



Windsor Central School District Internal Controls Over Selected Financial Activities

Report of Examination

Period Covered:

July 1, 2006 — January 22, 2008

2008M-149



Thomas P. DiNapoli

Table of Contents

	Page
AUTHORITY LETTER	2
EXECUTIVE SUMMARY	3
INTRODUCTION	5
Background	5
Objective	5
Scope and Methodology	6
Comments of District Officials and Corrective Action	6
APPOINTMENT OF A CLAIMS AUDITOR	7
Recommendation	9
CLASSIFICATION OF EMPLOYEES	10
Recommendation	10
USE OF COMPETITION	11
APPENDIX A Response From District Officials	12
APPENDIX B Audit Methodology and Standards	16
APPENDIX C How to Obtain Additional Copies of the Report	18
APPENDIX D Local Regional Office Listing	19

State of New York Office of the State Comptroller

Division of Local Government and School Accountability

November 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 Windsor 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

EXECUTIVE SUMMARY

The Windsor 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 entered into several cooperative service agreements with Broome-Tioga Board of Cooperative Educational Services (BOCES) to provide a number of services such as management support services, career support services, special education services, etc. The Board has appointed a BOCES employee as the District's claims auditor, who is responsible for reviewing and approving District claims prior to payment. The District's public employees are enrolled in the Employees Retirement System as part of their benefits packages. The Board has also appointed a BOCES employee as the District's purchasing agent. The Board has adopted a purchasing policy that established requirements for District staff to follow prior to making a purchase.

Scope and Objective

The objective of our audit was to determine if District officials were properly managing District operations to safeguard District assets for the period of July 1, 2006 to January 22, 2008. We expanded our audit period to the period July 1, 2005 to June 28, 2007 for our audit of the District's administration of employee retirement benefits. Our audit addressed the following related questions:

- Did the Board appoint a claims auditor in accordance with New York State Education Department regulations?
- Did the District's process for classifying workers ensure that the persons the District enrolled in the Employees Retirement System (ERS) were valid public employees?
- Did the purchasing agent ensure that District personnel sought competition for the purchase of goods and services as required by General Municipal Law and the District's procurement policy?

Audit Results

Adequate policies and procedures are an integral part of an internal control system. We found instances where District management did not establish adequate policies and procedures or ensure that District employees were adhering to existing ones. As a result, we found weaknesses with the District's appointment of its claims auditor and classification of employees.

The Board appointed an employee of BOCES as the District's claims auditor. This is against the New York State Education Department's (SED) guidance on interpreting regulations, which states that it may not be appropriate for a BOCES to provide claims auditing services to its component districts, since most of these districts would have material and significant contract payments to that BOCES. In addition, the Board appointed a second BOCES employee to serve as the District's deputy claims auditor; however, there is no provision in Education Law that permits the Board to appoint more than one claims auditor.

We noted weaknesses in internal controls over the District's process for classifying workers whom the District enrolls in the Employees' Retirement System (ERS). Although we did not find any material exceptions, these weaknesses increase the risk that the District could improperly enroll non-employees (independent contractors) in the ERS.

We found no material deficiencies in the District's compliance with GML or its own policies when obtaining competition for the purchase of goods and services.

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 Windsor Central School District (District) is located in the Towns of Colesville, Kirkwood, Sanford and Windsor in Broome 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. The Board has entered into several cooperative service agreements with the Board of Cooperative Educational Services (BOCES) to provide a number of services to the District, such as management support services, career services, special education services and other education-related services. The District paid more than \$4 million to BOCES during the 06-07 fiscal year and received more than \$2.1 million in BOCES State Aid for the same year.

Of the total amount that the District paid to BOCES during the 06-07 fiscal year, \$214,000 was for Central Business Office services which included payroll, accounting, budgeting and accounts payable, while the District paid an additional \$4,150 for cooperative purchasing services. The Board appointed a BOCES employee as the District's claims auditor, who reviewed and approved District claims prior to payment. The Board also appointed a BOCES employee as the District's purchasing agent.

There are five schools in operation within the District, with approximately 1,988 students and 343 employees. The District's budgeted expenditures for the 2007-08 fiscal year are approximately \$28.6 million which are funded primarily with State aid, real property taxes, and grants.

Objective

The objective of our audit was to determine if District officials were properly managing District operations to safeguard District assets. Our audit addressed the following related questions:

- Did the Board appoint a claims auditor in accordance with New York State Education Department regulations?
- Did the District's process for classifying workers ensure that the persons the District enrolled in the Employees Retirement System (ERS) were valid public employees?

- Did the purchasing agent ensure that District personnel sought competition for the purchase of goods and services as required by General Municipal Law and the District's procurement policy?

**Scope and
Methodology**

We examined claims auditing and purchasing for the period July 1, 2006 to January 22, 2008, and the District's process for classifying employees for the period July 1, 2005 to June 28, 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, a written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and forwarded to our office within 90 days. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. The Board should make the CAP available for public review in the District Clerk's office.

Appointment of a Claims Auditor

Conducting a proper audit of claims before the District pays them is an integral part of any internal control system. Education Law requires the Board to audit each claim voucher before authorizing payment. Education Law further authorizes the Board to adopt a resolution to appoint a claims auditor to perform this important function. The claims auditor assumes all of the Board's powers and duties for approving or disapproving claims against the District. The claims auditor must determine whether each claim is properly authorized and accurate, whether the purchase represents a valid District expense for goods or services, and whether the goods or services were actually received. The claims auditor is also required to report directly to the Board.

The Board may delegate the claims audit function by using inter-municipal cooperative agreements, shared services to the extent authorized by law, or independent contractors. However, SED guidance on interpreting regulations¹ states it may not be appropriate for a BOCES to provide claims auditing services to its component districts, because the District could have material and significant contract payments² to that BOCES. Further, there is no provision in law that permits the Board to appoint more than one claims auditor. The Board has the responsibility to establish controls over the claims audit process and to periodically monitor them to ensure that they are operating properly. Such controls include written policies and procedures detailing the duties and responsibilities of the claims auditor.

The Board adopted a claims auditing policy that established the claims auditor's responsibilities. The policy states that the claims auditor will examine and approve or reject all accounts, charges, claims or demands against the District. Furthermore, the claims auditor will certify all claims as ready for payment directly to the Treasurer and shall work with the Treasurer to develop appropriate procedures for auditing District claims.

On July 3, 2007 at the Board's reorganizational meeting, the Board appointed an employee of BOCES as the District's claims auditor. This appointment was contrary to the SED guidance, since the

¹ An amendment of the Regulations of the Commissioner of Education may be found at: http://www.emsc.nysed.gov/mgtserv/accountability_regs06.htm

² Contract payments include all payments paid to a BOCES for goods and services provided to the District, which if significant or material may impair the claims auditor's independence and result in a conflict of interest.

District has material and significant contract payments to the BOCES. During the 2006-07 fiscal year, the District paid more than \$4 million to BOCES for a variety of services, including \$214,000 for Central Business Office services. The BOCES package for Central Business Offices services includes claims auditing, along with payroll, accounting, budgeting and accounts payable. The District paid an additional \$4,150 for cooperative purchasing services. District officials told us that the District has additional procedures to audit BOCES claims for supplemental services.³ The Superintendent and the Assistant Superintendent for Instruction review the supplemental bill and identify charges that are inaccurate, questionable or need additional supporting documentation. After the initial review, they submit the bill to the Board for their review and approval. When the Board approves the bill, the purchasing agent creates a purchase order and submits it with the claim to the claims auditor, who then performs her normal audit procedures.

The Superintendent said the District receives State aid for having the claims audit service performed by BOCES. We did note that the District received State aid for its Business Office functions. Even if the District receives State aid for the BOCES' claims audit service by virtue of its being included in the Business Office package, the District should not conclude that SED has therefore approved the appointment of the BOCES staff as claims auditor.

The Board also appointed a second BOCES employee at its July 3, 2007 reorganizational meeting to serve as the District's deputy claims auditor. The Superintendent said he believed that two appointments were allowable by SED and that they enhanced the claims auditing process. However, Education Law provides for the appointment of only one claims auditor, who is required to audit all claims against the District.

We reviewed four claims totaling \$1,185,283 that were payable to BOCES from the 2006-07 and 2007-08 fiscal years to ensure that adequate documentation was provided to support the amount billed to the District and verify that the claims auditor performed a thorough review of each claim. We found no errors or irregularities with these claims. Although the District has additional procedures for reviewing BOCES claims, SED regulations are clear in prohibiting BOCES from serving as a claims auditor for its component districts.

³ A bill for supplemental services is a listing of BOCES charges for services that were provided to the District in addition to and/or that were not included in the base contract. These bills are separate claims from those that are derived from the base contract.

Recommendation

1. Board members should audit District claims themselves or appoint only one individual as the District's claims auditor who meets SED regulations.

Classification of Employees

Local governments and school districts obtain services from both public employees and independent contractors and consultants. The Office of the State Comptroller's *Financial Management Guide for Local Governments*⁴ (Guide) provides information to help distinguish between independent contractors and employees. The New York State and Local Retirement System (NYSLRS), which operates the Employees' Retirement System (ERS), provides its own checklist of indicators⁵ that can help localities and school districts make this determination correctly. In addition, as of April 3, 2008, enhanced regulations are available that more clearly define how local governments and school districts should classify professional service providers as either employees or independent contractors. These regulations are posted on the Office of the State Comptroller (OSC) website: <http://www.osc.state.ny.us/retire/employers/index.htm>.

For the period July 1, 2005 through June 28, 2007, we audited the status of persons who the District enrolled in ERS to determine whether these individuals met the criteria for employee classification as established by the Guide and ERS indicators. Although we did not find any material exceptions, the District had no formal procedures for staff to follow to distinguish employees from independent contractors, such as checking criteria related to the worker's supervision, reporting structure, work hours, benefits, and so forth. Instead, District officials based employee classification on general knowledge rather than specific criteria. This weakness in internal controls over the District's classification process increases the risk that the District could improperly enroll non-employees in ERS.

Recommendation

2. District officials should strengthen controls over the employee classification process to help ensure that they correctly determine the status of individuals who work for the District in compliance with the Guide and the enhanced regulations posted on the OSC website.

⁴ *Financial Management Guide for Local Governments*, Subsection 8.4020, page 1, issued December 1992

⁵ The NYSLRS Checklist: *Distinguishing Between an Employee and an Independent Contractor* (available from the NYSLRS)

Use of Competition

An effective procurement process enables school districts to obtain services, supplies, and equipment of suitable quality and quantity, from the best-qualified and lowest-priced source, and in compliance with Board and legal requirements. The use of competition in the procurement process helps the District to expend taxpayer dollars efficiently and guards against favoritism, extravagance, and fraud. General Municipal Law (GML) and the Board-adopted purchasing policy require District employees to solicit competitive bids for purchase contracts that exceed \$10,000, and public works contracts that exceed \$20,000, annually. The District's procurement policy requires District employees to seek competition for purchases that fall below the bidding thresholds. As an alternative to soliciting competition for purchases, the District may procure goods and services from contractors who have been awarded bids by the New York State Office of General Services (OGS), their County or an adjacent county, or by the Board of Cooperative Educational Services (BOCES), where available. GML also provides for exemptions from competitive bidding in the case of a declared public emergency.

We examined 44 purchases totaling \$641,534 to determine whether the District followed GML and its policy when procuring goods and services. We found no material deficiencies in the District's compliance with GML or its own policies when obtaining competition for these purchases. Based on the results of our tests, we concluded that District controls over purchasing are appropriately designed and operating effectively to adequately safeguard District assets.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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

Windsor Central School District

Jason A. Andrews, Superintendent of Schools

215 Main Street

Windsor, New York 13865

(607) 655-8216 - Phone

(607) 655-3553 – Fax

www.windsor-csd.org



November 7, 2008

████████████████████
Office of the State Comptroller, Binghamton Regional Office
State Office Building, Room 1702
44 Hawley Street
Binghamton, New York 13901-4417

Dear ██████████

Attached is the Windsor Central School District's response to the Office of the State Comptroller's audit (draft form) covering the period of July 1, 2006 through January 22, 2008. The Windsor Central School District is appreciative of the time spent by ██████████ and his team for the time spent explaining and discussing findings of the audit during the exit meetings with the Windsor Central School District Board of Education and school administrators.

Sincerely,

A handwritten signature in black ink that reads "Jason A. Andrews". The signature is written in a cursive, flowing style.

Jason A. Andrews
Superintendent of Schools

Enclosure

"The mission of the Windsor Central School District is to create a stimulating environment where students are independent learners and grow to become successful citizens. This environment is created by a challenging, integrated curriculum delivered by a caring and competent staff."

**Office of the State Comptroller's Audit (Draft Form)
Audit Response
Windsor Central School District
November 7, 2008**



Office of the State Comptroller's Audit Results – Finding 1

“The Board appointed an employee of BOCES as the District’s claims auditor. This is against the New York State Education Department’s (SED) Guidance on interpreting regulations, which states that it may not be appropriate for a BOCES to provide claims auditing services to its component districts, since most of these districts would have material and significant contact payments to that BOCES. In addition, the Board appointed a second BOCES employee to serve as the District’s deputy claims auditor; however, there is no provision in Education Law that permits the Board to appoint more than one claims auditor.”

Windsor Central School District Response

It is the belief of the Windsor Central School District that the hiring of a BOCES employee to perform the Claims Auditor duties is not only fiscally responsible, but also is in alignment with the recommendation found in many statewide reports supporting the consolidation and sharing of services. Having said this, the District does recognize the perceived potential conflict of interest when a BOCES employee audits the Windsor Central School District’s BOCES bills for payment to their employer (BOCES).

In addition, the Windsor Central School District thoroughly scrutinizes the BOCES bill. All charges are reviewed by the Assistant Superintendent for Business and Administrative Services, the Superintendent of Schools and the Board of Education before payment is approved, therefore limiting any potential conflict of interest arising from the fact that the claims auditor is an employee of BOCES. Furthermore, it should be noted that the audit did not reveal any instances where the internal claims audit function was improperly applied.

It is the district's understanding that conversations are being held by a statewide committee (latest conversations via a teleconference on October 24, 2008) at SED to develop a regulatory solution that will allow BOCES to continue to offer a claims auditor service--by permitting a BOCES Co-Ser to appoint a Claims Auditor to approve the payment of all bills except those from BOCES, and permit a non-BOCES employee, perhaps a Deputy Claims Auditor or individual of another title, to approve the BOCES bills. (It appears that current regulations do not permit a secondary appointment, and that the statewide committee will be discussing recommendations to address this type of structure.) It is the district's understanding that the committee is developing an outline for a proposal that will need changes to Commissioner's Regulations and possibly a legislative change.

The Windsor Central School District will comply with all regulations and legislation currently set forth and enforced by the New York State Education Department and will implement any new regulations and legislation that may result from the work of the statewide committee.

Office of the State Comptroller's Audit Results – Finding 2

“...we noted weaknesses in internal controls over the District’s process for classifying workers whom the District enrolls in the Employees’ Retirement (ERS). Although we did not find any material exceptions, these weaknesses increase the risk that the District could improperly enroll non-employees (independent contractors) in the ERS.

Windsor Central School District Response

The Windsor Central School District would like to emphasize that the Office of the State Comptroller’s Audit indicated and confirmed the District’s belief that workers are properly classified in respect to enrollment in the Employees’ Retirement System. The Windsor Central School District is also pleased that on September 24, 2008 the Office of the State Comptroller issued a bulletin, *Procurement and Disbursement Guidelines*, which both clarifies this concern and provides recommendations. The Windsor Central School District fully intends to continue to adhere to these guidelines and recognizes the need to clearly articulate and define a process for classifying workers. The Windsor Central School District plans to develop a Board approved written District policy regarding this matter.

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, classification of employees, 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, claims auditing, employee classification and purchasing for further audit testing.

In order to accomplish the objective of this audit and obtain valid audit evidences, we interviewed pertinent District officials and performed the following procedures:

Claims Auditing:

- We made inquiries to BOCES Central Business Office Management and personnel to gain an understanding of the claims auditing process.
- We tested 34 claims from the general, federal and cafeteria funds to determine if the claims were properly audited prior to payment, if they were reasonable, and if supporting documentation was adequate.
- We reviewed the BOCES base contract for 2006-07 fiscal year to determine the amounts billed to the District.
- We inquired with State Aid representatives from New York State Education Department to determine aid eligibility for certain BOCES services.
- We reviewed New York State Education Department's State Aid internet website to obtain data about State Aid received by Windsor CSD.

Classification of Employees:

- We reviewed the District's process for classifying workers to ensure that the District enrolls valid public employees, rather than independent contractors or consultants, in the Employees' Retirement System (ERS).
- We compared a judgmental sample of names of employees on the District's payrolls to those that were reported on the retirement system reports to verify that reported ERS members were on District payrolls.
- We asked District personnel about when and/or why certain individuals are not reported to the retirement system.
- We also asked District personnel about the method District staff used to determine the number of days worked and how they reported this to ERS.

Purchasing:

- We reviewed a judgmentally-selected sample of claims packages to ensure that purchases were made in compliance with GML requirements and the District's purchasing policy.
- We reviewed documentation pertaining to items that were bid during the 2006-07 fiscal year. We examined the days between the publish date and the open/reading date of items procured through competitive bidding to determine the typical amount of time the District takes to competitively bid planned purchases.
- We reviewed the Broome County website for County-awarded contracts, spoke with purchasing officers from the County purchasing office, and obtained copies of certain County contracts to determine if District purchases were on these contracts.
- We reviewed the OGS procurement internet website for State contract information and made inquires to a purchasing officer to compare State contract prices with amounts that the District paid.
- We made inquires to the Superintendent and Board members regarding the emergency declaration resolution that was adopted on July 22, 2006 to gain an understanding of the emergency declaration process.

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 C

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Steven J. Hancox, Deputy Comptroller
John C. Traylor, Assistant Comptroller

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