



Shelter Island Union Free School District Internal Controls Over Employee Fringe Benefits and the School Lunch Fund

Report of Examination

Period Covered:

July 1, 2005 — May 31, 2007

2007M-293



Thomas P. DiNapoli

Table of Contents

	Page
AUTHORITY LETTER	3
EXECUTIVE SUMMARY	5
INTRODUCTION	7
Background	7
Objective	7
Scope and Methodology	7
Comments of District Officials and Corrective Action	7
EMPLOYEE FRINGE BENEFITS	9
Recommendations	10
CAFETERIA RECEIPTS	11
Recommendation	12
APPENDIX A Response From District Officials	13
APPENDIX B OSC Comments on the District's Response	19
APPENDIX C Audit Methodology and Standards	20
APPENDIX D How to Obtain Additional Copies of the Report	22
APPENDIX E Local Regional Office Listing	23

State of New York Office of the State Comptroller

Division of Local Government and School Accountability

February 2008

Dear School District Officials:

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

Following is a report of our audit of the Shelter Island Union Free School District, entitled Internal Controls Over Employee Fringe Benefits and the School Lunch Fund. 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 Shelter Island Union Free School District (District) is governed by the Board of Education (Board) which comprises seven elected members. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the chief executive officer of the District and is responsible, along with other administrative staff, for the day-to-day management of the District under the direction of the Board.

The District's 2006 operating expenditures totaled \$7.8 million, which were funded with revenues from local taxes, State and Federal aid. Employees are covered by one of three collective bargaining agreements, employment contracts or a non-contractual employees' policy. These agreements define benefits related to employee medical insurance.

Scope and Objective

The objective of our audit was to examine the District's control environment and internal controls over the cost of employee fringe benefits and the school lunch fund for the period July 1, 2005 through May 31, 2007. Our audit addressed the following questions:

- Did the District implement policies and procedures to monitor employee reimbursements for certain fringe benefits?
- Did the District establish appropriate internal controls over cash receipts from cafeteria operations to adequately safeguard District assets?

Audit Results

The District has not adopted comprehensive policies and procedures to monitor employees who are reimbursed for waiving their right to participate in the health insurance plan. We found the District reimbursed four employees a total of \$20,392 for waiving their right to participate in the health insurance plan, even though they were not specifically entitled to this benefit. As a result, the District paid more than necessary for waivers of the right to receive medical benefits.

Also, we found that the District had not established appropriate controls over cash receipts from cafeteria operations. We examined 21 days of cafeteria receipts totaling \$7,397 and found that they were deposited timely. However, the District does not use cash registers and the cafeteria supervisor does not reconcile cash receipts to cafeteria sales. As a result, there is an increased risk that cafeteria receipts could be misappropriated and go undetected by District management.

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. 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 comments on the issues raised in the District's response letter.

Introduction

Background

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

There is one school in operation within the District, with approximately 270 students and 80 employees. For the period ending June 30, 2006, the District's actual expenditures were \$7.8 million. Of that amount, salaries totaled approximately \$3.9 million. Employees are covered by one of three collective bargaining agreements, employment contracts or a non-contractual employees' policy. These agreements define benefits related to employee medical insurance.

Objective

The objective of our audit was to examine the District's control environment and internal controls over employee fringe benefits and the school lunch fund for the period July 1, 2005 through May 31, 2007. Our audit addressed the following questions:

- Did the District implement policies and procedures to monitor employee reimbursements for certain fringe benefits?
- Did the District establish appropriate internal controls over cash receipts from cafeteria operations to adequately safeguard District assets?

Scope and Methodology

We examined the District's internal controls over employee fringe benefits and the school lunch fund for the period July 1, 2005 to May 31, 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 C 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. 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 comments on the issues 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*.

Employee Fringe Benefits

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

We found that the District does not have policies or procedures in place to monitor the administration of these fringe benefits. As a result of this weakness, we examined personnel information for all 83 employees. The District Clerk provided us with a schedule of payments for 19 to 23 employees (the number fluctuated during the audit period) who waived their right to take part in the District's health insurance plan. When District employees are hired, they are required to complete a form indicating their choice of individual or family health insurance coverage or to waive the coverage. District employees may also complete the form if they choose to modify their coverage. We found that the District does not determine if District employees are eligible for the benefit. The failure of the District to implement policies to monitor the administration of this benefit may have led to the District incurring over \$20,000 of unnecessary costs.

Unauthorized reimbursements— We found that the District reimbursed four employees a total of \$20,392 for waiving their right to participate in the health insurance plan, even though they were not specifically entitled to this benefit. For example, the School Maintenance Crew Leader received a total of \$12,486 (\$5,454 and \$7,032 in the 2005-06 and 2006-07 fiscal years, respectively) for waiving medical insurance. Although the Board approved a health insurance policy for certain non-contractual employees¹ indicating that they are entitled to the same medical insurance coverage as offered to the District's teachers, the policy is silent in regard to being reimbursed for waiving the right to receive medical insurance. At the exit conference Board members informed us that they intended for reimbursements to be included in the medical insurance coverage, but acknowledged that the policy needed to be revised to specify that benefit. A custodial worker who is covered under a collective bargaining agreement was reimbursed \$2,632. However, this benefit is not specified in the agreement. At the exit conference, District officials informed us that this benefit was included in the previous collective bargaining agreement, but was unintentionally omitted when the new contract was re-typed. Lastly,

¹ The policy specifies only the District Treasurer, District Clerk, and School Maintenance Crew Leader.

the Business Official and account clerk were also reimbursed \$1,758 and \$3,516, respectively, for waiving their right to receive medical insurance. However, they were not covered under any agreement or policy and there was no Board authorization for this benefit. The failure of the District to pass resolutions authorizing this benefit can lead to unauthorized payments to District employees.

Recommendations

1. The District should update the present policy for non-contractual employees to include all employees not covered under a contract. The policy should specify whether employees are entitled to reimbursement for waiving medical insurance coverage.
2. The District should only reimburse employees whose contracts specify this benefit.
3. The District should establish policies and procedures to monitor the administration of health insurance reimbursements.

Cafeteria Receipts

District officials are responsible for establishing appropriate internal controls to ensure that cash receipts and disbursements are accounted for properly. In general, the objective of a good internal control system over cash receipts and disbursements is to ensure that cash transactions are properly authorized and recorded, that cash is safeguarded, and that there is proper monitoring of the officials or employees who handle moneys as part of their official duties. An important internal control activity designed to detect errors and irregularities that may require further investigation is the reconciliation of sales to cash receipt records and to cash deposits.

The District's school lunch fund operates at a deficit and relies on transfers from the general fund in order to sustain operations. During both the 2004-05 and 2005-06 fiscal years, the general fund transferred \$30,000 to the school lunch fund. However, even with these transfers, the fund still realized deficits of \$4,207 and \$4,810 at June 30, 2005 and 2006, respectively. Per the Business Official, the general fund transferred \$40,000 at the end of 2006-07 fiscal year and the deficit was \$3,046.

The District collected approximately \$127,500 in cafeteria receipts (\$61,610 and \$65,890 in the 2005-06 and 2006-07 fiscal years, respectively) during our audit period. There is one cafeteria and day-to-day operations are run by a cafeteria supervisor and two staff members. There is no cash register, instead, all cash receipts are put into two cash boxes and are manually recorded. At the end of the day the cafeteria supervisor counts the cash and records the sales on the "school lunch daily record sheet."² Also the cafeteria supervisor completes a "lunch count form"³ which indicates the total number of cash and credit lunch sales for students and teachers. The cafeteria manager then delivers the cash to the Business Office for deposit. The clerk in the Business Office recounts the cash and compares it to the "school lunch daily record," prepares the deposit ticket and makes the daily deposits to the bank.

We found that District management has not established adequate internal controls over cash receipts. District staff do not reconcile the cash in the boxes to lunch sales recorded on the "lunch count form."

² The school lunch daily record sheet only itemizes the cash received, indicating the number of checks, bills, and coins.

³ The lunch count indicates the total lunches (regular, peanut butter and jelly, or salad) purchased by grade level (Kindergarten through Grade 12).

As a result, there is an increased risk that cafeteria receipts could be misappropriated and not detected by management.

Since there are no cash register tapes and all sales are recorded manually, daily sales could be incorrectly recorded and not detected by management. To address this risk, we examined 21 days of cafeteria cash deposits totaling \$7,397. Our audit disclosed that each deposit slip agreed with the school lunch daily record sheets and cash was deposited in a timely manner. However, the school lunch daily record sheet only itemizes the cash or checks that are in the cash boxes. There is no indication that the lunch count form is reconciled to the cash boxes or school lunch daily record sheet. This weakness was also identified by the District's external auditor. As a result, there is an increased risk that money could be misappropriated and go undetected by District management.

Recommendation

4. District officials should establish procedures requiring the cafeteria manager to reconcile daily cafeteria sales to cash receipts using either the current manual documentation available or by acquiring a cash register to facilitate the reconciliation.

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 makes reference to several 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.

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January 31, 2008

[REDACTED]
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Veterans Memorial Highway
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Dear [REDACTED]

On behalf of the Shelter Island Board of Education and Administration, I would like to thank you and [REDACTED] for your time and consideration in regard to the review your office performed for our school district. We found that the review was thorough and performed by an experienced and professional staff.

As you know, with the retirement of a long term employee, coupled with the need to strengthen our internal controls, the district went through a re-organization of the business office operation in which new positions were created and assignments were modified. The opportunity to ask questions and obtain guidance from your staff during the review was extremely helpful in our re-organization efforts.

We appreciated the opportunity to discuss with you your findings during our exit conference, and we submit the following information regarding our discussions and your recommendations.

In regard to the Employee Fringe Benefit portion of the review, although we do agree with you on the need to update the Board Policy on Non-contractual personnel to include specific positions to which the policy applies, we must point out that the historical intent of the Board was always to provide the benefits as outlined in the Board Policy to all employees who fell within the criteria of the Policy. Also, the Board's definition of medical insurance coverage always was understood to include the option of the employee to waive enrollment in the Health Insurance Coverage and receive a stipend for doing so. With the Cost of Health Insurance escalating at double digits over the

years, this option provided the district a huge cost savings. In 2006-2007, this savings was \$144,000.

As we indicated earlier, the district had embarked on an aggressive re-organization of the Business Office operation to comply with the internal control requirements of segregation of duties and other fiscal accountability required by Section 2116 of Education Law. In this process, the title of certain positions changed, as well as new positions created. The intent of the Board Policy was to include these positions under the Non-contractual Policy provisions. In 2006-2007, the Board had embarked on an in depth review of the Board Policies and began re-writing and adding new polices. This policy (Policy 9001) was scheduled for review and revision during the 2007-2008 school year. The Board Policy committee will be submitting, for a first reading, the revised Board Policy which includes your recommendations to be more specific on the positions this policy covers, as well as the employee benefit provisions. In addition, the Board will be considering other alternatives that will address this specific issue.

Employee Fringe Benefits

1. In response to your comment, ***“However, the district does not periodically monitor employee’s coverage to ensure disbursements for medical waivers are accurate.”*** As we explained at the exit interview, our process had been modified, through negotiations, as well as implementation of new administrative practices. The process we have put in place requires all individuals, on an annual basis, to declare their intent to waive participation in the Health Insurance Plan and opt for the medical waiver benefit. In addition to this declaration, we require that they indicate what insurance plan they are members of, the name of the employer, and a copy of the Medical Insurance Identification Card that clearly demonstrates the type of coverage. It is then determined if they are eligible for the medical waiver and at what level. This process has been extended to all employees that are eligible for this benefit. We would also like you to know that we are in the process of performing a re-enrollment of our staff for medical insurance coverage. This will be done on an annual basis to ensure that the district is aware of any changes in the employee’s status that will impact their eligibility for Health Insurance coverage. A similar process was implemented for retirees in December 2007. We attach a copy of the letter sent to our employees along with the Election Form. Any suggestions you can provide to improve the process or the form would be appreciated.
2. **Reimbursement rates** - In regard to your statement which in part says ***“...our review of the districts payroll records disclosed that the district does not periodically monitor employees’ health insurance coverage to determine whether employees should be reimbursed according to the individual or family plan. For example during the 2006-07 fiscal year, ten employees who waived their rights to receive medical insurance were reimbursed at the family rate... However, according to employees’ records they were single. The failure of the district to monitor employee’s health insurance coverage led to the district***

See Note 1 Page 19

paying unnecessary expense.” It is our understanding that the basis, used by your office, for determining that the employees were single was based on the *W-4 Employee’s Withholding Allowance Certificate*. We view the *W-4* as the basis for income tax withholding for the employee, not the basis for eligibility for any benefit that provides individual or family coverage. It is a common practice for employees, although they are married with children, to elect a higher withholding of federal and state income taxes by declaring single status rather than married status. For the district to use the tax withholding status to determine eligibility for Health Insurance coverage would not be appropriate and would subject the district to severe litigation. Furthermore, we have made an effort, as recommended in past external audits, to separate the Personnel Function and the Payroll Function to strengthen our internal controls. Therefore, we view the Personnel Office responsible for all matters pertaining to Employee Benefits and the Payroll Office to process the payroll. Any benefit an employee is eligible for is determined through the Personnel Function not the Payroll Function.

Also, in reviewing the personnel files of the ten employees identified, we found the *Health Insurance Enrollment Form* indicating that they are married and they waived enrollment in the Health Insurance program. It was based on this form and first hand, personal knowledge of the employee’s status, the individuals were declared eligible for the Family Waiver. We attach a copy of each *Health Insurance Enrollment Form* for your information and files. Also, in reviewing the *Employee’s Withholding Allowance Certificate* for the individuals identified, we find that two did indicate that they were married.

See Note 1 Page 19

It is based on the above information that we believe the district did not pay unnecessary expenditures but made payments in accordance with negotiated agreements, documented eligibility, and past practices. We further believe that the district has saved significant taxpayer dollars over the years through offering this option to our employees. As stated above, in 2006-2007 alone, the district saved \$144,000 in allowing employees to opt out of the Health Insurance Plan.

3. **Unauthorized reimbursements** - In regard to your comment that the “... *District reimbursed four employees...for waiving their right to participate in the health insurance plan, even though they were not entitled to this benefit.*”, as we explained in the exit interview, the Board Policy upon which this benefit is provided, although it did not specify the medical insurance waiver option, has historically been understood by the Board and applied by the administration that Health Insurance **coverage** (emphasis added) is interpreted as all inclusive, including the option for the medical insurance waiver.

Also, as we mentioned above, as part of our effort to comply with past audit recommendations, the Business functions, during the 2006-2007 school year, went through a major re-organization; duties were re-assigned, new positions were added, and new position titles were established. In addition, the Board embarked on an aggressive plan to review and revise Board Policies beginning in

the 2006-2007 school year. The Board Policy, under which the Non-Contractual Employees are addressed, is one of the policies that was to be reviewed and revised. The Board was aware of the title changes and the re-organization efforts, and based on the spirit of the Board's intentions and the District's past practices, each of the new positions were eligible for the medical waiver option. Applying this option to the employees involved saved the district, for 2006-2007, approximately \$25,000. Nonetheless, the Board Policy is being reviewed to include all positions and better define the Board's intentions regarding this benefit.

In regard to the reimbursement of the custodial worker who was reimbursed for opting out of medical insurance and not being eligible because the provision was absent from the contract language, in researching this situation, it was determined that the benefit was provided in the previous contract, and when the new contract was re-typed, this provision was inadvertently left out. It was not the intent of the Board or the Union to discontinue this provision. We attach copies of the pertinent pages of the prior Agreement between the Board of Education and the Custodians for your information and files.

See
Note 2
Page 19

We believe that based on the above explanations and information we are in compliance with your recommendations regarding Employee Fringe Benefits.

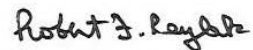
Cafeteria Receipts

We appreciate the time and effort that was devoted to reviewing our cafeteria cash receipt collections. It further supports the findings and recommendations included in our external audit reports.

We agree with your assessment that additional procedures must be implemented to mitigate any possibility of misappropriation of school lunch funds or distortion of the cafeteria financial records. To this point, as we explained in our exit conference, the district has purchased a programmable cash register to record various categories of school lunch receipts. In addition to this, written procedures are being developed, some of which we shared with you during the exit conference, for review by the school lunch staff, and administration. Once completed, we would like to share those procedures with your office for any comments or suggestions that would improve the internal record keeping of our school lunch program. We anticipate that the new procedures will be implemented by the end of the third quarter of the current fiscal year.

In closing, we would like to emphasize that we believe the results of your review were extremely helpful to the district, and we appreciated the opportunity to discuss your recommendations as we move forward in revising and strengthening our business practices.

Sincerely,



Robert Reylek
President, Board of Education

Copy to: Board Of Education
Superintendent
Business Official

APPENDIX B

OSC COMMENTS ON THE DISTRICT'S RESPONSE

Note 1

The finding and the corresponding recommendation have been removed from the report, based on information provided by District officials at the exit conference.

Note 2

The report has been revised to include this information.

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: financial oversight, cash receipts and disbursements, purchasing, 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. 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 upon the reported objectives and scope by selecting for audit those areas most at risk. We selected employee fringe benefits and the school lunch fund for further audit testing.

To accomplish the objectives of this audit and obtain valid audit evidence, our procedures included the following steps:

- We reviewed employee contracts.
- We reviewed pertinent documents including the minutes of the Board's proceedings, and the District's policies and procedures, including the District's policy regarding non-contractual personnel.
- We interviewed key personnel in order to determine the process for hiring non-instructional employees and how benefits were granted to these employees.
- We reviewed the District's payroll records for accuracy and approvals.
- We reviewed procedures over the operation of the school cafeteria including purchasing, cash receipts and inventory control.

We conducted our 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

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