



Port Chester-Rye Union Free School District Internal Controls Over Procurement and Computerized Data

Report of Examination

Period Covered:

July 1, 2006 — January 31, 2008

2008M-128



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

August 2008

Dear School District Officials:

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

Following is a report of our audit of the Port Chester - Rye Union Free School District, entitled Internal Controls Over Procurement and Computerized Data. 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 Port Chester - Rye Union Free School District (District) is located in Westchester County and includes the Village of Port Chester and part of the Village of Rye Brook. 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 has overall responsibility for the District's operations. The Superintendent and administrative staff are responsible for managing and overseeing the daily operations of the District. The Assistant Superintendent for Business is responsible for the District's finances and accounting records, and is also the District's purchasing agent.

Scope and Objective

The objective of our audit was to examine the District's internal controls over procurement and computerized data for the period July 1, 2006 through January 31, 2008. Our audit addressed the following related questions:

- Are internal controls over procurement appropriately designed and operating effectively to adequately safeguard District assets?
- Have District officials established adequate controls over computerized data to ensure that District assets are safeguarded?

Audit Results

Although the Board's adopted purchasing policies and procedures meet the requirements outlined in General Municipal Law, District officials did not always follow or enforce provisions of these policies and procedures to ensure controls were adequate to safeguard District assets. Consequently, the District procured \$347,688 in goods and services without competition. Specifically, the District made purchases from three vendors totaling \$110,450 without seeking competitive bids, paid five vendors \$206,100 for professional services without soliciting competitive quotes, and paid \$31,138 for a construction change order without obtaining proper authorization or approval. As a result, District officials may not be assured that District funds have been used in the most prudent manner.

We also found that District employees are not required to periodically change their passwords that permit access to some District computer applications. This weakness could result in unauthorized access to, and the loss of, personal and confidential data.

Finally, District officials have not established adequate physical access controls to protect a server and its applications. As a result, the District's computer resources and data are at risk of being lost, misused, or changed because of unauthorized access, theft, or destruction.

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 Port Chester-Rye Union Free School District (District) is located in Westchester County and includes the Village of Port Chester and part of the Village of Rye Brook. The District is governed by the Board of Education (Board) which comprises five elected members. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the chief executive officer of the District and is responsible, along with other administrative staff, for the day-to-day management of the District under the direction of the Board.

There are six schools in operation within the District, with approximately 3,800 students and 600 employees. The District's total expenditures for the 2006-07 fiscal year were \$72 million, funded primarily with State aid, real property taxes and grants.

The Board has overall responsibility for the District's operations. The Superintendent and administrative staff are responsible for managing and overseeing the District's daily operations. The Assistant Superintendent for Business is responsible for the District's finances and accounting records and is also the District's purchasing agent.

Objective

The objective of our audit was to examine the District's internal controls over procurement and computerized data. Our audit addressed the following related questions:

- Are internal controls over procurement appropriately designed and operating effectively to adequately safeguard District assets?
- Have District officials established adequate controls over computerized data to ensure that District assets are safeguarded?

Scope and Methodology

We examined the District's internal controls over selected financial operations for the period July 1, 2006 to January 31, 2008.

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*.

Procurement

General Municipal Law (GML) requires school districts to solicit competitive bids for purchases in excess of \$10,000 and public works contracts in excess of \$20,000 annually. Contracts for professional services do not have to be competitively bid. However, GML requires school districts to adopt written policies and procedures to procure goods and services that are not subject to the competitive bidding requirements. These policies and procedures should describe procurement methods, explain when to use each method, and require adequate documentation of procurement decisions.

The District's policies and procedures require the District to obtain competitive bids as required by GML. District policy also states that goods and services that are not subject to competitive bidding requirements must be procured in a manner that ensures the prudent and economical use of public monies. District policy specifically states that the District must request written proposals from a number of professionals when soliciting services from architects, engineers, accountants, lawyers, etc.

We found that District officials did not always follow or enforce adopted procurement policy and procedures. We tested a total of approximately \$1.1 million in payments that were made to 30 vendors and found that District officials did not adhere to GML or District policies for eight of those purchases. Specifically, the District made purchases from three vendors totaling \$110,450 without seeking competitive bids and paid five vendors \$206,100 for professional services without soliciting competitive quotes. As a result, District officials may not be assured that District funds have been used in the most prudent manner.

We also found that the District paid \$31,138 for a change order without obtaining proper authorization or approval. As a result, District officials may not be assured that these charges are legitimate and necessary District expenses.

Competitive Bidding

The Board's adopted purchasing policy requires the District to solicit bids for purchases of materials, equipment and supplies exceeding \$10,000 annually and public works expenditures exceeding \$20,000 annually. Accordingly, competitive bidding must take place when the cumulative amount to be expended on like items or services will exceed the bidding threshold during the fiscal year. Generally, items of the same or similar nature that are handled by the same vendor

must be treated as a single item to determine whether the total amount will be subject to competitive bidding requirements.

District officials did not follow GML or enforce the provisions of the Board's adopted procurement policy when they purchased goods and services totaling approximately \$110,450 from three vendors, as follows:

- The District paid a vendor a total of \$14,005 in fiscal year 2006-07 and \$14,470 from July 2007 through January 2008 for musical instruments whose cumulative amounts exceeded the bidding threshold. District officials obtained written quotes instead of seeking competitive bids.
- The District paid a vendor a total of \$29,575 for musical instrument storage cabinets. District officials obtained written quotes instead of seeking competitive bids.
- The District paid a vendor \$52,400 for a school baseball field renovation. District officials obtained one quote from the vendor instead of seeking competitive bids.

The District's failure to procure goods and services in accordance with GML may have resulted in the District paying more than necessary for goods and services that were not of the desired quality at the lowest price. District taxpayers may have no assurance that the District procured these goods and services in the most prudent and economical manner.

Professional Services

Competitive bidding is not required to procure professional services that involve specialized skill, training and expertise; use of professional judgment or discretion; and/or a high degree of creativity. While the District is not legally required to competitively bid when procuring professional services, using a request for proposal (RFP) is an effective way to ensure that the District receives the desired services for the best price. Also, GML requires the District to adopt policies and procedures that govern the procurement of goods and services when competitive bidding is not required. An effective and comprehensive purchasing policy should require District officials to encourage competition when procuring services. The appropriate use of competition provides taxpayers with the greatest assurance that services are procured in the most prudent and economical manner.

The District's current policy states that, when soliciting services from professionals such as architects, engineers, accountants, lawyers, etc., the District will contact a number of professionals and request that they submit written proposals. However, we found that District

officials paid approximately \$206,100 to five vendors without using RFPs or soliciting competitive quotes for the following professional services:

- \$70,054 for legal services
- \$9,813 for services for the visually impaired
- \$84,983 for consulting services for after school programs
- \$41,250 for the school physician.

The District's failure to procure goods and services in accordance with established policies and procedures may have resulted in the District paying more than necessary for services that were not of the desired quality at the lowest price. District taxpayers may have no assurance that the District procured these goods and services in the most prudent and economical manner.

Change Orders

A change order is used to officially make changes to a signed contract for a project. A change order may be required to accommodate a discovered job condition, to add or to delete certain portions of the work, or otherwise to change a condition or the amount of the contract. Because District officials authorize the contracts and professional service contracts, good business practice dictates that District officials should also authorize changes relating to those contracts prior to the commencement of work.

A good system of internal controls consists of policies and procedures that ensure that all changes to an awarded contract are properly documented. Proper documentation must include details such as the work that will be performed and its costs. Furthermore, changes need to be authorized to ensure that amounts claimed represent actual and necessary District expenses, and that the District spends its financial resources in the most efficient manner. This process also helps the District to expend taxpayer money efficiently and guards against fraud, waste and abuse.

In July 2006, District officials awarded a contract for repairs to the high school track totaling \$53,825. The District then paid the contractor for five change orders totaling \$56,197, which more than doubled the contract amount to \$110,022. We reviewed District records and found that in September 2006, the contractor submitted an invoice for the project totaling \$117,917. However, the District Superintendent of Buildings and Grounds rejected a portion of the invoice totaling \$39,033 because it included charges that were unrelated to the contract. The invoice included, for example, an amount for extra days

stay in a motel. In December 2006, four months after the project was completed, the contractor submitted a revised change order totaling \$31,138. Although this change order was not pre-authorized by the District Superintendent of Buildings and Grounds or pre-approved by the Assistant Superintendent for Business/purchasing agent, the claims auditor approved the invoice for payment, and the District paid the contractor on December 15, 2006.

Since the change order was not pre-authorized by the Board there was no assurance that the additional work was a necessary District expense.

Recommendations

1. The District should comply with General Municipal Law and established District policies by soliciting bids for purchases that are subject to competitive bidding requirements.
2. The District should comply with established District policies by using RFPs to procure professional services.
3. The District should closely monitor all construction contracts and develop procedures to ensure that all changes to the contracts are properly approved or authorized before related invoices are paid.

Computerized Data

District officials are responsible for establishing a system of internal controls that provides reasonable assurance that all assets, including computerized data, are safeguarded against waste, loss, and misuse; and are used in accordance with applicable laws, regulations, policies and sound business practices. District management relies upon computerized data for making financial and non-financial decisions, and for reporting to State and Federal agencies and the general public. If the computers on which this data is stored fail, the results could range from inconvenient to catastrophic. Even small disruptions in electronic data systems can require extensive employee and consultant effort to evaluate and repair. Therefore, computerized data and systems should be protected to reduce the risk of misuse, alteration or loss of data that could result in potential financial loss to the District.

The District has not established requirements to change passwords on applications that contain non-financial data and has not developed adequate security measures to safeguard some computerized data and hardware. These weaknesses could result in unauthorized access to, or the loss of, computer equipment and personal and confidential data.

Passwords

Passwords are one of the most basic controls that can be used to mitigate the risk of unauthorized users gaining access to computer systems. Therefore, it is essential that the District establish and safeguard password systems. To access a network, computer or application, users are required to enter a user name and authentication (password). Good internal controls provide for complex passwords containing a combination of upper and lower case letters, numbers and at least eight characters. In order to protect confidentiality, it is important that users periodically change their passwords. Access security controls, such as rigorous password practices, are designed to prevent or detect unauthorized user access to systems and data.

We found that passwords permitting access to District financial software applications are changed every 90 days. However, passwords permitting access to other District software applications are not required to be periodically changed. District officials told us that information technology services are contracted out to the Lower Hudson Regional Information Center and officials are unaware of why passwords are not required to be changed periodically. This weakness could result in unauthorized access to and the loss of personal and confidential data.

Physical Access

Physical access security is a measure that an entity takes to protect computer resources against loss or unauthorized modification and disclosure. A school district's computer file servers are critical assets and must be protected because they hold financial software applications and data files. School district officials rely on such computerized data to make financial and non-financial decisions.

The District uses a file server located at an elementary school to process and store non-financial applications and information, including student and instructional data. District officials have not established adequate physical access controls necessary to protect the server located at the elementary school. As a result, the server and data residing on it are at risk of being lost, misused or changed because of unauthorized access, theft or destruction. The server is located in an open area that is accessible by anyone in the building.

Without adequate physical access controls, the server is at an increased risk of unauthorized access, loss, or damage. Destruction or damage to the server could result in interruption of operations, preventing the District from meeting its goals and obligations. Theft or loss could also compromise highly sensitive and personal information.

Recommendations

4. District officials should adopt policies and procedures over user account access controls that require passwords to be changed periodically.
5. District officials should ensure that all servers are adequately secured. These controls should include the use of a locked door to which only authorized personnel have keys.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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

Port Chester-Rye Union Free School District

P.O. Box 246

Port Chester, NY 10573

mmcaward@pcschoools.lhric.org

Success For Every Student

Maura J. McAward

Assistant Superintendent for Business

Phone: (914) 934-7906

Fax: (914) 939-9240

August 12, 2008

[REDACTED]
Office of the State Comptroller
Newburgh Regional Office
33 Airport Center Drive
Suite 103
New Windsor, NY 12553

Dear [REDACTED]:

The Board of Education of the Port Chester-Rye Union Free School District, the Administration and the Port Chester community are sincerely appreciative of the efforts of the auditing team from the Office of the State Comptroller. The audit staff was highly professional and extremely thorough in the review of the District's internal controls over purchasing and computerized data. Given the scale and extent of the audit, the District is satisfied with the results of the Comptroller's audit and is pleased that areas of criticism are limited and correctable. No wrongdoing, fraud, waste and/or abuse was found or even suggested by the audit team thus confirming the honesty and professionalism of our dedicated and diligent employees. We have believed from the onset that the Comptroller's Audit can only help to reassure the Port Chester community that the improprieties uncovered in other districts do not exist in Port Chester. While the audit report provides this reassurance, we have reviewed and will incorporate into our policies and procedures your recommendations to further strengthen our internal controls.

Below please find the District response to the Office of the State Comptroller's recommendations:

Recommendation #1 – The District should comply with General Municipal Law and established District policies by soliciting bids for purchase orders that are subject to competitive bidding requirements.

The District recognized the need for a purchasing agent and as such funded the position in the 2008-2009 school budget. The chief responsibility of the purchasing agent who was appointed effective July 24, 2008, is to closely monitor all purchasing activities to ensure compliance with applicable law and established District policies and procedures. In addition, the Board of Education and the administration will review and modify the purchasing policies and procedures based on the findings of the audit report.

In the report it was noted that the District paid a vendor a total of \$14,005 in fiscal year 2006-07 and \$14,470 from July 2007 through January 2008 for the purchase of musical instruments without seeking competitive bids and that District officials paid a vendor a total of \$29,575 for musical instrument storage cabinets. It was further noted that District officials obtained written quotes instead of seeking competitive bids.

The District wishes to note that while it recognizes this finding, three detailed written quotes were obtained prior to purchasing the equipment. In the future, the District will formally advertise purchases for equipment which are in the aggregate over \$10,000 as required by law and Board policy.

In the report it was noted that the District paid a vendor \$52,409 for school baseball field renovation. Instead of seeking competitive bids for the restoration project, District officials requested and received a quote from the vendor.

The District acknowledges that the award for the baseball field renovation was based on a detailed written quote submitted by the vendor. Based on the original scope of work, the awarded bid of \$19,500 was under \$20,000 and as such not subject to public advertisement. During the course of renovation, the Board of Education was informally informed that the original scope was significantly understated and that additional work was necessary to ensure the ball field would be in playable condition for pending season. Given the time line, the Board of Education informally agreed to the additional work recognizing the substantial increase to the cost of the project. In the future, the District will formally advertise for public works contracts \$20,000 as required by law and Board policy and the board of education will, in public session, discuss significant changes in scope and formally take action as warranted.

Recommendation #2 – The District should comply with established District policies by using RFPs to procure professional services.

In the report it was noted that the District officials paid \$70,054 for legal services, \$9,813 for services for the visually impaired, \$ 84,983 for consulting services for after school programs, and \$41,250 for the school physician without the use of requests for proposals (RFP) for competitive quotes.

The District wishes to note that RFPs were obtained in 1994 for general counsel and in 2006 for labor counsel. Since the audit, RFPs have been completed for the school physician and architects. The District is currently preparing RFPs for general counsel and consulting services for after school programs.

Recommendation #3 - The District should closely monitor all construction contracts and develop procedures to ensure all changes to the contracts are properly approved or authorized before related invoices are paid.

In the report it was noted that since a change order was not pre-authorized by the Board there was no assurance that the additional work was a necessary District expense.

The District acknowledges this lack of oversight. However, it should be noted that the work was necessary and competed to the satisfaction of the District

Recommendation #4 - District officials should adopt policies and procedures over user account access controls that require passwords to be changed periodically.

In the report it was noted that passwords permitting access to District financial software applications are changed every 90 days. However, passwords permitting access to other District software applications are not required to be periodically changed.

The District recognizes this weakness and will require that passwords be changed for other District software applications.

Recommendation #5 - District officials should ensure that all servers are adequately secured. These controls should include the use of a locked door to which only authorized personnel have keys.

The report noted a District server is located in an open space.

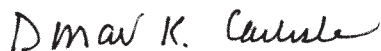
The District wishes to note that a plan to move the server in question was under development prior to the audit period. The actual move of the server to a secure area was completed during the field work segment of the audit.

The Port Chester-Rye Union Free School District appreciates the hard work and thorough efforts, and continued communication with the auditors throughout the review process. As we are dedicated to the use of taxpayer resources in an efficient, effective, and lawful manner, your recommendations are respectfully received and will be implemented to enhance our overall management of the District and ultimately prove to be valuable to the entire Port Chester community.

Sincerely,



James Dreves
President of the Board of Education



Donald Carlisle, Ed.D.
Superintendent of Schools



Maura J. McAward
Assistant Superintendent for Business

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, procurement, payroll and personal services, and information technology.

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, with the help of District personnel, we obtained information directly from the computerized financial databases and then analyzed it electronically using computer-assisted techniques. This approach provided us with additional information about the District's financial transactions as recorded in its databases. Further, we reviewed the District's internal controls and procedures over the computerized financial databases to help ensure that the information produced by such systems was reliable.

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

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

- We reviewed Board minutes and policy manuals.
- We interviewed District Board members, administrators and employees.
- We reviewed controls over District computer security.
- We reviewed bid files, vendor payment vouchers, and cancelled checks.
- We obtained information directly from the computerized financial databases and 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.

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

APPENDIX C

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