fund for claims totaling \$477,000 for the 2006-07 fiscal year. The claims auditor told us that she had reviewed and approved the warrant but had inadvertently forgot to complete the certification section of the warrant. Without the proper completion of the certification, there is no evidence that the claims had been audited. The Treasurer had paid these claims without having an approved warrant. When the Treasurer pays claims before they are audited, the District has an increased risk of purchasing goods and services that are not appropriate District expenditures.

---

<sup>3</sup> The claims auditor receives a claims package that the accounts payable clerk compiles for her. The claims auditor indicates her approval by initialing each claim. She also reviews and signs off on the warrants. The claims package includes purchase requisitions, purchase orders, invoices, and supporting documentation.

- For the period July 1, 2007 to January 15, 2008, the District was missing warrants for claims totaling \$672,700. The payments for these claims were disbursed in November and December 2007 and on January 11, 2008. The claims auditor had not reviewed and approved these claims, and the Treasurer had paid the claims without having approved warrants. When we brought this situation to the attention of District officials on January 15, 2008, the Treasurer prepared 11 warrants for these claims: three warrants for the Federal fund totaling \$169,700; six warrants for the cafeteria fund totaling \$86,000; and two warrants for the capital fund totaling \$417,000. To rectify this oversight, the claims auditor then audited the claims and certified that the disbursements were supported and that the payments were proper District expenditures. When the claims auditor audits claims after they have been paid, the District has an increased risk of making improper payments.

In addition, we examined 48 claims totaling approximately \$649,403 for proper authorization, reasonableness, sufficient support, and evidence of the claims auditor's review and found that the District paid one claim for banners for the gym, totaling \$5,239, using a copy of the invoice instead of the original invoice. When the District pays a claim using a copy of an invoice, it is possible that it could inadvertently pay the claim twice.

Because the claims auditor was not given a written job description or other guidance, she did not have a clear understanding of how to perform her responsibilities to comply with Education Law requirements and to meet the Board's expectations. As a result, she did not perform a complete audit of all District claims, did not audit claims in a timely manner, and did not always properly complete the certification section of the warrants. This inadequacy of the District's claims audit function limits District officials' ability to detect and correct errors in a timely manner.

## Recommendations

1. The Board should provide the claims auditor with concise written policies, rules or procedures to follow to enable her to properly perform her responsibilities, comply with Education Law requirements, and to meet the Board's expectations.
2. District officials should ensure that the claims auditor reports directly to the Board regarding the results of the audit of claims and not to any other District staff member or to management.
3. The Board should ensure that the claims auditor notifies the Board of any concerns or issues identified during the claims audit process.

4. The Treasurer should ensure that all claims have been audited and approved by the claims auditor before initiating payment on those claims.
5. The Board should ensure that the claims auditor signs the warrants to indicate that she has audited and approved the claims listed on the warrants and ensure that she completes the certification section of the warrants.
6. The Board should ensure that the claims auditor conducts a deliberate and thorough review of claims to determine that proper documentation (e.g., original invoices and not duplicate copies) is attached to the voucher packages.

## **APPENDIX A**

### **RESPONSE FROM DISTRICT OFFICIALS**

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

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


**PLEASANTVILLE UNION FREE SCHOOL DISTRICT**

60 ROMER AVENUE  
PLEASANTVILLE, NEW YORK 10570

Dr. Donald Antonecchia  
Superintendent of Schools

(914) 741-1444  
FAX (914) 741-1499

April 1, 2008

  
Office of the State Comptroller  
Newburgh Regional Office  
33 Airport Center Drive  
Suite 103  
New Windsor, New York 12553

Dear :

In response to your draft audit report, we would first like to thank your staff for their professionalism, thoroughness, and helpfulness. It was a pleasure to work with them.

Prior to the issuance of this report, all recommendations have been implemented and are now incorporated into our standard procedures.

We are pleased that, as a result of its audit, the New York State Comptroller's Office determined that "controls appeared to be adequate and limited risk existed in most of the financial areas" reviewed. These areas included cash receipts and disbursements, purchasing, and payroll and personal services. We have used your findings and recommendations to improve our internal controls over the claims audit process and very much appreciate your input. This is an area that had not yet been targeted for audit by the District's internal auditor.

The audit findings focused on the lack of specific warrants (a listing of checks) signed by the Claims Auditor, a function performed by a clerical staff member for a nominal stipend. These findings addressed the maintenance of documentation by the Claims Auditor and do not constitute evidence of fraud, waste, abuse or the non-receipt by the District of either goods or services that were received or rendered, respectively. Although the audit found that some warrants had not been signed by the Claims Auditor, duplicate warrants were signed by the Assistant Superintendent for Business.

A summary of our District's standard procedure for payment/procurement that ensures proper authorizations and controls is as follows:

- Request for purchase is received by clerical personnel responsible for entering requisitions.
- The requisition is entered into the financial accounting system and submitted to the appropriate administrator for approval.
- The administrator reviews and approves the requisition on-line and submits it to the purchasing agent (Assistant Superintendent for Business).
- The purchasing agent reviews and approves the requisition on-line and submits it to accounts payable for printing.
- The purchase order is printed and copies are sent to the vendor and the appropriate staff responsible for receiving goods being purchased or services being provided.
- After goods are received or services provided, the person receiving these goods or services signs the receiving copy of the purchase order and forwards it to Accounts Payable.
- Accounts Payable receives invoices from the vendors and signed receiving copies of the purchase orders. These invoices and receiving copies are matched and processed to be paid.
- Any claims for payments to individuals are forwarded to the Assistant Superintendent for Business for additional approval.
- Accounts Payable enters these claims for payment and produces a "checks waiting to be printed" report.
- The "checks waiting to be printed" report and the claim packets are forwarded to the Claims Auditor for review and approval.
- The Claims Auditor audits all claim packets (warrant packets) for accuracy, compares them to the "checks waiting to be printed" report and initials the packets.
- The claims and "checks waiting to be printed" report are submitted to Accounts Payable for processing.
- Accounts Payable then goes to the District Treasurer for the printing of checks.
- The District Treasurer prints the signed checks based upon the warrant packet and "checks waiting to be printed" report and forwards a summary warrant to the Claims Auditor for signing as a final certification. An additional copy of the summary warrant is made and forwarded to the Assistant Superintendent for Business for review and signature.
- The warrants and claim packets are filed and checks sent out.

Findings:

- **It was noted that the Claims Auditor did not audit all eight warrants for the Federal fund for the 2006-07 fiscal year for claims totaling \$289,700.**

Although these warrants had not been audited by the Claims Auditor, all checks were reviewed by the Assistant Superintendent for Business and the check stubs signed. We understand that this practice does not replace the need for a warrant with a certification signed by the Claims Auditor. The Claims Auditor currently audits all claims and certifies all warrants.

- **It was noted that of the 25 general fund warrants for the 2006-07 fiscal year, the District was missing eight warrants for claims totaling \$3.2 million.**

Although the warrants were missing, all claims had been audited and initialed. All claims associated with these warrants were fully accounted for and all funds were expended appropriately. In addition, it is our practice to have the warrants reviewed and signed by the Assistant Superintendent for Business. Copies of the warrants signed by the Assistant Superintendent for Business were available to the State's auditors. We understand that this does not replace the need for a warrant with a certification signed by the Claims Auditor. The Claims Auditor currently audits all claims and certifies all warrants. *Attached is a list of the payments made on the missing eight warrants, which total \$3.2 million. In addition, the list includes the verification and approval that they had been received.*

See  
Note 1  
Page 18

- **It was noted that the Claims Auditor did not sign one general fund warrant for claims totaling \$477,000.**

Warrant number 35 had been printed on June 26, 2007. The Claims Auditor dated the warrant but failed to sign it.

- **It was noted that for the period July 1, 2007 to January 15, 2008, the District was missing warrants for claims totaling \$672,700.**

These claims have since been audited and were fully accounted for and all funds were expended appropriately. Of the \$672,700, the capital projects fund accounted for \$417,000 in payments on a signed contract and a Board approved service; \$169,700 was for Trust and Agency and Federal funds; and \$86,000 was for payments from the cafeteria fund for electricity and for the contracted food service provider. *All services paid on these warrants were rendered to the District.*

**The following are the audit recommendations and the corresponding action taken to resolve each recommendation:**

1. *The Board should provide the Claims Auditor with concise written policies, rules or procedures to follow to enable her to properly perform her responsibilities, comply with Education Law requirements, and to meet the Board's expectations.*

A written procedure has been developed and provided to the Claims Auditor.

2. *District officials should ensure that the Claims Auditor reports directly to the Board regarding the results of the audit of claims and not to any other District staff member or to management.*

Forms have been developed to provide a vehicle by which the Claims Auditor can report directly to the Board. These forms are currently in use, effective January 2008, and are included with the monthly Treasurer's Report. (Copies attached)

3. *The Board should ensure that the Claims Auditor notifies the Board of any concerns or issues identified during the claims audit process.*

The "Internal Claims Auditor Monthly Report" and the "Internal Claims Auditor Log" forms have been developed to provide a vehicle for which the Claims Auditor can report directly to the Board. They are currently in use, effective January 2008, and are included with the monthly Treasurer's Report. (Copies attached)

The Claims Auditor has met with the Board and will continue to report to the Board in person, quarterly or whenever else the Board believes it to be appropriate.

4. *The Treasurer should ensure that all claims have been audited and approved by the Claims Auditor before initiating payment on those claims.*

The Treasurer requires a "checks waiting to be printed" report signed by the Claims Auditor, indicating claims have been audited and approved, prior to the printing of checks.

5. *The Board should ensure that the Claims Auditor signs the warrants to indicate that she has audited and approved the claims listed on the warrants and ensure that she completes the certification section of the warrants.*

The Board receives copies of all signed warrants along with the “Internal Claims Auditor Monthly Report,” which are included with the monthly Treasurer’s Report.

6. *The Board should ensure that the Claims Auditor conducts a deliberate and thorough review of claims to determine that proper documentation (e.g., original invoices and not duplicate copies) is attached to the voucher packages.*

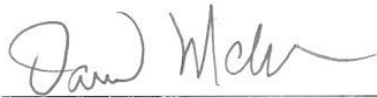
A written procedure has been developed and provided to the Claims Auditor.

Again, thank you for assisting us in making improvements to our financial systems.

Sincerely,



Dr. Donald A. Antonecchia  
Superintendent of Schools



Mr. David McCullagh  
President, Board of Education

## **APPENDIX B**

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

Note 1

District officials provided us with copies (not originals) of the pre-warrant register, but not the approved warrants.

## APPENDIX C

### AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess the adequacy of the internal controls put in place by officials to safeguard District assets. To accomplish this, we performed an initial assessment of the internal controls so that we could design our audit to focus on those areas most at risk. Our initial assessment included evaluations of the following areas: 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. Based on that evaluation we determined that controls appeared to be adequate and limited risk existed in most of the financial areas we reviewed. We then decided on the reported objective and scope by selecting for audit an area most at risk. We selected the District's internal controls over the claims audit process for further audit testing.

To determine if the District had policies and procedures for the audit of claims, we reviewed the District's Board-approved policy book.

To determine if the claims auditor reported to the Board, we interviewed the claims auditor and District officials, including two Board members. In addition, we reviewed the minutes of the Board's proceeding for resolutions or reports being presented by the claims auditor.

To determine if the proper certifications were affixed to the warrants, we reviewed 33 warrants for the general and Federal funds for the period July 1, 2006 to June 30, 2007. For the period July 1, 2007 to January 15, 2008, we reviewed 16 warrants for the general and Federal funds, six warrants for the cafeteria fund, and two warrants for the capital fund. Close to the end of our field work, District officials provided us with 11 additional warrants covering the period up to January 15, 2008.

To determine if the claims auditor was performing a proper audit of claims, we tested 50 claims for the period July 1, 2006 to October 31, 2007.

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

## APPENDIX D

### HOW TO OBTAIN ADDITIONAL COPIES OF THE REPORT

To obtain copies of this report, write or visit our web page:

Office of the State Comptroller  
Public Information Office  
110 State Street, 15th Floor  
Albany, New York 12236  
(518) 474-4015  
<http://www.osc.state.ny.us/localgov/>

**APPENDIX E**  
**OFFICE OF THE STATE COMPTROLLER**  
**DIVISION OF LOCAL GOVERNMENT**  
**AND SCHOOL ACCOUNTABILITY**

Steven J. Hancox, Deputy Comptroller  
John C. Traylor, Assistant Comptroller

**LOCAL REGIONAL OFFICE LISTING**

---

**BUFFALO REGIONAL OFFICE**

Robert Meller, Chief Examiner  
Office of the State Comptroller  
295 Main Street, Room 1050  
Buffalo, New York 14203-2510  
(716) 847-3647 Fax (716) 847-3643  
Email: [Muni-Buffalo@osc.state.ny.us](mailto:Muni-Buffalo@osc.state.ny.us)

Serving: Allegany, Cattaraugus, Chautauqua, Erie,  
Genesee, Niagara, Orleans, Wyoming counties

**ROCHESTER REGIONAL OFFICE**

Edward V. Grant, Jr., Chief Examiner  
Office of the State Comptroller  
The Powers Building  
16 West Main Street – Suite 522  
Rochester, New York 14614-1608  
(585) 454-2460 Fax (585) 454-3545  
Email: [Muni-Rochester@osc.state.ny.us](mailto:Muni-Rochester@osc.state.ny.us)

Serving: Cayuga, Chemung, Livingston, Monroe,  
Ontario, Schuyler, Seneca, Steuben, Wayne, Yates  
counties

**SYRACUSE REGIONAL OFFICE**

Eugene A. Camp, Chief Examiner  
Office of the State Comptroller  
State Office Building, Room 409  
333 E. Washington Street  
Syracuse, New York 13202-1428  
(315) 428-4192 Fax (315) 426-2119  
Email: [Muni-Syracuse@osc.state.ny.us](mailto:Muni-Syracuse@osc.state.ny.us)

Serving: Herkimer, Jefferson, Lewis, Madison,  
Oneida, Onondaga, Oswego, St. Lawrence counties

**BINGHAMTON REGIONAL OFFICE**

Patrick Carbone, Chief Examiner  
Office of the State Comptroller  
State Office Building, Room 1702  
44 Hawley Street  
Binghamton, New York 13901-4417  
(607) 721-8306 Fax (607) 721-8313  
Email: [Muni-Binghamton@osc.state.ny.us](mailto:Muni-Binghamton@osc.state.ny.us)

Serving: Broome, Chenango, Cortland, Delaware,  
Otsego, Schoharie, Sullivan, Tioga, Tompkins  
counties

**GLENS FALLS REGIONAL OFFICE**

Karl Smoczynski, Chief Examiner  
Office of the State Comptroller  
One Broad Street Plaza  
Glens Falls, New York 12801-4396  
(518) 793-0057 Fax (518) 793-5797  
Email: [Muni-GlensFalls@osc.state.ny.us](mailto:Muni-GlensFalls@osc.state.ny.us)

Serving: Clinton, Essex, Franklin, Fulton, Hamilton,  
Montgomery, Rensselaer, Saratoga, Warren, Washington  
counties

**ALBANY REGIONAL OFFICE**

Kenneth Madej, Chief Examiner  
Office of the State Comptroller  
22 Computer Drive West  
Albany, New York 12205-1695  
(518) 438-0093 Fax (518) 438-0367  
Email: [Muni-Albany@osc.state.ny.us](mailto:Muni-Albany@osc.state.ny.us)

Serving: Albany, Columbia, Dutchess, Greene,  
Schenectady, Ulster counties

**HAUPPAUGE REGIONAL OFFICE**

Jeffrey P. Leonard, Chief Examiner  
Office of the State Comptroller  
NYS Office Building, Room 3A10  
Veterans Memorial Highway  
Hauppauge, New York 11788-5533  
(631) 952-6534 Fax (631) 952-6530  
Email: [Muni-Hauppauge@osc.state.ny.us](mailto:Muni-Hauppauge@osc.state.ny.us)

Serving: Nassau, Suffolk counties

**NEWBURGH REGIONAL OFFICE**

Christopher Ellis, Chief Examiner  
Office of the State Comptroller  
33 Airport Center Drive, Suite 103  
New Windsor, New York 12553-4725  
(845) 567-0858 Fax (845) 567-0080  
Email: [Muni-Newburgh@osc.state.ny.us](mailto:Muni-Newburgh@osc.state.ny.us)

Serving: Orange, Putnam, Rockland, Westchester  
counties