



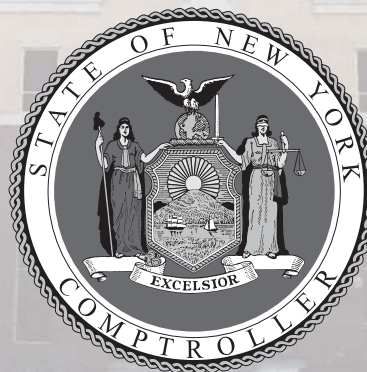
# St. Regis Falls Central School District Internal Controls Over Selected Financial Activities

Report of Examination

Period Covered:

July 1, 2006 — September 30, 2007

2008M-4



Thomas P. DiNapoli

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# State of New York Office of the State Comptroller

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

March 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 St. Regis Falls Central School District, entitled Internal Controls Over Selected Financial Activities. This audit was conducted pursuant to Article V, Section 1 of the State Constitution, and the State Comptroller's authority as set forth in Article 3 of the General Municipal Law.

This audit's results and recommendations are resources for district officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller  
Division of Local Government  
and School Accountability*



## State of New York Office of the State Comptroller

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# EXECUTIVE SUMMARY

The St. Regis Falls Central 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 Board has contracted with the Franklin Essex Hamilton BOCES (BOCES) to provide personnel for the Business Office functions of the District. The District made approximately \$15.5 million in cash transfer transactions during the period July 1, 2006 to September 30, 2007, including transfers between accounts at the same bank (\$6 million) and transfers among accounts at different banks or to non-District accounts (\$9.5 million) to pay various District obligations, such as payments to the Employees' Retirement System and debt payments. BOCES-provided shared Business Office personnel are also responsible for maintaining the leave time records for approximately 75 District employees.

### **Scope and Objective**

The objective of our audit was to determine if the District had established effective internal controls over cash transfers and leave time for the period July 1, 2006 to September 30, 2007. Our audit addressed the following related questions:

- Are there adequate controls in place over cash transfers to ensure that District assets are properly safeguarded?
- Are internal controls over the payroll function, as it relates to absences and leave time, appropriately designed and operating effectively to protect District assets?

### **Audit Results**

We found instances where the Board had either not established essential internal controls or where controls that had been established were not properly implemented and operating effectively. As a result the District was vulnerable to the possibility of errors and/or irregularities occurring and not being detected in a timely manner.

The District does not have adequate written policies and procedures providing guidance and internal controls related to cash transfer transactions. The District Treasurer and Deputy Treasurer, who are

BOCES employees, can transfer funds between District bank accounts or to any non-District account without any established approval process for monitoring these types of transactions. We tested a sample of 60 transfers, totaling \$10,995,646, made during our audit period to determine whether they were properly recorded and appropriate in nature. We found that all the transfers were proper and correctly recorded.

In addition, we noted weaknesses in the controls over the maintenance of records for employee leave time (vacation, sick, etc.). The Board had not adopted comprehensive written policies and procedures to provide guidance and internal controls over leave time accruals. A senior clerk (BOCES employee) has been responsible for maintaining leave accrual records with only minimal oversight. We found that certain employees' leave accruals did not conform to the benefits authorized in applicable employee contracts or collective bargaining agreements, resulting in the District having a recorded liability of approximately \$24,000 more than the actual liability.

### **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 St. Regis Falls School District (District) is located in the Towns of Dickinson, Santa Clara, and Waverly, Franklin County and the Towns of Hopkinton and Lawrence, St. Lawrence 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 330 students and 75 employees. The District's budgeted expenditures for the 2007-08 fiscal year are \$7 million, which are funded primarily with State aid, real property taxes, and grants.

The Board has contracted with the Franklin Essex Hamilton BOCES (BOCES) to provide personnel for the Business Office functions of the District. The District made approximately \$15.5 million in cash transfer transactions during the period July 1, 2006 to September 30, 2007, including transfers between accounts at the same bank (\$6 million) and transfers among accounts at different banks or to non-District accounts (\$9.5 million) to pay various District obligations, such as payments to the Employee's Retirement System and debt payments. BOCES-provided shared Business Office personnel are also responsible for maintaining the leave time records for approximately 75 District employees.

## Objective

The objective of our audit was to determine if the District had established effective internal controls over cash transfers and leave time for the period July 1, 2006 to September 30, 2007. Our audit addressed the following related questions:

- Are there adequate controls in place over cash transfers to ensure that District assets are properly safeguarded?
- Are internal controls over the payroll function, as it relates to absences and leave time, appropriately designed and operating effectively to protect District assets?

## Scope and Methodology

During this audit, we examined the District's control environment and its internal controls over cash transfers and leave accruals for the period July 1, 2006 through September 30, 2007.

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

**Comments of District  
Officials and Corrective  
Action**

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

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

## Cash Transfers

Good business practices dictate that the District has policies and procedures in place sufficient to properly monitor and control transactions involving cash transfers. Such policies and procedures are necessary to help protect District cash assets by providing accountability for all cash transfer activity. It is the Board's responsibility to establish a comprehensive cash transfer policy that clearly describes what forms of cash transfer activities the District will engage in, and which District employees will have the authority to process cash transfer transactions. An effective policy will also require a detailed approval process designed to verify the accuracy and legitimacy of cash transfer requests, set a dollar limit on amounts that can be transferred from District to non-District accounts, and require a monthly report listing all of the cash transfer transactions that have occurred during the period. Related control procedures should provide for the review and reconciliation of this report with the monthly bank statement by someone independent of the process to verify that all transactions were properly approved and appropriate.

The Board also has the responsibility to appoint a Treasurer for the District. The Treasurer is a District officer and this duty may not be delegated to a third party providing Business Office support to the District. The Board's ability to monitor and oversee school district financial activity is negatively affected when a non-District employee is able to authorize financial-related transactions. As the official custodian of cash for the District, it is the Treasurer's responsibility to oversee the receipt of cash; the payment of claims against the District (signing checks); cash transfers, both internal and external; and debt payments. These treasury duties may not be assigned to a non-District employee.

We found significant weaknesses in the District's system of controls over cash transfers. Effective July 1, 2005, the Board contracted with the Franklin Essex Hamilton BOCES (BOCES) to provide all Business Office operations for the District with the agreement still in place at the time of our examination. The procedures in place did not provide a proper segregation of duties. We found that the Board had not established written policies and procedures covering cash transfer transactions and that the District Treasurer and Deputy Treasurer, who are both BOCES employees (non-District employees) were able to transfer funds between District bank accounts and non-District accounts without any evidence of oversight by the District. There was no established limit on the amounts of the transfers nor

was there a specific designation of the accounts that funds could be transferred to, outside of the District's accounts. Cash transfers were performed through the use of on-line banking applications or faxes, depending on which District bank account was used for the transfer. Although in all cases the Treasurer maintains a record of the cash transfers, no one from the District receives these records or reconciles them to the monthly bank statements, to verify the propriety of the transfer of District funds. This creates a significant risk that cash transfers could be made for unauthorized purposes or amounts, or that transfers could occur without being recorded.

Because of the lack of policies and procedures over cash transfer activities, and the processing of cash transfers by non-District employees, we tested a sample of 60 transfers made during our audit period to determine whether they were properly recorded and appropriate in nature. Of the 60 transactions tested, 30 transfers, totaling \$4,228,415, were made between District accounts in the same bank and 30 transfers, totaling \$6,767,231, were transfers between accounts at different banks or to non-District accounts. We found that all the transfers were proper and correctly recorded.

Even though our review did not disclose any discrepancies, it is essential that the Board and District officials act to strengthen controls over cash transfers. Failing to do so increases the risk that unauthorized fund transfers or errors could occur in the future and not be detected and corrected in a timely manner.

## **Recommendations**

1. District officials should establish a comprehensive cash transfer policy that adequately addresses the duties, records, and procedures required to implement effective controls over the District's cash transfer transactions.
2. District officials should appoint a District Treasurer who is employed by the District and discontinue the delegation of this duty to the BOCES.

## Leave Time

A good system of accounting for employee leave time (vacation, sick, etc) includes a periodic verification process that ensures the accounting for leave time earned and used and the record of leave allowances to which employees are entitled, are accurate and prepared timely. The District must have adequate policies and procedures in place governing the use of leave time. These policies and procedures should be authorized by the Board, and include provisions for the adequate supervision over the reporting of employee attendance and the maintenance of leave accrual records.

We found that the Board had not adopted comprehensive written policies and procedures to provide guidance and internal controls over leave time accruals. A senior clerk (BOCES employee) is responsible for maintaining leave accrual records with only minimal oversight. Most employees are required to submit supervisor-approved timesheets or absent reports monthly to the senior clerk to account for any absences. We noted, however, that four management confidential employees and a principal submitted monthly absent reports without evidence of any supervisory approval and the senior clerk was accepting the accuracy of these five employees' records without any mechanism for identifying discrepancies. Furthermore, since timesheets and absent reports were being submitted monthly, the senior clerk had no means to ensure that District employees had sufficient leave time available prior to their being paid for it. On a quarterly basis, employee leave accrual balances are printed on their check or direct deposit stub. This constitutes the only summary report dealing with the maintenance of the District's leave accrual records.

Because of the lack of policies and procedures covering leave time accruals, and the maintenance of leave accrual records by a non-District employee (BOCES employee), we reviewed a sample of 15 employees' leave accrual records during our audit period to ensure that earned leave was in accordance with the benefits authorized in applicable employee contracts or collective bargaining agreements. We also reviewed the same sample of 15 employees' leave accrual records to verify whether days when the employees were absent were properly deducted from each employee's balance of accumulated leave. Eleven of the 15 employees tested had discrepancies with their leave time.

We noted that three employees' leave accruals did not conform to the benefits authorized in applicable employee contracts or collective

bargaining agreements. One of the employee's was the Superintendent. The Superintendent's employment contract provides for 18 days of sick leave to be credited on July 1 of each successive year of employment with the District, three of which may be used for personal business. However, the records indicated that the Superintendent had accrued and used four personal leave days during the 2006-07 school year, which were incorrectly accounted for, separate and apart from her sick leave accruals, and had similarly accrued four personal days that were not provided for by her contract on July 1 of the ensuing school year. The four days of personal leave for each of the two years was valued at \$1,583 and \$1,833 respectively. We discussed the results of our testing with District officials and they took corrective action to properly account for these noted discrepancies prior to the end of our field work.

The other deficiencies involved two instructional employees. We noted the instructional employees' collective bargaining agreement states that at the beginning of each year, each teacher shall be credited with eight days to be used for serious illness in the immediate family, and that the family leave shall be non-cumulative. Our tested sample disclosed that two instructional employees' unused family leave days from the 2006-07 school year were carried forward and credited to their sick leave balances for the 2007-08 school year and, as a result, we reviewed all instructional employees' leave accrual records to determine the extent of this discrepancy. We determined that 117 days of unused family leave were carried forward from the 2006-07 school year to the 2007-08 school year, resulting in a liability of approximately \$24,000 to the District that was not supported by the collective bargaining agreement.

We also noted eight instances where leave time used was not always deducted from employee leave accrual records, which resulted from several clerical errors and a protocol for handling partial days of absence for the District that was established and used by the senior clerk. This informal protocol consisted of charging only one half day for employees who leave after working less than half day and not charging any leave for employees who work more than half of their day and then take time off. We determined that the Board had not authorized this protocol and none of the employees' contracts or collective bargaining agreements contained this provision.

Although the cost to the District resulting from the clerical errors and unauthorized accounting protocol disclosed by our testing was not substantial (\$525 and \$300, respectively), the cumulative impact of such errors and irregularities over time could result in a material liability. Accurate leave records are essential in determining the

proper amount of termination payments for employees either retiring or resigning from their positions and ensuring that District employees are only compensated for the amounts to which they are contractually entitled.

## **Recommendations**

3. District officials should adopt a comprehensive leave accrual policy that addresses the duties, records and procedures needed to ensure that leave time records are accurate and timely.
4. Someone independent of the maintenance of leave time records should review leave time accrual records and balances for accuracy periodically throughout the year.
5. District officials should ensure that leave benefits are properly authorized by and provided for pursuant to the terms of applicable collective bargaining agreements or other employment contracts.

## **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 an attachment which contains our preliminary draft findings. Because the audit report did not change as a result of our exit meeting, we did not include the attachments in Appendix A.



## St. Regis Falls Central School

PO Box 309, 92 North Main Street

St. Regis Falls, New York 12980

Telephone: (518)856-9421 Fax: (518)856-0142

March 12, 2008

[REDACTED]  
Office of the State Comptroller  
One Broad Street Plaza  
Glens Falls, NY 12801

Dear [REDACTED]

This is to respond to our preliminary draft findings of [REDACTED] of the Office of the State Comptroller (see attachment) delivered to this office by [REDACTED] February 14<sup>th</sup>, 2008. In compliance with your request that Superintendent of Schools Dovi transmit above mentioned letter to the Glens Falls Regional Office of the State of New York Office of the State Comptroller no later than 30 days following delivery to our Audit Committee, I have called your office, spoken with your secretary at 518-793-0057 and issued this letter to your files clarifying our intent in the two material findings noted by the examiner in the Draft Document.

**In the matter of Cash Transfers**, The St. Regis Falls Central School District will follow the recommendation of the Examiner as stated on Page #9 of the preliminary draft:

- 1.) District Superintendent Dovi in concert with the St. Regis Falls CSD School Board will establish a comprehensive cash transfer policy that adequately addresses the duties, records, and procedures required to implement effective controls over the District's cash transfer transactions.
- 2.) District Superintendent Dovi, at the July Organizational Meeting will take Board Action to appoint a District Treasurer who is employed by the District and discontinue the delegation of this duty to the BOCES Shared Business Office.

This Office of the Superintendent has met with the BOCES Shared Business Office to discuss the findings above and will budget and provide adequate additional on site resources to make this transition possible on an ASAP basis with formal documentation in our operating procedures to take place at the Formal Meeting of the Organizational Meeting to be held in July 2008.

Patricia A. Dovi  
Superintendent of Schools  
(518)856-9421 (Ext. 1)

Marc R. Czadzeck  
PreK-12 Building Principal  
(518)856-9421 (Ext. 2)

Susan M. Perkins  
Business Manager  
(518)483-6420

Warren W. Gaggin  
Director of Pupil Personnel Svcs.  
(518)856-9421 (Ext. 5)

Page Two

The formal corrective action plan will be submitted to your office no later than May 15<sup>th</sup>, 2008.

**In the matter of Leave Time,** The St. Regis Falls Central School District will follow the recommendation of the Examiner as stated on page #11 of the Preliminary Draft:

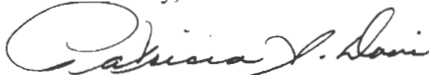
- 3.) District Superintendent Dovi, in concert with the St. Regis Falls CSD School Board, will adopt a comprehensive leave accrual policy that addresses the duties, records and procedures needed to ensure that leave time records are accurate and timely.
- 4.) An independent expert with demonstrated excellence in business office management will review leave time accrual records and balances for accuracy periodically throughout the year by thoroughly assessing the accuracy of leave time recording at least quarterly and send said review to the Office of the Superintendent to be included in the packet to the Board of Education quarterly for documentation, review and actuarial assessment.
- 5.) District Superintendent will ensure that leave benefits are properly authorized by and provided for pursuant to the terms of applicable collective bargaining agreements and/or other employment contracts, not to exclude memos of agreement.

The formal corrective action plan will be submitted to your office no later than May 15<sup>th</sup>, 2008 giving you a time line for the above stated Recommendations 1, 2, 3, 4, and 5 with a time line describing and defining anticipated dates of compliance.

N.B. Many of the above Recommendations are already in Research and Development for the final Corrective Action Plan, which must be submitted to you office no later than May 15, 2008.

We thank your office for your help in identification of potential risks to the St. Regis Falls Central School District and look forward to working with you as we bring our financial policies and procedures into alignment with the Comptrollers Recommendations. If you have any further questions or concerns, please contact my office at 518-856-9841. Thank you.

Sincerely,



Patricia A. Dovi  
Superintendent of Schools

pad/lar  
Attachments

## **APPENDIX B**

### **AUDIT METHODOLOGY AND STANDARDS**

Our overall goal was to assess the adequacy of the internal controls put in place by officials to safeguard District assets. To accomplish this, we performed an initial assessment of the internal controls so that we could design our audit to focus on those areas most at risk. Our initial assessment included evaluations of the following areas: financial oversight, cash receipts and disbursements, purchasing, 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, we obtained information directly from the computerized financial databases and then analyzed it electronically using computer-assisted techniques. This approach provided us with additional information about the District's financial transactions as recorded in its databases. Further, we reviewed the District's internal controls and procedures over the computerized financial databases to help ensure that the information produced by such systems was reliable.

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

We focused our attention on whether adequate internal controls were in place over cash transfer transactions. We interviewed officials and reviewed policy manuals. We reviewed a sample of 60 cash transfers made between July 1, 2006 and September 30, 2007, to determine if they were properly recorded and appropriate in nature.

To examine leave time, we interviewed officials, reviewed policy manuals, observed transactions, and examined leave accrual records, absent sheets, timesheets, collective bargaining agreements, and employment contracts, to determine the effectiveness of internal controls pertaining to leave accruals and any associated effects of deficiencies in those controls.

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.

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