



Vertus Charter School

Conflict of Interest and Information Technology

Report of Examination

Period Covered:

July 1, 2014 – September 1, 2016

2016M-344



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

December 2016

Dear School Officials:

A top priority of the Office of the State Comptroller is to help charter school officials manage school financial operations efficiently and effectively and, by so doing, provide accountability for money spent to support school operations. The Comptroller audits the financial operations of charter schools outside of New York City to promote compliance with relevant statutes and observance of good business practices. This oversight identifies opportunities for improving school financial operations and Board governance. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard school assets.

Following is a report of our audit of the financial operations of the Vertus Charter School, entitled Conflict of Interest and Information Technology. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Section 2854 of the New York State Education Law, as amended by Chapter 56 of the Laws of 2014.

This audit's results and recommendations are resources for school officials to use in effectively managing financial operations and in meeting the expectations of the taxpayers, students and their parents. 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

A charter school is a public school financed by local, State and federal resources that is not under the control of the local school board and is governed under Article 56 of Education Law. Charter schools generally have fewer legal operational requirements than traditional public schools. Most of the regulations for a charter school are contained in Article 56 and its bylaws, charter agreement and fiscal management plans, as well as the *Financial Oversight Handbook*.¹

The Vertus Charter School (School) is an educational corporation that operates as a charter school in the City of Rochester in Monroe County. The School was granted a five-year charter by the Board of Regents of the University of the State of New York in December 2013. The oversight for School operations is provided by the Board of Trustees (Board), which is composed of seven members. The Board is responsible for the general management and control of the School's financial and educational affairs. The School's chief executive officer (CEO), chief operating officer (COO) and Business Manager are responsible for the District's day-to-day management under the Board's direction.

The School operates one building with 130 students in grades nine and 10 and has 41 employees. The School ended the 2015-16 fiscal year with \$2.9 million in expenses. The School's 2016-17 fiscal year budgeted expenses total \$4.8 million. These expenses will be funded primarily with revenues derived from billing the area school districts for resident pupils (86 percent) and from certain State and federal aid attributable to these pupils (9 percent).

Scope and Objectives

The objectives of our audit were to review the School's financial activities for conflicts of interest and to assess the controls over information technology (IT) for the period July 1, 2014 through September 1, 2016. Our audit addressed the following related questions:

- Did the Board ensure that School officials and employees did not have a prohibited interest in School contracts?
- Did School officials properly safeguard School IT assets?

¹ The Charter Schools Institute of the State University of New York (SUNY) publishes the *Financial Oversight Handbook* to provide SUNY-authorized charter schools assistance with navigating financial accountability. The Charter Schools Institute was created by the SUNY Trustees to assist them in carrying out their responsibilities of granting public school charters under the New York State Charter Schools Act of 1998.

Audit Results

The Board did not ensure that School officials and employees did not have a prohibited interest in the School's contracts. We found that certain provisions of the School's bylaws and code of ethics appear to be inconsistent with the School's charter and the provisions of General Municipal Law (GML) Article 18 made applicable to charter schools. We found that one Trustee could potentially have a prohibited interest pursuant to GML. The Trustee and the School entered into an agreement in the form of a promissory note in which the Trustee lent the School \$40,000 to assist with the School's budget shortfalls. The note is to be repaid on or before March 1, 2017, and the Trustee is to receive interest on the unpaid portion of the principal sum at the rate of 2 percent per year. However, the Trustee has not collected any of the interest owed on the promissory note. The Trustee has declined to accept the accrued interest from the date of inception, March 1, 2014, to June 30, 2015 due to the School's financial condition. If the Trustee decides to continue to decline the interest on the unpaid portion of the principal sum for the remainder of the promissory note term, the Trustee would not have a prohibited interest in the contract.

The Board and School officials have not implemented appropriate IT policies and procedures for user accounts, acceptable use, breach notification and data backups. The Board also has not adopted a disaster recovery plan. As a result, IT assets are at risk for unauthorized, inappropriate and wasteful use, which could cause the School to have interruptions in IT services.

Comments of School Officials

The results of our audit and recommendations have been discussed with School officials, and their comments, which appear in Appendix A, have been considered in preparing this report. School officials generally agreed with our recommendations and indicated they plan to initiate corrective action.

Introduction

Background

A charter school is a public school financed by local, State and federal resources that is not under the control of the local school board. Charter schools generally have fewer legal operational requirements than traditional public schools. Most of the regulations for a charter school are included in Education Law Article 56 and its bylaws, charter agreement and fiscal/financial management plans, as well as the *Financial Oversight Handbook*.² Charter schools are required to set both financial and academic goals, and a school's renewal of its charter is dependent on meeting these goals.

The Vertus Charter School (School) is an educational corporation that operates as a charter school in the City of Rochester in Monroe County. The School was granted a five-year charter by the Board of Regents of the University of the State of New York in December 2013. The oversight for School operations is provided by the Board of Trustees (Board), which is composed of seven members. The Board is responsible for the general management and control of the School's financial and educational affairs. The School's chief executive officer (CEO), chief operating officer (COO) and Business Manager are responsible for the District's day-to-day management under the Board's direction.

The School operates one building with 130 students in grades nine and 10 and has 41 employees. The School ended the 2015-16 fiscal year with \$2.9 million in expenses. The School's 2016-17 fiscal year budgeted expenses total \$4.8 million.³ These expenses will be funded primarily with revenues derived from billing the area school districts for resident pupils (86 percent) and from certain State and federal aid attributable to these pupils (9 percent).

Objectives

The objectives of our audit were to review the School's financial activities for conflicts of interest and to assess the controls over information technology (IT). Our audit addressed the following related questions:

² The Charter Schools Institute of the State University of New York (SUNY) publishes the *Financial Oversight Handbook* to provide SUNY-authorized charter schools assistance with navigating financial accountability. The Charter Schools Institute was created by the SUNY Trustees to assist them in carrying out their responsibilities of granting public school charters under the New York State Charter Schools Act (Act) of 1998.

³ Expenses increased significantly from 2015-16 to 2016-17 because the School is in the process of adding one new grade each year.

- Did the Board ensure that School officials and employees did not have a prohibited interest in School contracts?
- Did School officials properly safeguard School IT assets?

Scope and Methodology

We reviewed the code of ethics and bylaws as they relate to conflicts of interest and examined the School’s controls over IT assets for the period July 1, 2014 through September 1, 2016.

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 size of the relevant population and the sample selected for examination.

Comments of School Officials and Corrective Action

The results of our audit and recommendations have been discussed with School officials, and their comments, which appear in Appendix A, have been considered in preparing this report. School officials generally agreed with our recommendations and indicated they plan to initiate corrective action.

The Board has the responsibility to initiate corrective action. We encourage the Board to prepare a plan of action that addresses the recommendations in this report and forward the plan to our office within 90 days. For more information on preparing and filing your corrective action plan, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board to make this plan available for public review in the School Board Secretary’s office.

Conflict of Interest

Education Law, as of May 28, 2010, provides that charter schools are subject to the provisions of General Municipal Law (GML) Article 18, Sections 800 – 806 to the same extent such sections apply to school districts.

In general, the provisions of GML Article 18 limit the ability of municipal officers and employees, including school officers and employees, to enter into contracts in which both their personal financial interests and their public powers and duties conflict. More specifically, unless a statutory exception applies, Article 18 prohibits municipal officers and employees from having an “interest” in a contract with the municipality for which they serve when they also have the power or duty, either individually or as a board member, to negotiate, prepare, authorize or approve the contract; to authorize or approve payment under the contract; to audit bills or claims under the contract; or to appoint an officer or employee with any of those powers or duties. For this purpose, a contract includes any claim, account, demand against or agreement with a municipality, express or implied.

Municipal officers and employees have an interest in a contract when they receive a direct or indirect pecuniary (monetary) or material benefit as a result of a contract. Municipal officers and employees are also deemed to have an interest in the contracts of their spouse, minor children and dependents (except employment contracts with the municipality); a firm, partnership or association of which they are a member or employee; and a corporation of which they are an officer, director or employee, or directly or indirectly own or control any stock. As a rule, interests in actual or proposed contracts on the part of a municipal officer or employee, or his or her spouse, must be publicly disclosed in writing to the municipal officer or employee’s immediate supervisor and to the governing board of the municipality. However, disclosure, abstention or recusal do not cure an interest in a contract otherwise prohibited by GML Article 18.⁴

We found that certain provisions of the School’s bylaws and code of ethics (Code) appear to be inconsistent with the School’s charter and the provisions of GML Article 18 made applicable to charter schools. For example, the bylaws state, in part, that an “interested person” may enter into certain “transactions” when “a more advantageous transaction or arrangement is not reasonably attainable under circumstances that would not give rise to a conflict of interest” and the

⁴ See, e.g., Opinions of the State Comptroller Nos. 83-168 and 2000-7.

Board “determines by a majority vote of the disinterested Trustees” that the “transaction or arrangement is in the Corporation’s best interest and is fair and reasonable to the Corporation.” However, the provisions of GML Article 18 applicable to the School (Sections 800 – 806) may still result in such a transaction constituting a prohibited interest under GML.⁵ The School’s charter provides that the bylaws shall not conflict with any term of the charter or with applicable law, including provisions of GML.⁶

There also appear to be certain inconsistencies between the School’s Code and the School’s charter and the provisions of GML Article 18 made applicable to charter schools. For example, the charter states, in part, that the School and its Trustees, officers and employees shall abide by the School’s Code, which must be consistent with the provisions of GML Sections 800 through 806 as made applicable by the Act.⁷ We also found that the Code acknowledges that the conflict of interest provisions of GML are applicable to charter schools to the same extent those provisions are applicable to school districts. All Trustees, officers and employees shall comply with such laws.⁸ However, the Code appears to suggest that Board members, provided they disclose (written or orally) to the Board, may have an interest in certain transactions. This could be read to suggest that the transactions discussed in this section may be authorized, even if prohibited pursuant to GML Sections 800 through 806.

Finally, we note that it is unclear if the Code addresses certain required provisions of GML Section 806 relating to disclosure of interest in legislation before the local governing body, holding of investments in conflict with official duties, private employment in conflict with official duties and future employment.

We identified a transaction in which one Trustee could potentially have a prohibited interest pursuant to GML. Entering into this transaction may have occurred as a result of the School not having clear guidance as to the applicability of GML Sections 800 through 806.

The School entered into an agreement in the form of a promissory note with a Trustee to lend the School \$40,000, apparently to assist

⁵ We note that the bylaws state that this policy is intended to supplement but not replace any applicable State laws governing conflicts of interest applicable to nonprofit and charitable corporations. In our view, it is not clear from this language that the drafters intended this sentence to include the provisions of GML Article 18 made applicable to charter schools. In any event, the language set forth in the bylaws appears inconsistent with provisions of GML Article 18 made applicable to charter schools.

⁶ See charter section 2.13(c).

⁷ See charter section 2.11.

⁸ See code of ethics section 4(a).

with the School's budget shortfalls. The note is to be repaid on or before March 1, 2017. In exchange, the Trustee is to receive interest on the unpaid portion of the principal sum at the rate of 2 percent per year.

The promissory note between the School and Trustee is an agreement and, therefore, is a "contract" for purposes of GML Article 18. On the face of the document, the Trustee appears to have an "interest" in the contract because he is entitled to receive a direct pecuniary (monetary) benefit as a result of the contract in the form of interest on the unpaid balance of the note. As a member of the Board, this individual possesses one or more powers or duties that could give rise to a prohibited interest. As none of the statutory exceptions appear to apply, the Trustee's interest in the contract would be prohibited under the provisions of GML Article 18 applicable to charter schools.

However, the Trustee has yet to collect any of the interest owed on the promissory note. Instead, he has declined to accept the accrued interest from the date of inception, March 1, 2014, to June 30, 2015. In a discussion with the Trustee, he stated that initially he did not intend to forgive the interest on the note. However, he understands the School's financial condition and will likely continue to forgive the interest. If the Trustee decides to continue to decline the interest on the unpaid portion of the principal sum for the remainder of the promissory note term, we recognize that the Trustee would not ever actually receive a direct or indirect pecuniary (monetary) benefit as a result of the contract. Therefore, the Trustee would not have an interest in the contract prohibited by GML Article 18. However, the School and Trustee should not have entered into a contract with the potential for a conflict of interest.

Recommendation

1. The Board and School officials should consult with the School's legal counsel to address the apparent inconsistencies between the School's bylaws and Code and its charter and the application of GML Sections 800 through 806.

Information Technology

The School relies on its IT system for performing a variety of tasks, including accessing the Internet, storing data, using email communication and recording financial transactions. Therefore, the School's IT system and the data it holds are valuable resources that need to be protected from unauthorized, inappropriate and wasteful use. Even small disruptions in IT systems can require extensive time and effort to evaluate and repair. The Board and School officials are responsible for designing and implementing policies and procedures to mitigate these risks. Protecting IT assets is especially important as the number of instances of people with malicious intent trying to harm computer networks or gain unauthorized access to information through the use of viruses, malware and other types of attacks continues to rise.

The Board and School officials have not implemented appropriate IT policies and procedures related to user accounts, acceptable use, breach notification or data backups. Additionally, the Board has not adopted a disaster recovery plan. Consequently, IT assets are at risk for unauthorized, inappropriate and wasteful use, and the School could encounter an interruption in services.

User Access

Effective access controls require the user accounts be linked to specific individuals to help prevent and detect unauthorized activity. Users should not be allowed to share accounts.

We found that two employees, the Business Manager and the Operations Assistant, share a user account for an online vendor. Furthermore, the COO's School-issued debit card information is saved in this vendor's account profile. Although the Business Manager does not make purchases for the School and only uses the account access to review purchases, the account does not have restricted use and could be used to make unapproved purchases. Because the account is shared by two individuals, School officials would not be able to hold one person accountable for any inappropriate purchases. The Business Manager is also responsible for entering these transactions into the School's accounting records. Therefore, any inappropriate transactions could go undetected. Furthermore, by storing the COO's debit card information on the website, the School's bank account is also vulnerable to outside hackers who could obtain the School's debit card information. This practice is also in violation of the School's credit/debit card policy.

Because of this practice, we reviewed 21 purchases made to this vendor. While we found that all 21 purchases totaling \$6,265 were appropriate and had supporting documentation, eight of the purchases totaling \$450 did not have proper approval prior to purchase. Additionally, two of the purchases totaling \$1,160 were for gift cards that are used to reward students for various achievements. Although School officials were able to provide us with approval and supporting documentation for the gift card purchases, we were unable to trace the gift card receipt to the intended students due to insufficient records. Given the loose controls over user access to this online vendor and the lack of accountability over gift cards, the School is at an increased risk of fraud and abuse.

Acceptable Use

An acceptable use policy describes what constitutes appropriate and inappropriate use of resources, expectations concerning personal use of the School's computers, expectations concerning privacy and consequences for policy violations. The policy should address, but not necessarily be limited to, the acceptable use of the Internet and email, password security, access to and use of confidential information and the installation and maintenance of software on School owned equipment.

While School officials have implemented and disseminated an adequate acceptable use policy for students, a similar policy that addresses the terms and conditions of network, Internet and email use for staff has not been established. By failing to adopt a policy that sets the standards and expectations for the responsible use of the School's computer resources to the staff, the Board is increasing the risk that resources could be misused or that data could be lost or corrupted.

Breach Notification

New York State Technology Law requires local governments to establish an information breach notification policy. While school districts are not subject to this law, it is still in the School's best interest to adopt and implement such a policy. The policy should detail how officials would notify residents whose private information was, or is reasonably believed to have been, acquired by a person without valid authorization. The disclosure should be made in the most expedient time possible and without unreasonable delay, consistent with the legitimate needs of law enforcement and any measures necessary to determine the scope of the breach and restore the reasonable integrity of the data system.

The Board has not adopted a breach notification policy. As a result, in the event that private information is compromised, School officials and employees may not be prepared to properly notify affected individuals.

Data Backup

A backup is a copy of electronic information that is maintained for use if there is loss or damage to the original. Policies and procedures outlining the data back-up process should include how often backups are to be performed, the process for verifying data has been properly backed up, information on storing the back-up media in a secure location and verifying the ability to restore the back-up data.

The School does not have written back-up procedures. If the School's IT system was compromised, the School could lose essential information, including student records, which may not be recoverable. The School also could incur expenses for system restoration or for equipment repair or replacement.

Disaster Recovery Plan

A system of strong IT controls includes a disaster recovery plan that describes how an organization will deal with potential disasters. A disaster could be any sudden, unplanned catastrophic event, such as a fire, flood, computer virus, vandalism or inadvertent employee action that compromises the integrity of the data and the IT systems. Contingency planning to prevent loss of computer equipment and data and the procedures for recovery in the event of an actual loss are crucial to an organization. The plan needs to address the roles of key individuals and include precautions to be taken to minimize the effects of a disaster so officials will be able to maintain or quickly resume day-to-day operations. In addition, disaster recovery planning involves an analysis of continuity needs and threats to business processes and may include a significant focus on disaster prevention. It is important for School officials to distribute the plan to all responsible parties and to periodically test and update the plan to address changes in the School's IT security requirements.

School officials have not developed a disaster recovery plan. Consequently, in the event of a disaster, School employees do not have adequate guidance to follow to restore data or resume critical operations in a timely manner. The lack of an adequate disaster recovery plan could lead to loss of important financial and confidential data, in addition to serious interruption of the School's operations.

Recommendations

The Board and School officials should:

2. Adopt comprehensive policies governing the School's IT operations including, but not limited to, user access, acceptable use and breach notification.
3. Ensure that vendor account access is appropriately limited and that proper internal controls are in place to prevent or detect inappropriate use.

4. Develop data back-up procedures requiring School officials to periodically test the back-up files to ensure that the data can be fully restored.
5. Develop a formal disaster recovery plan that addresses the range of threats to the School's IT system, distribute the plan to all responsible parties and ensure that the plan is periodically tested and updated as needed.

APPENDIX A

RESPONSE FROM SCHOOL OFFICIALS

The School officials' response to this audit can be found on the following page.



Vertus HIGH SCHOOL

21 Humboldt Street
Rochester, New York 14609

Tel (585) 747-8911
Fax (585) 254-1251

December 15, 2016

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

To Whom It May Concern,

Please see below responses to the Draft Audit Report:

Conflict of Interest:

Vertus Charter School (Vertus) will obtain a legal counsel to review our Code of Ethics and By-Laws to ensure compliance with the provisions of GML Article 18, Sections 800 – 806. Vertus intends to repay the Promissory Note as contracted on March 1, 2017 between Trustee Bryan Hickman and Vertus, and the Trustee intends to continue to forgo any interest on the Note.

Internet Technologies:

We appreciate your recommendations in the five areas of User Accounts, Acceptable Use, Breach Notification, Data Backup, and Disaster Recovery Plan. We have just begun our 3rd year of operation. We expect to continue to address these issues based on your recommendations.

Respectfully,

✓ Leigh McGuigan, CEO

info@vertusschool.org | www.vertusschool.org | [Facebook/VertusHighSchool](https://www.facebook.com/VertusHighSchool)

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

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

- We interviewed School officials, Board members and IT vendors to gain an understanding of the School's business and IT operations.
- We reviewed the School's policies, Code, bylaws, charter, Board minutes, financial reports and annual independent audit report.
- We selected a judgmental sample of 10 vendor claims to review based on a preliminary review of the School's bank statements. We reviewed the claims to determine if the purchases were properly approved, had supporting documentation and were appropriate purchases for the School. We determined that it was also necessary to test additional purchases from one specific vendor. Therefore, we randomly selected the months of September 2015 and May 2016. We reviewed the supporting documentation for every other purchase from this vendor in each month (starting with the second) based on the bank statements for these months.
- We reviewed conflict of interest disclosures for all Board members and key School officials.
- We reviewed the loan agreement and supplementary agreements between the Trustee and the School for a \$40,000 loan issued by the Trustee.

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 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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