



# Lindenhurst Union Free School District Credit Cards

## Report of Examination

Period Covered:

July 1, 2014 – October 31, 2015

2016M-179



Thomas P. DiNapoli

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# State of New York Office of the State Comptroller

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

July 2016

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 Lindenhurst Union Free School District, entitled Credit Cards. 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 New York State 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*

# Introduction

## Background

The Lindenhurst Union Free School District (District) is located in the Town of Babylon in Suffolk County. The District is governed by the Board of Education (Board), which is composed of nine 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 District's chief executive officer and is responsible, along with other administrative staff, for the District's day-to-day management under the Board's direction.

The Assistant Superintendent for Business (Assistant Superintendent) is responsible for overseeing the District's Business Office and supervising employees who maintain the District's financial accounting records and prepare financial reports. The District's purchasing agent is responsible for authorizing purchases, including those made with credit cards.

The District operates eight schools with approximately 6,170 students and 1,340 employees. The District's expenditures for the 2014-15 fiscal year were \$144 million, which were funded primarily by real property taxes and State aid. The District's budgeted appropriations for the 2015-16 fiscal year were \$148.5 million.

## Objective

The objective of our audit was to examine the District's credit card purchases for appropriate use and compliance with the District's policies. Our audit addressed the following related question:

- Did District officials establish procedures governing the issuance and use of District credit cards?

## Scope and Methodology

We examined the District's credit card purchases for the period July 1, 2014 through October 31, 2015.

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. Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or relevant population size and the sample selected for examination.

**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 agreed with our recommendations and indicated that they planned to initiate corrective action.

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of General Municipal Law, Section 2116-a (3)(c) of New York State 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.

## Credit Cards

Because credit cards can be used almost as easily as cash, it is critical that District officials oversee their use. A sound credit card policy requires that officials implement effective credit card procedures before making cards available to employees. The policy should identify authorized users, define credit limits, describe the types of purchases allowed and specify the prior approval and documentation required to support each purchase. The policy also should prohibit cash advances, address the methods to recover money from improper card use and include procedures over card custody and use to ensure accountability and responsibility. Adequate credit card procedures help ensure that card use is monitored, unnecessary costs (e.g., finance or late charges) are prohibited and established purchasing procedures are followed.

A properly functioning purchase order system helps control expenditures by ensuring that purchases are properly authorized and preapproved and that adequate funds are available. Therefore, purchase orders should be issued before purchasing goods or receiving services. A confirming purchase order is a purchase order issued after the goods or services have already been ordered or received. District officials should control and limit the use of confirming purchase orders to emergency situations because such purchases circumvent the purchasing approval and price verification process. Additionally, all increases to purchase order amounts should be approved before goods are ordered or services are received to ensure sufficient appropriations are available to pay for these purchases.

District officials need to improve the procedures established to govern the issuance and use of District credit cards. The District's policy, adopted in February 2009, addresses the use of credit cards for actual and necessary District expenditures. The policy authorizes the Superintendent to identify credit card users by job titles and instructs the Superintendent, Assistant Superintendent and purchasing agent to establish regulations for card issuance and use. Business Office personnel are required to maintain a list of authorized users and to submit the list to the Board at each annual reorganization meeting.

The Board established a maximum credit card spending limit of \$5,000 per card and an aggregate monthly credit limit of \$8,000 for all District credit cards. The policy stipulates that purchasing procedures should not be circumvented and requires all claims to have original receipts attached and be audited and approved before payment. The policy also outlines individual card holder responsibilities and the consequences for noncompliance. Credit card procedures require

the Assistant Superintendent to review and approve purchase orders, receipts and the general purpose credit card statements.

During our audit period, the District had two credit card accounts and 29 credit cards. One account was for general purpose purchases with two credit cards and the other account was for fuel purchases with 27 fuel credit cards. While the credit card policy is extensive, it did not require employees to acknowledge receiving the policy or address cash advances available with the general purpose cards. We reviewed 15 credit card payments<sup>1</sup> totaling \$32,906 for purchases made using these credit cards to determine whether the purchases were for legitimate District purposes and complied with the District's policy and procedures and whether the cards were adequately safeguarded and used only by authorized personnel.

The purchases we reviewed were generally for legitimate District purposes. However, District officials did not always follow the District's credit card policy and procedures. The Superintendent did not identify the job titles of all employees that had custody of District-issued credit cards, Business Office personnel did not submit a list of authorized card users to the Board annually and the Board did not approve a list of employees who used fuel cards.

While the Superintendent provided the Board with the names and job titles of users for the two general purpose credit cards (Assistant Superintendent and Treasurer), he did not provide this same information for the fuel credit cards. Instead, the Board approved an itemized list of 27 fuel credit cards, which included the credit card assigned to each specific vehicle or piece of equipment.

District officials told us that because a fuel card is assigned to a vehicle or piece of equipment, they do not maintain a Board-authorized list of fuel card users. Officials also told us that although the Business Office's principal account clerk maintains a list of 20 employees identified as fuel card users and the plant facilities administrator (administrator) oversees these employees, the Board did not approve this list.

Additionally, the credit card monthly statements for both the fuel and general purpose credit accounts indicated that the aggregate monthly credit limit was \$15,000 for all cards issued, \$7,000 more than the Board-authorized aggregate monthly credit limit for all cards issued. Further, although the policy limits each card to a maximum spending limit of \$5,000, District credit cards did not have a maximum spending limit.

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<sup>1</sup> See Appendix B for more information on our sampling methodology.

Fuel Credit Cards – During the audit period, District officials paid \$64,726 to a fuel credit card company for buildings, grounds and maintenance department (department) fuel purchases made with 27 fuel credit cards. One card was assigned to each of 24 vehicles and three cards were used to purchase fuel for small equipment and tractors. Each department employee had a personal identification number (PIN) which, when used, identified that employee. According to officials, employees must enter the vehicle’s odometer reading and PIN to fuel a vehicle or, in the case of small equipment, a specific predetermined number as the odometer reading and PIN.

We reviewed five fuel credit card payments (420 charges) totaling \$24,448 made during five months of our audit period. All these purchases appeared to be for legitimate District purposes. Each claim had a properly authorized purchase order and had an original receipt attached and was reviewed and approved by the claims auditor, as required by the policy.

We did not identify any unauthorized use of fuel card purchases we reviewed. However, we determined that the fuel credit cards were not properly safeguarded because the administrator created the PIN for each card and employees were not required to change PINs once they began using the cards. Additionally, these cards were stored inside the vehicles they were assigned to rather than maintained by the users or secured in District offices.

Additionally, we found 10 instances where employees entered incorrect odometer readings and were still able to purchase fuel. The administrator explained that the credit card system and the gas stations cannot detect when incorrect information has been entered, so the employee will still be allowed to purchase fuel. He told us that when there were inconsistencies on the receipts or statements, he checked to see if there were obvious errors of a missing, additional or inverted number in the entered odometer reading and noted that on the receipt. However beyond that, District officials did not follow up on these inconsistencies.

We identified one instance where an employee did not enter an odometer reading but was able to purchase fuel. The administrator was unaware that employees could complete transactions without entering odometer readings. The District also incurred late fees of \$355 for two months we reviewed and exceeded the policy’s maximum per card spending limit by \$213 in February 2015. District officials explained that late fees were incurred because they did not receive their statement for that month, were billed for two months and were charged late fees in the subsequent month. Officials were unaware that the credit limit had been exceeded.

Because employees were able to use credit cards when incorrect odometer readings were entered and District officials did not compare credit card receipts with the odometer readings contained on the monthly credit card statements, officials cannot be sure that only District vehicles are fueled with District credit cards. Further, late fees are an unnecessary cost and should be avoided.

General Purpose Credit Cards – The Assistant Superintendent and the Treasurer were each issued a general purpose credit card to purchase goods and services, which totaled more than \$10,000 during the audit period. We reviewed six months of payments (29 charges) totaling \$8,458.

The payments we reviewed were generally itemized and for proper District purposes. However, we identified 14 instances for purchases totaling \$10,459 when District employees did not follow the credit card policy and purchasing procedures (some purchases had more than one deficiency). For example, there were eight instances when credit card purchases totaling \$3,564 were made by information technology department (IT department) employees from an Internet retailer.

These purchases included a convertible laptop, printers, headsets, fastening tape, server rack cables, power strip, message tracker, domain renewal and hand sanitizer. District officials created an online account with the retailer for the IT department with the District's credit card information. However, the Board had not authorized any IT department employee to use District credit cards.

Additionally, 14 purchases totaling \$6,553 were not properly authorized because purchase order amounts were increased or purchase orders were issued after the goods or services were ordered. Eleven of these purchases totaling \$4,230 had confirming purchase orders that were issued between one to 17 days after the goods or services were ordered. For example, the purchase order dated May 15, 2015 for the purchase of four printers totaling \$2,426 was attached to an invoice dated May 13, 2015.

Purchase orders for the remaining three purchases totaling \$2,323 were increased after the invoice dates because the balances were insufficient to cover the cost of items already purchased. Approvals for purchase order amounts ranged between one and five days after the invoice dates. For example, a purchase order for \$500 dated May 12, 2015 was attached to an invoice for file cabinets totaling \$1,734 dated June 16, 2015. The purchasing agent approved an increase of \$1,661 to this purchase order on June 17, 2015.

Lastly, the general purpose cards have a cash advance limit of \$3,000. Such advances were not addressed by the District's policy or procedures. This feature increases the risk that unauthorized cash withdrawals could occur. We did not identify any instances of cash advances used during the months we reviewed, and the Assistant Superintendent told us that she reviews the statements to make sure cash advances are not being used.

Because District officials do not enforce the District's policies and procedures, there is a risk that the District could pay for unauthorized items or that improper purchases could be made with District funds. Moreover, when purchases are made without properly approved or sufficient purchase orders, there is an increased risk that the District will exceed budgeted appropriations.

## **Recommendations**

The Board should:

1. Amend its credit card policy to address the number of credit cards to be maintained and require users to acknowledge receiving the policy.
2. Include authorized fuel credit card users on the list of approved fuel credit cards.
3. Ensure that cash advances on District credit cards are no longer allowed.

The Superintendent should:

4. Identify all credit card users by job title.

District officials should:

5. Maintain a complete list of those employees who are issued credit cards and report this information to the Board at each reorganizational meeting.
6. Ensure credit card maximum spending and account credit limits are in accordance with the limits authorized by the Board-adopted credit card policy.
7. Ensure that only authorized users can access and make purchases with District credit cards.

The purchasing agent should:

8. Ensure that purchase orders are prepared and approved before purchasing goods and services and limit the use of confirming orders to emergency situations.
9. Ensure that increases to purchase orders are approved before goods are ordered or services are received.

## **APPENDIX A**

### **RESPONSE FROM DISTRICT OFFICIALS**

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



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Daniel E. Giordano

*Superintendent of Schools*

July 20, 2016

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Ladies and Gentlemen:

The following is the LindenHurst Union Free School District's response and Corrective Action Plan to the recent audit report entitled *Credit Cards, Report of Examination 2016M-179*. We have outlined corrections that have occurred or are planned in response to each recommendation, who is responsible within the school district for implementation, and the implementation date or projected implementation date.

### Response:

#### *1. Fuel Credit Cards*

- a. New procedures were implemented in regard to safeguarding these credit cards
  - i. All Credit Cards are now kept in the Facilities Administrators office and disbursed to authorized employees when it is necessary to purchase fuel
  - ii. Fuel Purchases have been reduced to two days a week and will be closely monitored by the Facilities Administrators Office
  - iii. A complete list of Credit Cards with authorized employee name, vehicle and title is kept by the Facilities Administrator and Business Office. This list is provided to the Board of Education at the organizational meeting for approval.
  - iv. The vendor who issues the fuel credit cards is not cooperative with the needs of a school district and refused to reverse the fees regardless of the district's ability to prove the payments, via cancelled checks, were made in a timely manner. Procedures were put in place to prevent late fees from occurring in the future which require a fee to receive reports necessary for cross reference to the invoices prior to payment in a timely manner. We have been actively pursuing alternative options to using the current vendor. At this time we have been unsuccessful in finding an alternative that provides the same level of detail and accountability.

## 2. General Purpose Credit Cards

- a. The [REDACTED] account was setup to notify both the Treasurer and Assistant Superintendent both authorized users of the credit card, immediately upon placement of an order for security reasons. Additionally, the credit card information was not visible to the employee in the IT department given access to the [REDACTED] account. The ability to purchase through [REDACTED] has been removed from the IT department.
- b. Requisitions for all online purchases were entered and approved by the supervisor and Assistant Superintendent for Business prior to the online order being placed. However, the requisitions were not approved by the Purchasing Agent and converted to a purchase order before the online orders were placed. The business office has reiterated to the staff that a requisition approval is not sufficient authorization for a purchase. Employees were reminded that the order cannot take place prior to the approval of the Purchasing agent via a purchase order.
- c. Cash advance was not requested during the application of the credit card. The district immediately attempted to remove the cash advance limit when it was brought to our attention. The credit card company agreed to remove the cash advance. When we received the next invoice we noticed it was not removed but instead limited to \$1,000. We contacted the bank again and we were told they could only reduce the limit at this time and could not remove the ability as requested. The district closed the account when this requirement could not be accommodated.

### **RECOMMENDATIONS:**

1. The Board should amend its credit card policy to address the number of credit cards to be maintained and require users to acknowledge receiving the policy.

#### **Corrective Action Plan:**

The district has revised the credit card policy which was adopted on June 29, 2016

Person Responsible: Assistant Superintendent for Business  
Implementation Timeline: June 29, 2016

2. Include authorized fuel credit card users on the list of approved fuel credit cards.

#### **Corrective Action Plan:**

The district added the employee name to the credit card list provided to the Board of Education at the Organizational meeting.

Person Responsible: Plant Facilities Administrator  
Implementation Timeline: July 13, 2016

3. Ensure that cash advances on District credit cards are no longer allowed.

#### **Corrective Action Plan:**

The district immediately contacted the credit card company to have the cash advance ability removed. The district has closed the district credit card when the cash advance could not be removed. Any future credit card account will only be opened if the ability for a cash advance can be restricted.

Person Responsible: Assistant Superintendent for Business  
Implementation Timeline: June 30, 2016

4. Identify all credit card users by job title.

**Corrective Action Plan:**

The district updated the fuel credit card list maintained in the Facilities Department to include the employee name and title.

Person Responsible: Plant Facilities Administrator  
Implementation Timeline: July 13, 2016

5. Maintain a complete list of those employees who are issued credit cards and report this information to the Board at each reorganizational meeting.

**Corrective Action Plan:**

The district updated the fuel credit card list maintained in the Facilities Department to include the employee name. This list was provided to the Board of Education at the Organizational meeting for approval.

Person Responsible: Plant Facilities Administrator  
Implementation Timeline: July 13, 2016

6. Ensure credit card maximum spending and account credit limits are in accordance with the limits authorized by the Board-Adopted credit card policy.

**Corrective Action Plan:**

The Credit Card Board policy was amended to allow credit limits that are necessary to meet the needs of the district. The policy was adopted on June 29, 2016. The credit limits were brought to the attention of the Accounts Payable department and a copy of the policy given to them for future reference.

Person Responsible: Assistant Superintendent for Business  
Implementation Timeline: June 29, 2016

7. Ensure that only authorized users can access and make purchases with District credit Cards.

**Corrective Action Plan:**

Authorization to all online purchases has been removed. The credit card information previously attached to an online account has been removed.

Person Responsible: Assistant Superintendent for Business  
Implementation Timeline: June 30, 2016

8. Ensure that purchase orders are prepared and approved before purchasing goods and services and limit the use of confirming orders to emergency situations.

**Corrective Action Plan:**

Procedures are in place to address confirming purchase orders. Requisitioners are required to provide a written explanation for all confirming purchase orders. Online purchases were found to be an issue that was not being identified by the purchasing agent and therefore authorization to all online purchases has been removed.

Person Responsible: Assistant Superintendent for Business  
Implementation Timeline: June 30, 2016

9. Ensure that increases to purchase orders are approved before goods are ordered or services are received.

**Corrective Action Plan:**

Procedures have been revised to ensure timely input of purchase order increases to avoid the increases from being entered into the system after goods or services are received.

Person Responsible: Assistant Superintendent for Business  
Implementation Timeline: June 30, 2016

Sincerely yours,

Daniel E. Giordano  
Superintendent of Schools

Cc: New York State Education Department  
Office of Audit Services, Room 524 EB  
89 Washington Avenue  
Albany, NY 12234

Electronically to: [OAS@mail.nysed.gov](mailto:OAS@mail.nysed.gov)

## APPENDIX B

### AUDIT METHODOLOGY AND STANDARDS

To achieve our audit objective and obtain valid evidence, we performed the following procedures:

- We interviewed District officials, Board members and District staff to determine the credit card procedures in place and gain an understanding of credit card issuance and use.
- We reviewed the District's credit card policy.
- We reviewed a list of employees who were issued credit cards.
- We reviewed credit card statements (both fuel and general purpose) to identify credit limits and the employee names listed on each account and determine whether cash advances were made.
- We reviewed the monthly credit card statements and judgmentally selected the three months with the largest payment amounts for each of the two credit card accounts (six months in total) during our audit period. The three largest payments for the fuel card were in February, March and September 2015. The three largest payments for the general purpose card were July and November 2014 and June 2015. We examined all transactions for both accounts for these six months. We obtained all payments made for both credit card accounts for the selected months, which resulted in 16 payments (10 for the general purpose account and six for the fuel account). During our review of these payments, we determined that one fuel credit card payment was voided. This reduced our sample to 15 payments (10 for the general purpose account and five for the fuel account) and our review to five months of payment transactions for the fuel account.
- We reviewed the selected credit card payments to determine if payments were properly approved and supported, purchases were for District purposes and the District's purchasing and credit card policies and procedures were followed.
- We reviewed the odometer readings listed on fuel credit card statements for discrepancies.

We conducted this performance audit in accordance with 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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