



Valley Stream Central High School District Internal Controls Over Financial Condition and Procurement

Report of Examination

Period Covered:

July 1, 2005 — December 31, 2006

2008M-110



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

July 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 can also identify strategies to reduce district costs and to strengthen controls intended to safeguard district assets.

Following is a report of our audit of the Valley Stream Central High School District, entitled Internal Controls Over Financial Condition and Procurement. This audit was conducted pursuant to the State Comptroller's authority as set forth in 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 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 Valley Stream Central High School District (District) is located in the Town of Hempstead, Nassau County. The District provides educational services to students in grades 7-12 of the following Union Free School Districts (UFSD): Valley Stream UFSD Thirteen, Valley Stream UFSD Twenty-four, and Valley Stream UFSD Thirty. The District is governed by a nine-member appointed Board of Education (Board). The Board is comprised of three elected Board members from each of three Districts. 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.

Scope and Objective

The objective of our audit was to examine the District's internal controls over financial condition and procurement for the period July 1, 2005 through December 31, 2006, except for our review of the District's level of fund balance, which we reviewed for the period 2004-05 through 2006-07. Our audit addressed the following related questions:

- Has the District taken adequate action to address the excessive fund balance in the general fund and to include realistic revenues and appropriation estimates in its adopted budgets?
- Has the Board established and appropriately monitored the implementation of internal control policies and procedures over the purchasing function?

Audit Results

The District has not taken adequate action to address the excessive fund balance. The Superintendent and Assistant Superintendent for Business did not prepare, and the Board did not approve, realistic budgets. Although, the Board appropriated a portion of fund balance to fund ensuing years' budgets, we found that revenues were consistently under-estimated, appropriations were consistently over-estimated, and the remaining fund balances were consistently in excess of the statutory retention limits. As a result, taxpayers paid more than necessary to sustain operations. For fiscal years ended June 30, 2005, 2006, and 2007, the District reported unreserved and unappropriated fund balances that exceeded the statutory limits by \$3.7 million, \$3.7 million, and \$3.5 million, respectively. District officials plan to gradually reduce the excessive fund balance and expect to exceed the limit until June 30, 2009. District officials indicated that they are trying to return the amounts to the taxpayers over a period of time longer than one year to smooth the effect on the real property tax levies.

The District needs to improve controls over purchasing. Although the Board has established an adequate procurement policy, which provides guidelines for an effective procurement process, the policy is not always followed. District officials did not solicit competitive proposals for six professional service contracts totaling \$561,117, or public bids for security service costing \$326,748. Further, there was no written contract or Board resolution to define the basis for payment for architectural services costing \$53,615. As a result, the claims auditor could not determine if the fees charged were correct and for properly authorized services. Due to these internal control weaknesses, there is an increased risk that goods and services may not be obtained in the most prudent and economical manner and payment could be made for charges that are not correct or authorized. Finally, District officials did not establish procedures for the reimbursement of eligible special education expenses. Consequently, District officials did not file the appropriate documentation with the State Education Department (SED) to obtain reimbursement for expenses, incurred during the 1999-2000 fiscal year, for special educational services for students with disabilities totaling \$11,137.

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 Valley Stream Central High School District (District) is located in the Town of Hempstead, Nassau County. The District provides educational services to students in grades 7-12 of the following Union Free School Districts (UFSD): Valley Stream UFSD Thirteen, Valley Stream UFSD Twenty-four and Valley Stream UFSD Thirty. The District is governed by a nine-member appointed Board of Education (Board). The Board is comprised of three elected Board members from each of three Districts. 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 four schools in operation within the District, with approximately 4,500 students and 610 full time employees. The District's budgeted expenditures for the 2005-06 fiscal year were \$81 million, funded primarily with State aid, real property taxes and grants.

Objective

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

- Has the District taken adequate action to address the excessive fund balance in the general fund and to include realistic revenues and appropriation estimates in its adopted budgets?
- Has the Board established and appropriately monitored the implementation of internal control policies and procedures over the purchasing function?

Scope and Methodology

We examined the internal controls over financial condition and procurement of the Valley Stream Central High School District for the period July 1, 2005 to December 31, 2006, except for our review of the District's level of fund balance, which we reviewed for the period 2004-05 through 2006-07.

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*.

Financial Condition

A school district's financial condition determines its ability to provide educational services to the students within the district. The Board, Superintendent, and Assistant Superintendent for Business are responsible for the effective financial planning and management of the District. The Superintendent, with the assistance of the Assistant Superintendent for Business, is responsible for developing proposed budgets, which are reviewed and approved by the Board and presented to the District's residents. The Board, Superintendent, and Assistant Superintendent are responsible for ensuring that accurate budgets are prepared, adopted, and amended, based on reasonable estimates of appropriations and the resources available.

An important aspect of budget preparation includes the reasonable estimate¹ of the fund balance that can be appropriated² to reduce real property taxes. During the scope of our audit, Real Property Tax Law limited the amount of unappropriated fund balance to no more than two percent of the next year's budget.³

The Superintendent and Assistant Superintendent for Business did not prepare, and the Board did not approve, realistic budgets. Although, the Board appropriated a portion of fund balance to fund ensuing years' budgets, we found that revenues were consistently under-estimated, appropriations were consistently over-estimated, and the remaining fund balances were consistently in excess of the statutory retention limits.

- 2004-05 – The District ended the year with an operating surplus of \$5 million due to unanticipated revenues of \$873,000 and expenditures and encumbrances being under budget by \$4.15 million. This increased the unreserved fund balance to \$6.5 million. District officials appropriated \$1.2 million for the next year's budget. However, this left an unappropriated fund balance of \$5.3 million, which was \$3.7 million in excess of the amount allowed by law.

¹ Fund balance projections include revenue received to date and the estimated revenue to be received during the balance of the year. These amounts are added to the prior year's unreserved fund balance. Expenditures to date, outstanding encumbrances, and estimated expenditures for the balance of the year are then subtracted to arrive at the year-end projected fund balance.

² Unreserved fund balance is uncommitted and therefore may be appropriated.

³ Effective July 1, 2007, legislation was enacted to change the Real Property Tax Law statutory limit for unappropriated fund balance to 3 percent of the 2007-08 budget, and to 4 percent of the 2008-09 and subsequent budgets.

- 2005-06 – The District ended the year with an operating surplus of \$3.7 million and recognized a prior period adjustment for accrued employee benefits of \$1.2 million. This increased the unreserved fund balance to \$10.2 million. District officials appropriated \$2.6 million for the next year’s budget and transferred \$2.2 million into reserves. However, this still left an unappropriated fund balance of \$5.4 million. Again, the District exceeded the legal limit by \$3.7 million.
- 2006-07 – The District ended the year with an operating surplus of \$4.7 million due to unanticipated revenues of \$1.4 million and expenditures and encumbrances being under budget by \$3.3 million. This increased the unreserved fund balance to \$10.1 million. Although District officials appropriated \$3.3 million for the 2007-08 budget and transferred \$627,000 into reserves, this still left an unappropriated fund balance of \$6.2 million. Even though the amount of fund balance that the District could retain had increased to 3 percent of 2007-08 budget, the District still exceeded the limit by \$3.5 million.

District officials have not adopted realistic budgets or appropriated sufficient amounts of fund balance. As a result, fund balances have accumulated in excess of the amounts allowed by law and taxpayers have paid more than necessary to sustain operations. District officials plan to gradually reduce the excessive fund balance and expect to exceed the limit until June 30, 2009. District officials indicated that they are trying to return the amounts to the taxpayers over a period of time longer than one year to smooth the effect on the real property tax levies.

Recommendations

1. The Superintendent and Assistant Superintendent for Business should prepare, and the Board should approve, budgets that realistically estimate the revenues and appropriations needed to finance District operations.
2. The Board and Superintendent should take steps to ensure that sufficient amounts of unreserved fund balance are appropriated so that the unappropriated fund balances do not exceed statutory limits.

Procurement Process

The overriding goal of the procurement process is to obtain services, materials, supplies and equipment of the desired quality, in the quantity required, at the lowest price, and in compliance with applicable Board and legal requirements. District officials are responsible for establishing controls to ensure that competitive proposals or bids are obtained, contracts are entered into or resolutions are adopted to indicate the basis for payment, and procedures are established for the reimbursement of eligible expenses to safeguard District assets and ensure that taxpayer dollars are expended in the most efficient manner.

The Board has established a policy that requires competitive proposals or bids to be obtained for certain expenditures. However, District officials do not always comply with the policy. In 2005-06, the District made payments to 140 vendors totaling approximately \$12 million that would normally be subject to competition. District officials did not obtain competitive proposals for six professional service contracts totaling \$561,117 and public bids for security service costing \$326,748, as required. Further, there was no written contract or Board resolution to define the basis for payment for architectural services costing \$53,615 and procedures were not established for the reimbursement of eligible expenses. As a result, there is an increased risk that goods and services may not be obtained in the most prudent and economical manner and payment could be made for charges that are not correct or authorized. In addition, the District was not reimbursed for special education expenses totaling \$11,137.

Professional Services

The District's purchasing policy requires that competitive proposals, also known as Request for Proposals (RFPs), be obtained from professional service providers whenever such services are needed to ensure that the District receives the best price for the service. The Board should enter into written contracts with professional service providers or adopt resolutions to indicate the contract period, the services to be provided and the basis for compensation, to ensure that there is a clearly defined and mutually agreed-upon basis for determining entitlement to payment.

District officials do not always enforce the policy provision to obtain RFPs or ensure there are written contracts or Board resolutions for professional services. In 2005-06, the District made payments to 40 professional service providers totaling approximately \$1.5 million. We tested payments to seven providers

for professional services such as legal, architectural, accounting, education and medical totaling \$626,637 to determine if RFPs were obtained and the lowest responsible vendor was selected. We found that RFPs were not obtained from six of the service providers with payments totaling \$561,117, and the District did not enter into a written contract, or adopt a Board resolution, for architectural services costing \$53,615.

The failure to ensure that RFPs are obtained, and written contracts are entered into, or Board resolutions are adopted to define the basis for payments increases the risk that services may not be obtained in the most prudent and economical manner, and does not allow the claims auditor to properly audit claims to determine if the fees charged are correct and for properly authorized services. This could lead to the unnecessary expenditure of taxpayer moneys.

Competitive Bidding

The District's purchasing policy mirrors General Municipal Law (GML) for competitive bidding. The policy and GML require the District to publicly advertise for competitive bids for purchases in excess of \$10,000 and public works contracts in excess of \$20,000.

District officials have not consistently enforced the policy requirement to acquire purchases and public work contracts through the competitive bidding process. We selected 11 purchase and public works contracts totaling \$734,567 to determine if bids were obtained and the lowest responsible vendor was selected. District officials did not request bids for security services costing \$213,488 during the 2005-06 fiscal year, and an additional \$113,260 for period July through December 2006.

The failure to ensure that public works contracts are acquired through the competitive bidding process increases the risk that services may not be obtained in the most prudent and economical manner, and could lead to the unnecessary expenditure of taxpayer moneys.

Reimbursable Expenses

School Districts frequently incur expenses for special educational services rendered to students with disabilities who are placed in a Children's Residential Project (CRP) or an Intermediate Care Facility (ICF). These expenses are reimbursable from State or Federal sources provided District officials file reimbursement claims and related documentation with the State Education Department (SED) within the prescribed period. Generally, claims must be filed within one year after the close of the school year when the services were rendered. In special cases, the Commissioner of Education may grant a waiver to extend the reimbursement period or excuse a late filing. District officials are responsible for establishing procedures

to identify reimbursable expenses and ensure that claims for reimbursement are filed in a timely manner.

District officials did not establish procedures to identify reimbursable expenses and file claims in a timely manner. During our review of payments for professional services, we found that District officials paid a service provider \$11,137 for services rendered to a student who was placed in CRP houses during the 1996-97 through the 1999-2000 school years. The documentation attached to the claims showed that the expenses would have been reimbursable. However, District officials did not submit the required documentation to SED and the provider was informed by SED that the statute of limitations had expired. As a result, the District became responsible for paying 100 percent of the cost.

Due to the failure to establish procedures for identifying reimbursable expenses and filing claims for reimbursement, the District was not reimbursed for expenses totaling \$11,137.

Recommendations

3. District officials should ensure that staff use the RFP process or other form of competitive vendor selection, as required by the purchasing policy, when procuring professional services.
4. District officials should ensure that written contracts are entered into or Board resolutions are adopted that clearly describe the professional services to be provided to the District and the basis for compensation. The claims auditor should question any professional service claim submitted for payment that is not supported by a written contract or Board resolution.
5. District officials should ensure that all public works contracts exceeding the statutory competitive bidding thresholds are acquired through the competitive bidding process.
6. District officials should develop procedures to identify reimbursable program expenses and file appropriate documentation to obtain reimbursement with SED within the prescribed period.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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

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

Valley Stream Central High School District
One Kent Road
Valley Stream, New York 11580-3398
www.vschsd.org

Marc F. Bernstein, Ed.D.
Superintendent of Schools
phone: 516-872-5601
fax: 516-872-5658

July 9, 2008

[REDACTED]
[REDACTED]
Office of the State Comptroller
NYS Office Building, Room 3A10
Veterans Memorial High Way
Hauppauge, New York 11788-5533

Dear [REDACTED]:

Please accept this Response to the Report of Examination for the period July 1, 2005-December 31, 2006 (2008 M-110) performed by the Office of the State Comptroller for the Valley Stream Central High School District. I am pleased to inform you that the District had already taken specific actions to address all of the recommendations contained in this Report with the exception of "security services."

1. **Excessive Fund Balance**

It is my expectation that the District's Unappropriated Fund Balance, as it enters the 2008-09 school year, will be within the 4% permissible limit. The District accepts the finding that its Unappropriated Fund Balance was excessive based upon the 2% cap in effect for the 2005-06 school year, as contrasted with the 4% cap which goes into effect with the school year beginning July 1, 2008. The District accepts its responsibility to more closely monitor its expenditures and revenues and to utilize that information in preparing its future fiscal year budgets. As noted in your Report, the District has had a multi-year plan to reduce the Unappropriated Fund Balance so to minimize the "spiking" of the tax rate and to enable the District to be in full compliance July 1, 2008.

2. **Use of RFP Process**

During the 2007-08 school year, prior to receiving your Report, the District addressed all the concerns expressed in this Report, namely issuing formal written proposals for a vast array of professional services. However, the District acknowledges that it had not, during the period of the audit, issued RFPs for the full array of professional services needed by the school district. The District has revised its school Board policy in this area, copy attached, and has issued and awarded purchase orders/contracts for the full array of professional services, such as school Board attorney, architect, internal auditor, claims auditor, etc. We have provided as an attachment to this Response copies of the school Board agendas for the months of June 2008 and July 2008, establishing a record of such

RFPs. Also attached to this Response is a list of RFPs issued for the 2008-09 school year and dates upon which the school Board approved these proposals.

3. **Architect's Contract**

This issue was remedied in fall 2007 when the District issued an RFP and awarded said contract at its school Board meeting of November 13, 2007, copy of Board resolution attached. The District acknowledges that it had not had a current contract with its District Architect prior to November 2007.

4. **Security Services**

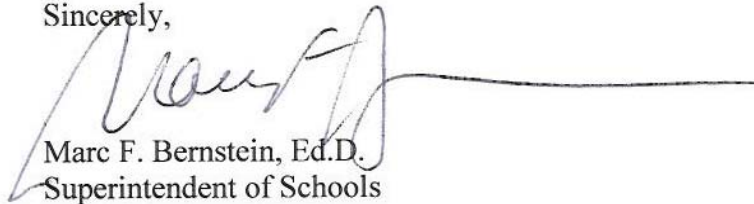
The District deeply regrets that the State Comptroller's Office will not permit the District to use a formal written Request for Proposal to secure security services. We believe that the hours worked by these individuals, 4 p.m. – 11:30 p.m., and the regular contact which occurs between security officers and students who participate in after school and evening events requires individuals who are specifically trained and/or experienced in working with students and community. If the District utilized weekend and 11 p.m. – 7 a.m. security, it would agree that the service should be bid. We will now bid this service

5. **Reimbursement of Eligible Special Education Expenses**

The District acknowledges that it did not submit in a timely fashion a reimbursement claim (for State Aid) for one special Education tuition. Namely, an expense incurred during the 1999-00 school year, for a three month period, did not result in a submission for State Aid, such claim being paid in September 2005 to the special education school. The District has revised its procedures to prevent such a recurrence.

In conclusion, the Valley Stream Central High School District is pleased to report that it had already addressed and taken specific measures to resolve all of the issues identified by the State Comptroller's Office (with the exception of security services) prior to receiving this Report.

Sincerely,



Marc F. Bernstein, Ed.D.
Superintendent of Schools

/rr
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.

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 objective and scope by selecting for audit those areas most at risk. We selected financial condition and procurement for further audit testing. Our examination included the following procedures:

- We reviewed audited financial statements and adopted budgets to analyze changes in fund balance, and evaluated the level of fund balance remaining as unreserved and unappropriated in the general fund as of June 30th each year.
- We obtained information from Administrators to understand the District's plan and intent for returning the excessive unreserved and unappropriated fund balance to the taxpayers and bring the District into compliance with section 1318 of the Real Property Tax Law.
- We reviewed the purchasing policy to determine if it adequately addressed the procurement of goods and services and complied with GML.
- We examined RFP, bid and quote documentation to determine if the lowest responsible vendor was selected.
- We compared paid claims to contracts to confirm rates and services, and examined contracts for evidence of authorized signatures and proper dates.

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 objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

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