



Tuxedo

Union Free School District

Internal Controls Over Payroll and Personnel Services and Information Technology

Report of Examination

Period Covered:

July 1, 2006 — February 29, 2008

2008M-74



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

June 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 Tuxedo Union Free School District, entitled *Internal Controls Over Payroll and Personnel Services and Information Technology*. 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 Tuxedo 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 Treasurer also serves as the payroll clerk. The District has a part-time Director of Technology who is also a teacher at the District.

Payroll expenditures (salaries and benefits) generally represent the most significant operating costs in a school district. According to District records, salary and fringe benefits equaled about \$10.4 million, or about 68 percent of the District's \$15.4 million in general fund expenditures for the 2006-07 fiscal year. The District has an information technology (IT) system that provides computer education and Internet access to students, communications by e-mail, storage of student data, maintenance of financial records, and reports to State and Federal agencies. The IT system and the data it holds are valuable District resources.

Scope and Objective

The objective of our audit was to examine internal controls over payroll and personnel services and information technology for the period July 1, 2006 through February 29, 2008. Our audit addressed the following related questions:

- Are internal controls over payroll and personnel services appropriately designed and operating effectively to adequately safeguard District assets?
- Are internal controls over information technology appropriately designed and operating effectively to adequately safeguard District assets?

Audit Results

We found weaknesses in the District's internal controls over payroll and personnel services and information technology, generally caused by a lack of policies and procedures. Because the District had not documented proper payroll procedures, errors occurred. One payroll had to be processed twice and the original payroll checks totaling approximately \$87,000 had not been voided and defaced and were stored in an unsecured cabinet. The failure to void and deface the checks that were processed in error increased the District's risk of possible fraud and abuse.

The District Treasurer also serves as the payroll clerk. He is responsible for entering new employees in the system, processing payroll, printing and signing paychecks and distributing them. In addition, the payroll certification process needs to be improved. These weaknesses in controls increase the risk that inappropriate payroll transactions will be processed and concealed. Our test of 233 payroll transactions did not reveal any significant exceptions.

Further, the District has not supplied the New York State Education Department (SED) with accurate information concerning administrators' salaries. By not reporting accurate amounts to SED, taxpayers do not have access to correct data that aid them in making informed decisions regarding the District's budget.

Lastly, the District needs to improve controls over its computerized data. Computer data was not adequately protected because backed-up data was not properly secured and the District has no formal disaster plan. As a result, District personnel had no guidelines or plan to implement to prevent the loss of data or to recover lost data in the event of a disaster. The District also has no formal process for notifying the Director of Technology and the Business Administrator when employees are hired or terminated. We tested eight former employees and found, on average, it took the District over six months from when the employee left the District until District officials terminated the user's computer access rights.

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 that they planned to take corrective action. Appendix B includes our comments on issues raised in the District's response letter.

Introduction

Background

The Tuxedo Union Free School District (District) is located in the Town of Tuxedo and parts of the Town of Warwick in Orange County. In addition, the District provides ninth through twelfth grade education to Greenwood Lake Union Free School District students. 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. The District Treasurer also serves as the payroll clerk

There are two schools in operation within the District, with approximately 645 students (approximately 300 are Greenwood Lake UFSD students) and 150 employees. The District's budgeted expenditures for the 2006-07 and 2007-08 fiscal years are approximately \$15.4 million and \$15.7 million, respectively, funded primarily with real property taxes, Greenwood Lake student tuition, State aid and grants.

During the 2006-07 fiscal year, the District paid salaries, wages, and fringe benefits totaling approximately \$10.4 million. This represents the most significant expenditure incurred by the District. The District has an information technology (IT) system that provides computer education and Internet access to students, communications by e-mail, storage of student data, maintenance of financial records, and reports to State and Federal agencies.

Objective

The objective of our audit was to examine internal controls over payroll and personnel services and information technology. Our audit addressed the following related questions:

- Are internal controls over payroll and personnel services appropriately designed and operating effectively to adequately safeguard District assets?
- Are internal controls over information technology appropriately designed and operating effectively to adequately safeguard District assets?

**Scope and
Methodology**

We examined internal controls of the Tuxedo Union Free School District for the period July 1, 2006 to February 29, 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 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. District officials generally agreed with our recommendations and indicated that they planned to take corrective action. Appendix B includes our comments on 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*.

Payroll and Personnel Services

The primary objective of internal controls over payroll processing is to ensure that employees are paid wages and salaries, and provided benefits to which they are duly entitled. District officials must establish comprehensive policies that establish a strong control environment and should regularly monitor those controls to ensure they are working effectively. Certain controls are designed to prevent errors and irregularities from occurring while other controls serve to detect errors and irregularities in a timely manner. Levels and limits of authority should be assigned and communicated to each person involved. Proper controls should also include a separation of duties, so that one individual cannot authorize, input and process payroll information exclusively.

Payroll expenditures (salaries and benefits) generally represent the most significant operating costs in a school district. According to District records, salary and fringe benefits equaled approximately \$10.4 million, or about 68 percent of the District's \$15.4 million in general fund expenditures for the 2006-07 fiscal year. District officials need to improve internal controls over payroll and personnel services. District officials did not develop payroll policies and procedures, did not properly segregate duties, certify the payroll and report the Superintendent's salary correctly to the State Education Department (SED).

Payroll Policy and Procedures

Internal controls for payroll normally consist of written policies and procedures that delineate employee responsibilities in preparing and disbursing payroll. Written procedures give clear directions for District personnel to follow when processing payroll.

The District does not have a written payroll policy or any written payroll procedures. The District has also failed to establish an effective system of controls to adequately oversee the activities of the Treasurer who also acts as the payroll clerk.

Because of this internal control weakness, we tested the District's payroll for our audit period and found that the District payroll clerk had processed the June 22, 2007 payroll twice. The original payroll checks totaling approximately \$87,000 had not been voided and defaced and were stored in an unsecured cabinet. We also found several instances where the payroll clerk did not understand how to correctly post a voided check and reissue a paycheck. These errors and irregularities occurred because the payroll clerk was new to his position and he was not thoroughly trained and did not have written

procedures for guidance. Although these errors have since been corrected, they would not have occurred if the District had provided the payroll clerk with clear procedural steps and training.

Segregation of Duties – Segregation of duties is the division of key tasks and responsibilities among the various employees and subunits of an organization. No one individual should control all the key aspects of a transaction or event. Activities such as payroll preparation and the delivery of checks should not be done by the same person. Further, District officials should establish procedures to ensure that payroll changes are approved, and additions to and removals from the payroll are made effective, through written authorizations.

The District Treasurer also serves as the payroll clerk. As Treasurer, he is the lone signatory of all District checks. As payroll clerk he is responsible for entering new employees in the system, processing payroll, printing and distributing paychecks. Although, the District has established some mitigating controls in the payroll processing function, such as written authorizations for pay changes, approval of all overtime by the Business Administrator and review of all bank reconciliations, the payroll clerk still performs all aspects of payroll processing, including signing all paychecks. As a result, there is an increased risk that inappropriate payroll transactions can be initiated or concealed.

Certified Payrolls – A certified payroll is one that has been examined and approved by an administrator who certifies that the persons included in the payroll have regularly performed their duties in accordance with the terms of their employment; and that any additions to or deductions from normal salary payments have been made pursuant to the District's bylaws. Further, these additions or deductions must be based on personnel records maintained by the District. The Board designated the Superintendent as the person responsible for certifying the payroll.

The Superintendent needs to improve the review of payroll warrants before certifying them. The current review of a summary sheet and a report of net payments made to employees is not a comprehensive review of payroll. Because the District does not have a proper segregation of duties over payroll functions, the Superintendent must perform a more complete examination of payroll including a review of gross amounts, additions, deletions, and overtime payments before certifying the payroll. Without a comprehensive review of payroll errors or irregularities could go undetected.

Because of the lack of segregation of duties and the incomplete payroll certifications, we tested 233 payroll transactions that occurred during our audit period. With the exception of minor errors in retirement reporting, we did not find any irregularities in the payroll functions. However, the lack of segregation of duties coupled with the incomplete payroll certifications, increase the risk that errors, misuse and loss of District assets could occur and go undetected.

Administrators' Salary Information

School districts have contracts and agreements with administrators, teachers, and non-instructional employees that provide pay schedules and various benefits, including paid leave, insurance, and other issues related to their terms of employment. When preparing proposed budgets school districts must present a detailed written statement of the money that will be required for the coming school year. Districts must present their proposed budget in three component parts: administrative, program and capital. The administrative component must include salaries of certified school administrators. The administrative salary statement must detail the total compensation including salary, benefits and any in-kind or other form of remuneration to be paid to the Superintendent of Schools, Assistant/Associate Superintendents, together with a list of certified administrators who will earn over \$104,000. Furthermore, districts are required to supply the Commissioner of Education with this information, which the State Education Department (SED) posts on its web-site for public review.

The District has not reported accurate salary information to SED for the Superintendent. For 2006-07, the District reported the Superintendent's salary as \$165,000 when he was actually paid \$180,933. In 2007-08, the District reported the Superintendent's salary as \$174,433. At that time, he was receiving his 2006-07 salary of \$180,933, which was to be retroactively increased by an amount agreed to by the Board.

When the wrong salary information is supplied to SED, taxpayers do not have access to correct data that would aid them in making informed decisions regarding a District's budget. We brought the reporting discrepancy to the Business Administrator's attention. She stated that it was a clerical error and in the future, administrators' salaries will be reported correctly.

Superintendent Evaluations – The Commissioner of Education's regulations require school boards to annually review the performance of their superintendents according to procedures developed by the school board in consultation with the superintendent. The Superintendent's contract stipulates that the

Board will evaluate the performance of the Superintendent annually, in writing by May 1st of each year. The evaluation and assessment is to be reasonably related to the duties of the Superintendent and the goals and objectives of the District during the year in question.

The Board did not comply with the Commissioner's regulations when it did not provide the Superintendent with a timely evaluation of his performance for the 2006-07 fiscal year. The Superintendent did not receive his evaluation until December 4, 2007, seven months after it was due and half-way through the current year. By not providing the Superintendent with a timely review, the Board is not providing clear written guidance and directions to the Superintendent. Furthermore, without written performance evaluations the Board does not have required documentation supporting their expectations for the Superintendent's performance. This lack of oversight limits the Superintendent's ability to meet performance goals and the Board's ability to properly monitor the Superintendent's performance and negotiate salary increases.

Recommendations

1. District officials should establish a payroll policy and develop written procedures for payroll processing.
2. If District officials are not able to adequately segregate duties within the payroll processing function, they should establish additional mitigating controls to oversee it.
3. The Superintendent should perform a more thorough review of payroll warrants prior to certifying the payroll.
4. The Board should accurately report the Superintendent's salary to the State Education Department.
5. The Board should provide the Superintendent with timely annual evaluations.

Information Technology

The District's information technology (IT) system and the data it holds are valuable District resources. The District relies on the IT system to provide computer education and Internet access to students, communicate by e-mail, store student data, maintain financial records, and report to State and Federal agencies. If the system fails, resulting problems could range from inconvenient to catastrophic. Even small disruptions can require extensive employee and consultant hours to evaluate and repair. A formal disaster plan should be established to provide guidance on the prevention of the loss of data and the recovery of data in the event of a disaster.

Disaster Recovery/ Back-ups

A formal disaster plan and other procedures should be adopted to ensure that data stored on computers and servers is backed-up (a duplicate copy of information made) on a routine basis, and that data can be restored in the event of a loss.¹ The District had no formal disaster plan. As a result, District personnel had no guidelines or plan to implement to prevent the loss of equipment and data or to recover lost data in the event of a disaster.

The District did not sufficiently address the safeguarding of computerized data. Back-up data was not properly secured at an off-site location. The District's computerized data is backed up on a nightly basis. However, the back-up tapes are located in the same room as the server. Although the building where the server is located is secure, a fire or other disaster could destroy or damage the server and back-up tapes at the same time.

Termination of Access Rights

Internal controls over users' access to the IT system provide reasonable assurance that computer resources are adequately safeguarded. To control electronic access, a computer system or application needs policies and procedures for authorizing and documenting changes to user access rights. It is especially important that an employee's termination or revocation of access rights be communicated immediately.

The District has no formal process for notifying the Director of Technology and the Business Administrator when employees are

¹ A disaster plan – sometimes referred to as a business continuity plan or business process contingency plan – describes how an organization is to deal with potential disasters. A plan consists of the precautions taken to minimize the effects of a disaster and to enable the organization to either maintain or quickly resume mission-critical functions. Typically, disaster recovery planning involves an analysis of business processes and continuity needs, and may include a significant focus on disaster prevention.

hired or terminated. We tested eight former employees and found on average it took the District 27 weeks from when the employee left the District until the user's access rights were terminated. Because of the inadequate internal controls over the IT system, the District is at an increased risk of unauthorized users accessing the system and causing the misuse, loss, or inappropriate modification or disclosure of the District's sensitive information.

Recommendations

6. District officials should develop a Disaster Recovery Plan.
7. The District should store back-up tapes off-site.
8. District officials should adopt policies and procedures to establish user access controls that safeguard the District's computerized data and other IT assets. These controls should include a process to notify the IT Director of employees' terminations.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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

Tuxedo Union Free School District
Administrative Offices

Route 17
Tuxedo Park, New York 10987

Mr. Joseph P. Zanetti
Superintendent of Schools

June 4, 2008

Ms. Dawn Cupano
Business Administrator

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

Dear ██████████

We are in receipt of the preliminary draft audit findings prepared by ██████████ and ██████████ based on their review of internal controls over payroll, personnel services and information technology. The preliminary draft was reviewed with ██████████ and ██████████ at a meeting in my office on May 20, 2008. Also in attendance at that meeting were Board of Education Vice President Diana Petrosky and Business Administrator Dawn Cupano.

The District thanks the Comptroller's Office for conducting its review and for the support and recommendations that both examiners provided during the course of the audit. We found them to be professional, resourceful and reasonable in their interactions with school district personnel.

Based on the review of the preliminary draft during the May 20th meeting, please note the following which was discussed in detail with your representatives:

Under Payroll and Personnel Services

1. The District does have procedures for payroll. Those procedures are in the process of being organized in a written manual. In addition, school district administration is formulating policy, with the assistance of school counsel, to provide improved direction for payroll processing. (Recommendation 1)
2. The preliminary draft cites "... payroll checks totaling approximately \$755,000 had not been voided and defaced and were stored in an unsecured cabinet." The actual amount of the payroll checks was approximately \$87,000 and some did have the word "void" hand printed on them. Check vouchers, utilized for direct deposit, all had "void" and "non-negotiable" machine printed on them. In the future, all checks will be appropriately voided and defaced by the District Treasurer in a timely manner. In addition, any checks that may be negotiated or cashed will be stored in a secured cabinet or safe.
3. Checks previously distributed by the District Treasurer are now distributed by the Business Office Secretary. (Recommendation 2)
4. The Superintendent of Schools reviews payroll warrants in greater detail, including net pay, gross pay, additions, deletions, and other supporting payroll documentation. (Recommendation 3)

See
Note 1
Page 18

See
Note 2
Page 18

Superintendent's Office: 845-351-4799

Business Office: 845-351-2296

Fax: 845-351-5296

5. The section entitled "Superintendent's Salary Information" should be re-titled to read "Administrative Compensation" to be consistent with the actual title of the report filed with the New York State Education Department. Future salary reporting will reflect subsequent year's budgeted appropriations for all administrators instead of the actual expenditures of the current year. (Recommendation 4)
6. It was noted that the Superintendent's evaluation was not completed in a timely fashion for 2006-07. This year's evaluation was completed by the board of education in accordance with Commissioner's Regulations in a timely manner. (Recommendation 5)

See
Note 3
Page 18

Under Information Technology

1. The Director of Technology has been charged with developing a Technology Disaster Recovery Plan to address guidelines and procedures that are to be followed in the event of loss of equipment and/or data. (Recommendation 6)
2. The District now stores back-up data tapes at an off-site location in a secure flame retardant safe. (Recommendation 7)
3. District administration and the Director of Technology are formalizing procedures to ensure that improved safeguards are in place to protect access to the District's computer equipment and data. User access rights to computers are now being provided or discontinued based on board of education action involving the hiring or termination of personnel. That information is communicated via the Superintendent's Office or actual minutes of the board of education meeting. In addition, administrative disciplinary action involving employees is immediately communicated, in writing, to the Director of Technology when suspension of access rights to computers or district data is warranted. (Recommendation 8)

We appreciate the opportunity to work with your office to improve school district operations. It is our goal to maximize efficiency and to safeguard taxpayer dollars. Please feel free to contact me if you need additional information or have any questions.

Sincerely,



Joseph P. Zanetti
Superintendent of Schools

JPZ:ns

APPENDIX B

OSC COMMENTS ON THE DISTRICT'S RESPONSE

Note 1

The District has not developed written policies and procedures. Subsequent to the audit, District officials informed us that they are in the process of developing written policies and procedures to implement our recommendation.

Note 2

The final report was changed from \$755,000 to \$87,000 to reflect the amount of actual checks left unsecured at the District. The original figure of \$755,000, which included direct deposit remittance stubs, represented the total payroll that had been left unvoided and unsecured.

Note 3

The final report subtitle "Superintendent's Salary Information" was changed to "Administrators' Salary Information" to better reflect the actual State Education Department title for the report in question.

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, information technology, retirement benefits, 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 database 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 database. Further, we reviewed the District's internal controls and procedures over the computerized financial database 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 review. We then decided upon the reported objectives and scope by selecting for audit those areas most at risk. We selected payroll and personnel services and information technology for further audit testing.

Within the payroll and personnel service area, we focused on the lack of segregation of duties and the lack of District policies and procedures, as well as pertinent laws and regulations related to payroll and Superintendent salary reporting. Within the information technology area we focused on user rights and lack of written policies and procedure. We examined the following records to determine the effectiveness of internal controls pertaining to the payroll processing function and to identify any associated effect of deficiencies found in these controls:

- Board Minutes
- Employee Contracts
- Personnel files
- Payroll reports, including payroll transaction history reports
- Payroll warrants
- W-4 Forms
- Time Sheets

- Leave Accrual records
- Computer Use Access reports

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

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