



Watervliet City School District Payroll and Claims Processing

Report of Examination

Period Covered:

July 1, 2011 — June 30, 2012

2013M-4



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

June 2013

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 Watervliet City School District, entitled Payroll and Claims Processing. 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 Watervliet City School District (District) is located in the City of Watervliet in Albany County. The District is governed by the Board of Education (Board) which comprises five 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 had a student enrollment of 1,300 as of June 30, 2012.

Scope and Objective

The objective of our audit was to examine the District's payroll and claims processing operations for the period July 1, 2011, to June 30, 2012. We extended our scope for leave accruals to include the ending balances for the 2010-11 fiscal year and the beginning balances for the 2012-13 fiscal year. Our audit addressed the following related questions:

- Has the District established internal controls to ensure the accuracy of payroll records for non-instructional employees?
- Are claims audited in a timely manner and do they have sufficient supporting documentation?

Audit Results

The District's non-instructional employees generally earn a fixed number of days of leave time each year for vacation, illness, or personal use and, in some cases, receive cash payments for a portion of those days that are unused at retirement.¹ However, it appears the leave time records for 12 employees were inaccurate with balances that exceeded the amounts allowed by 578.96 days, valued at \$94,480, or with balances that were less than the amounts earned by 26.7 days, valued at \$2,148. When leave time records are inaccurate, the District is susceptible to compensating employees for unauthorized amounts. In addition, the former Superintendent was overpaid by \$11,083 at retirement for 17.5 vacation days to which he was not entitled and a former employee was entitled to an additional \$13,773 at retirement because he was not paid for 56.25 sick days earned.

Twenty-six claims totaling \$83,562 contained no documentation to indicate they were audited by the claims auditor and 17 claims totaling \$41,226 were not audited until after payment. When claims are paid without being audited, or paid prior to audit, the District cannot detect or prevent improper payments before they occur.

¹ In accordance with collective bargaining agreements, employment contracts, policies, or Board resolutions

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 have already initiated corrective action. Appendix B includes our comment on an issue raised in the District's response letter.

Introduction

Background

The Watervliet City School District (District) is located in the City of Watervliet in Albany County. The District is governed by the Board of Education (Board) which comprises five 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 had a student enrollment of approximately 1,300 as of June 30, 2012.

The District has approximately 350 employees and the 2011-12 operating expenditures totaled approximately \$23 million for the general fund, \$1.76 million for the special aid fund, and \$780,000 for the cafeteria fund. These expenditures were funded with revenues from real property taxes, State aid, and Federal aid.

Annually, the Board appoints a claims auditor who, on the behalf of the Board, is responsible for ensuring that claims are legitimate and in accordance with District policy prior to authorizing payment.

Objective

The objective of our audit was to examine the District's payroll and claims processing operations. Our audit addressed the following related questions:

- Has the District established internal controls to ensure the accuracy of payroll records for non-instructional employees?
- Are claims audited in a timely manner and do they have sufficient supporting documentation?

Scope and Methodology

We examined the District's payroll and claims processing for the period July 1, 2011, to June 30, 2012. We extended our scope for leave accruals to include the ending balances for the 2010-11 fiscal year and the beginning balances for the 2012-13 fiscal year.

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 they have already initiated corrective action. Appendix B includes our comment on an issue 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, a written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, with a copy forwarded to the Commissioner of Education. 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.

Payroll

School districts generally establish the salaries and benefits for their employees in written labor agreements negotiated with collective bargaining units and individual employees. To ensure employees receive the compensation and benefits intended by the District, the Board must clearly define and authorize such payments. For employees not covered by employment contracts or collective bargaining agreements (CBAs), the Board may establish District-wide policies or pass resolutions to define their compensation and benefits. During the Board's review of CBAs and employment contracts, it is important that the Board clearly indicate its approval or disapproval of agreements and contracts, and any amendments made to those contracts, in the Board minutes. Written documentation of payroll authorization provides a framework for employee compensation that is clearly understood by everyone involved in the process.

Non-instructional employees earn leave time for vacation, illness, or personal use and, in some cases, receive cash payments for a portion of those days at retirement.² However, it appears the leave time records for 12 employees were inaccurate, with balances that exceeded the amounts allowed by 578.96 days, valued at \$94,480, or with balances that were less than the amounts earned by 26.7 days, valued at \$2,148. In addition, one former employee was overpaid at retirement for leave time days valued at \$11,083, and another was underpaid for leave time days valued at \$13,773.

Leave Accruals

Paid leave time is an employee benefit generally granted to District employees pursuant to CBAs, employment contracts, policies, or Board resolutions. Generally, employees earn a fixed number of days each year for vacation, illness, and personal use. Because the resolutions, policies, and agreements, in some cases, allow District employees to receive cash payments for a portion of their accrued vacation and sick leave time at retirement, it is especially important to maintain accurate leave accrual and usage records and regularly reconcile the leave balances.

The District did not properly administer the earning and carryover of unused leave accruals for non-instructional employees. We reviewed the leave time records of 25 non-instructional employees³ and found the District credited eight employees with 48 days in leave accruals to which they were not entitled, with a value of \$4,677, and the District failed to credit six employees with 16.7 days, valued at \$1,098.

² In accordance with CBAs, employment contracts, policies, or Board resolutions

³ Refer to Appendix C for the sample selection process.

In addition, based on policies and agreements provided by the District, certain employees have been permitted to carryover, from one year to the following year, more unused leave accruals than their policies or agreements allowed. We found that five non-instructional employees in our sample of 25 carried forward 499.79 more days than permitted, with a value of \$86,066. The majority of that time related to one employee. That employee carried forward 436.5 days (244 unused sick days and 192.5 unused vacation days) with a total value of \$79,740. According to the District's policy, this employee was permitted to carry forward 40 unused vacation days. The staff member responsible for administering leave accruals told us that they were unaware that this employee was only entitled to carry forward 40 unused vacation days.

We also extended our scope period by comparing the ending balances for the 2010-11 and 2011-12 school years to the beginning balances for the 2011-12 and 2012-13 school years, respectively. We found that the ending balances were not correctly entered as the beginning balances for the following year, resulting in two employees receiving 8.25 more vacation days, valued at \$756. Also, four employees had sick days that exceeded their ending balances by 22.92 days, valued at \$2,981, and another employee had a sick day balance that was less than their ending balance by 10 days, valued \$1,050.

While none of these employees have yet been compensated for their unused leave accruals, when employees' leave accrual balances are inaccurate, the District is susceptible to compensating employees for incorrect or unauthorized amounts.

Separation Payments

School districts often provide separation payments to employees for all or a portion of their earned and unused leave time when they leave district employment. The Board must ensure that separation payments are accurate and authorized by employment contracts or Board resolutions. During the audit period, two employees received separation payments that were not in compliance with the terms of their respective contracts.

The former Superintendent was overpaid by \$11,083. His contract stated that up to 10 unused vacation days at the end of the year may be carried forward to the following year or paid out to him. However, the District allowed the Superintendent to both carry forward up to 10 days of unused vacation days and receive a payout on up to 10 days. The former Superintendent's unused vacation day balance as of July 1, 2011, was 17.5 days. However, he received a payout of 10 days in prior years, so his carry-over balance should have been zero instead of the accumulated total of 17.5 days. This resulted in an additional

payment of \$11,083 for 17.5 days unused vacation days accumulated over the course of his employment.

In addition, it appears that the former athletic director may have been entitled to an additional \$13,773. During fieldwork, District employees told us that the former athletic director was covered under the Watervliet Administrators' Association contract. However, the District did not pay this employee half of his 106.5 unused sick days, or 53.25 days, which the employee was entitled to according to the employee's collective bargaining agreement. Also, the District overpaid the employee for three unused vacation days that he was not entitled to pursuant to the collective bargaining agreement. As a result, it appears this individual was entitled to \$14,523 for sick leave and was overpaid \$750 in vacation leave for a net underpayment of \$13,773.

At the exit conference, District Officials presented us with documents drafted the week prior to the exit conference stating that the District had an understanding with the former athletic director that he was a "year to year at will employee" and was not an administrator covered under the Watervliet Administrators' Association contract. Therefore, the former athletic director was not entitled to any of the benefits outlined in the Watervliet Administrators' Association contract. District officials did not provide us with any documentation from the athletic director's time of employment to support this understanding. Documenting such arrangements in writing at the time of employment would prevent any confusion or misunderstandings regarding the employment terms.

Recommendations

1. District officials should ensure that all employees receive the leave accruals to which they are entitled in accordance with their employment agreements.
2. District officials should ensure that all separation payments are calculated accurately and paid in accordance with employment agreements.
3. District officials should consider recovering apparent overpayments to the former Superintendent totaling \$11,083 and paying the former athletic director for the amounts he was apparently entitled to receive totaling \$13,773.
4. The Board should ensure all employment agreements are formalized in writing to ensure there is no ambiguity in the compensation and benefits due to the employees.

Claims Processing

An effective system for claims processing ensures that every claim against a district contains enough supporting documentation to determine that purchases comply with statutory requirements and district policies and that the amounts claimed represent actual and necessary expenditures. The claims auditor, on the behalf of the Board,⁴ is responsible for ensuring that claims are legitimate and in accordance with District policy prior to authorizing payment. The claims auditor must determine whether the claims are properly itemized and supported and whether the District has actually received the goods and/or services described in each claim by reviewing detailed receipts. Other than a few specific exceptions authorized by Education Law,⁵ all claims must be audited before payments can be made.

We found that 26 claims totaling \$83,562 contained no documentation to indicate that they were audited by the claims auditor, and 17 claims totaling \$41,226 were not audited until after their payment.

To determine if claims appeared to be for legitimate District purposes and were audited prior to payment, we selected 50 checks⁶ totaling \$125,527 from the general fund and traced them to supporting claims and to the warrants authorizing their payment. Twenty-six claims totaling \$83,562 contained no documentation to indicate they were audited by the claims auditor. While the remaining 24 claims were audited, 17 of these totaling \$41,226 were not audited until after they were paid. Generally, the claims were for a legitimate District purpose and contained sufficient supporting documentation. We did identify some minor discrepancies that we reported to District officials during the audit.

An environment where claims are paid without being audited, or prior to the claims auditor's audit and approval, weakens the District's system of internal controls over the claims process. When claims are audited after payment is made, the District cannot detect and prevent overpayments or improper payments before they occur.

⁴ Education Law requires the Board to audit all claims before they are paid, or to appoint a claims auditor to assume the Board's powers and duties to examine and approve or disapprove claims.

⁵ Education Law authorizes the Board to authorize, by resolution, the payment of certain claims (e.g., public utility services) in advance of audit. All such claims must still be presented for audit after being paid.

⁶ Refer to Appendix C for the sample selection process.

Recommendation

5. The Board should ensure that all claims, other than those exceptions allowed by Education Law, are audited and approved by the claims auditor before payment.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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

Dr. Lori S. Caplan
 Superintendent of Schools
www.watervlietcityschools.org

June 7, 2013

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 Christine Chartrand
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 Jennifer Donovan
 Matthew Ethier

[REDACTED]
 Office of the State Comptroller
 110 State Street – 9th Floor
 Albany, NY 12236

To Whom It May Concern:

The purpose of this correspondence is to acknowledge that the Watervliet City School District has received the draft copy of the audit conducted by the New York State Comptroller's Office.

We would like to thank the Comptroller's Office for its guidance and recommendations on the issues identified in the examination of the District payroll and claims processing for the period July 1, 2011 through June 30, 2012.

The District acknowledges the auditor's findings and is implementing a corrective action plan (CAP) to address each area. This CAP will be submitted to the Comptroller's Office for review and comment as required.

At this time, the District would like to respond to recommendation #3 on page 10 regarding separation payments for certain former employees:

1) As stated in the audit report, the former Superintendent received a separation payment which was not in compliance with the terms of his contract, resulting in an overpayment of \$11,083.

The district agrees with the Comptroller's Office that an error had been made and has already recovered the \$11,083 in overpayments.

This overpayment was inadvertent and was the result of a miscalculation of vacation days by the former Business Official. The former Superintendent had no knowledge of the excess payment and upon notification of the error, promptly returned the funds to the District.

Documentation, including a signed acknowledgement of the error from the former Superintendent along with a copy of the processed check, was presented to the Comptroller's Office at the District's exit conference. The funds have been deposited into the District's general fund.

Watervliet CITY SCHOOLS

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2) The audit report states that the former Athletic Director has not received but is entitled to a separation payment of \$13,773 according to the terms of the WCSD Administrators' Contract.

The District respectfully disagrees with this determination for the reasons discussed below.

The former Athletic Director had a verbal agreement with the previous Superintendent including that the individual would be an "at will" employee and would not be part of, nor be entitled to, any of the benefits associated with the WCSD Administrators' Contract. At no point did the individual receive contractual pay increases nor any other benefits stipulated in the Administrators' Contract.

See
 Note 1
 Page 15

A letter signed by the Administrators' Union President indicating that the former Athletic Director had never been a member of the Administrators' Union, did not contribute any union dues, and was not covered under their respective contract, was presented to the Comptroller's Office at the District's exit conference.

However, as a result of these findings, the District will ensure that the School Board adopts formalized written contracts for all employees to eliminate ambiguity in the compensation and benefits between the District and the employees.

All findings and recommendations will be addressed in the corrective action plan, which will be submitted to the Comptroller's Office within the allotted time.

We thank the Comptroller's Office for its thorough work and invite the Comptroller's staff to return and examine the improvements that we have and will put in place.

Respectfully submitted,

Mark Scully
 Board President
 Watervliet City School District



"Every Student, Every Day"

APPENDIX B

OSC COMMENT ON THE DISTRICT'S RESPONSE

Note 1

During fieldwork, District employees stated that the former athletic director was covered by the WCSD Administrators' Contract (referred to in our report as the Watervliet Administrators' Association contract). In the District's response to our audit, District officials state there was a verbal understanding between a previous Superintendent and the former athletic director that the athletic director would not be entitled to any of the benefits associated with the WCSD Administrators' Contract. It was not, however, documented as part of a written agreement. Due to the lack of a written agreement, there is ambiguity as to which benefits the former athletic director was entitled.

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, control environment, cash receipts and disbursements, purchasing, 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 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 on the reported objective and scope by selecting for audit those areas most at risk. We selected payments to non-instructional employees and claim processing for further audit testing.

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

Payroll

- We reviewed the employment records of 25 non-instructional employees to determine if their salaries were outlined in a contract and/or Board resolution and if they were paid at the proper contractual amounts. We used an electronic spreadsheet function to generate 25 random numbers that corresponded to the employees' positions within a list of non-instructional employees.
- We reviewed the leave time records of 25 non-instructional employees and compared the leave accruals carried forward from the end of the 2010-11 school year to the 2011-12 school year to the amounts authorized by the employees' contracts and/or Board resolutions. We also compared the annual leave accruals earned in the 2011-12 school year to the annual amounts authorized. To determine the monetary value of any differences, we used the employees' 2011-12 school year salaries or hourly rates to determine their daily rates and then multiplied those amounts by the employees' accrual difference. The daily rates were determined by dividing bi-weekly salaries by 10 or by multiplying hourly rates by their normal workdays. The standard day used for part-time cafeteria employees was 5.5 hours per day. We used an electronic spreadsheet function to generate 25 random numbers that corresponded to the employees' positions within a list of non-instructional employees.

- We compared the ending balances for vacation and sick leave accruals on June 30, 2011, and June 30, 2012, to the beginning balances on July 1, 2011, and July 1, 2012, respectively, to determine if the accruals from one year were correctly carried forward to the following year. Any differences were then multiplied by the employees' daily rates to determine the dollar value of the differences. The daily rates were determined by dividing bi-weekly salaries by 10, or by multiplying hourly rates by the number of hours in normal workdays. The standard day used for part-time cafeteria employees was 5.5 hours per day.
- We reviewed the employment records of employees who received separation payments during the 2011-12 school year. We compared the separation amounts paid to the amounts to which they were entitled based on Board resolutions, contracts, and accrual records.

Claims

- We interviewed District officials and employees and reviewed the Board's process and procedures for auditing and paying claims.
- We randomly selected 50 checks from a cash disbursement list for the general fund. We used an electronic spreadsheet function to generate 50 random check numbers for our sample, with our lower and upper bounds being the first and last checks written during our scope period. We excluded payroll transfers, voided checks, or other transfers that were not actual checks.
- We compared each check to the voucher packet and warrant to determine if the claim was mathematically accurate, if a purchase order was included in the voucher packet when applicable, if receipts were included in the voucher packet when applicable, and if the claim was for a proper District purpose. Each claim was also reviewed to determine if it was audited and if the audit was performed prior to payment. This review was done by discussing with the claims auditor when claims are audited and by comparing the check date to the date the claims audit was performed according to the warrant.

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.

APPENDIX D

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