



# Gloversville Enlarged School District Board Oversight and Information Technology

## Report of Examination

Period Covered:

July 1, 2011 — March 31, 2013

2013M-180



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**

September 2013

Dear School District Officials:

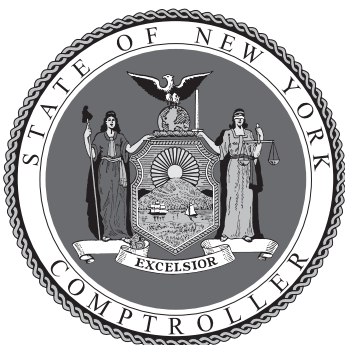
A top priority of the Office of the State Comptroller is to help school district officials manage their districts efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support district operations. The Comptroller oversees the fiscal affairs of districts statewide, 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 Gloversville Enlarged School District, entitled Board Oversight 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 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

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# EXECUTIVE SUMMARY

The Gloversville Enlarged School District (District) is located in the City of Gloversville and the Towns of Johnstown, Bleecker, Caroga, and Mayfield in Fulton County. The District is governed by the Board of Education (Board), which comprises nine elected members. The Superintendent of Schools 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 retained its authority to review all claims prior to authorizing payment.

### **Scope and Objective**

The objective of our audit was to assess the District's oversight of financial operations and information technology (IT) for the period July 1, 2011, to March 31, 2013. Our audit addressed the following related questions:

- Did the Board provide adequate oversight of the District's financial operations?
- Did the Board adequately design and implement policies over the security of IT that ensure the protection of the District's IT assets and data?

### **Audit Results**

The Board did not exercise adequate oversight of financial operations. As stated by District officials, there is no audit committee active at the District. Although the Board members, as a whole, had been established as an audit committee in 2005, the Board has not since appointed an audit committee, and the Board members currently do not perform the duties required of such a committee. Also, the District has not received an internal audit report since 2010-11 and the District has not appointed an internal auditor for the 2012-13 school year. As a result, taxpayers do not have adequate assurance that risk is being effectively monitored and that internal control weaknesses are identified and addressed.

In addition, the Board does not audit individual claims, nor has it appointed a claims auditor. As a result, none of the 50 claims we tested, totaling \$967,570, had been audited. Furthermore, one claim, totaling \$48,998, was for a truck that had no documentation to show the purchase was subject to competition, and five claims, totaling \$3,317, were for credit card charges where the credit card company electronically debited payments directly from the District's bank account. As a result, there is an increased risk that goods and services will not be purchased in the manner most beneficial for the taxpayers and that unauthorized or improper transactions could occur.

The Board did not adequately design and implement policies over the security of IT. As a result, the District does not have a written disaster recovery plan. In addition, the Treasurer has administrative rights in the financial software that allow access to all aspects of the system, and District officials do not produce or review activity logs. As a result, there is an increased risk of loss of computer equipment and data, and that unauthorized or inappropriate transactions could occur.

**Comments of Local 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 agreed with our recommendations and indicated they have already initiated corrective action.

# Introduction

## Background

The Gloversville Enlarged School District (District) is located in the City of Gloversville and the Towns of Johnstown, Bleecker, Caroga, and Mayfield in Fulton County. The District is governed by the Board of Education (Board), which comprises 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 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 3,600 as of October 2012.

The District had approximately 475 employees and the 2011-12 operating expenditures totaled approximately \$51.5 million for the general fund, \$4.3 million for the special aid fund, and \$1.4 million for the cafeteria fund. These expenditures were funded primarily with revenues from real property taxes, State aid, and Federal aid.

The Board has appointed the Assistant Superintendent to serve as the District's purchasing agent. The Board has not appointed a claims auditor, but rather has retained its authority to review all claims to ensure that claims are legitimate and in accordance with District policy prior to authorizing payment.

## Objective

The objective of our audit was to assess the District's oversight of financial operations and information technology (IT). Our audit addressed the following related questions:

- Did the Board provide adequate oversight of the District's financial operations?
- Did the Board adequately design and implement policies over the security of IT that ensure the protection of the District's IT assets and data?

## Scope and Methodology

We examined Board oversight and the internal controls over IT of the District for the period July 1, 2011, to March 31, 2013. Our audit disclosed areas in need of improvement concerning information technology controls. Because of the sensitivity of some of this information, certain vulnerabilities are not discussed in this report but have been communicated confidentially to District officials so they could take corrective action.

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 agreed with our recommendations and indicated they have already initiated 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 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.

## Board Oversight

The Board is responsible for the overall fiscal management of the District and is required by law to establish systems and processes that provide for transparency and accountability in the conduct of District business, and provide for adequate oversight. Key to providing adequate oversight of District operations is the establishment and functioning of an audit committee. The primary role of the audit committee is to assist the Board in its oversight role to ensure financial accountability. The internal audit function should assist the Board in ensuring that necessary controls are in place and risks are minimized. The internal auditor should report directly to the Board. Finally, the Board is required to audit claims prior to payment unless the Board appoints a claims auditor.

District officials stated there was no audit committee active at the District. Also, the District has not received an internal audit report since 2010-11 and the District has not appointed an internal auditor for the 2012-13 school year. In addition, none of the 50 claims we tested, totaling \$967,570, had been audited. One claim, totaling \$48,998, was for a truck that had no documentation to show the purchase was subject to competition, and five claims, totaling \$3,317, were for credit card charges where the credit card company electronically debited the payments directly from the District's bank account. As a result, there is an increased risk that goods and services will not be purchased in a beneficial manner and that unauthorized or improper transactions could occur.

### **Audit Committee**

Every school district<sup>1</sup> must establish an audit committee by board resolution. The audit committee must oversee and report to the board on the district's annual and internal audits. The audit committee can be a sub-committee of the board, the board as a whole, or an advisory committee. The audit committee's responsibilities should be enumerated in a charter. The audit committee should hold regularly scheduled meetings and report its activities to the Board on a periodic basis, but not less than annually. The report should address or include the committee's activities; a summary of the committee's meeting minutes; significant findings brought to the attention of the audit committee; any indications of suspected fraud, waste, or abuse; significant internal control findings; and activities of the internal audit function.

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<sup>1</sup> Except for those employing less than eight teachers, or that have prior year general fund expenditures totaling less than \$5 million, or with an enrollment of less than 1,500 students in the previous year



Board policy requires the annual appointment of the audit committee; however, there was no indication this took place during our audit period. We reviewed Board minutes and found that the last time the audit committee was established was on November 21, 2005, when the entire Board was designated as such. The Board President stated he has been on the Board for seven years and was unaware of there being an audit committee charter. Our review of Board minutes during our scope period showed no mention of the Board acting in the capacity of an audit committee.

District officials we spoke with stated there was no audit committee active at the District, and that the Board had not been in the practice of using committees for a number of years. The Board President stated that the Board's involvement with the external auditor is minimal, amounting basically to an exit conference at the conclusion of the external audit. He stated the Board has not discussed the external auditor's risk assessment with the external auditor and was unaware if the external auditor had performed one. Further, he stated that, as far as implementation and monitoring of the external auditor's recommendations, the responsibility is largely left up to the Assistant Superintendent.

While the Board does procure independent audit services through use of a request for proposal process and accepts the independent auditor's report, Board minutes do not show that the Board members convene as the audit committee. In addition, there is no mention of a review of any risk assessments or corrective action plans, or of monitoring the implementation of recommendations of external auditors. Without an active audit committee and a written record of its activity, the Board is not providing adequate oversight, and taxpayers do not have adequate assurance that risk is being effectively monitored or that the external auditor's recommendations are, in fact, implemented.

## **Internal Audit Function**

Education Law requires each school district<sup>2</sup> to establish an internal audit function that includes, at a minimum, the development of a risk assessment of operations. The risk assessment should include, but not be limited to, a review of financial policies, procedures, and practices, an annual review and update of such risk assessment, and annual testing and evaluation of one or more areas of internal controls taking into account risk, control weaknesses, and size and complexity of operations. The risk assessment should also include the preparation of reports (at least annually or more frequently as the Board may direct), which analyze significant risk assessment findings, identify

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<sup>2</sup> Except for those employing less than eight teachers, or that have prior year general fund expenditures totaling less than \$5 million, or with an enrollment of less than 1,500 students in the previous year

recommendations for strengthening controls and reducing risk, and specify timeframes for implementing recommendations.

The District has not received an internal audit report since 2010-11 and the District has not appointed an internal auditor for 2011-12 or 2012-13. The Assistant Superintendent stated that the District is planning on contracting for an internal audit this summer. Without an annual internal audit, the District cannot be sure that all internal control weaknesses are identified and appropriately addressed.

## **Audit of Claims**

The audit and approval of claims is one of the most critical elements of a district's internal control system over expenditures. 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. The audit of claims must determine whether the claims are properly itemized and supported, whether the District has actually received the goods and/or services described in each claim, and whether purchases comply with District policies and applicable law. Other than a few exceptions authorized by Education Law, all claims must be audited before payments can be made.

The Board does not audit individual claims, nor has it appointed a claims auditor. This was a finding in our prior audit report issued in March 2008<sup>3</sup> to which District officials responded they would budget for a part time auditor in 2008-09. To date, the Board has not appointed a claims auditor. District officials told us the Board reviews the current warrant (a summary list of claims) at each regular monthly meeting, and asks questions of the Assistant Superintendent. If necessary, the Assistant Superintendent will obtain original claims to answer questions. Although the Board approves each warrant and the approval is documented in Board minutes, the approval of a warrant does not constitute an audit of the individual claims, as required.

We randomly selected 40 claims<sup>4</sup> totaling \$410,034 from all funds and tested them for approval, purchase orders, itemization, legitimacy, and adherence to District policy. There was no evidence of a proper claims audit of any of the 40 claims. However, all 40 claims were approved, supported by purchase orders and itemized invoices, and appeared to be for appropriate District purposes.

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<sup>3</sup> *Gloversville Enlarged School District, Internal Controls Over Claims Processing, Report of Examination* (period covered: July 1, 2006 – September 30, 2007)

<sup>4</sup> See Appendix B, Audit Methodology and Standards, for information on all 50 claims selected.

Payments Prior to Approval – Education Law allows for the payment of certain items prior to Board audit.<sup>5</sup> The payments are referred to as “off-warrant” payments because they are paid between Board meetings, without warrants, and are subsequently included on warrants for the Board’s approval at the following meeting. During our scope period, the District paid \$1.6 million in claims prior to the Board’s review and approval of the warrants.

We selected 10 of these “off warrant” payments including five claims paid by check totaling \$554,219 and five credit card payments totaling \$3,317. We tested them for approval, purchase orders, itemization, legitimacy, and adherence to District policy. Only one claim (for a utility payment totaling \$6,297) would have been an allowable exception under Education Law had the Board passed a resolution to allow claims to be paid prior to audit. Furthermore, although the Board approved the related warrants, there was no indication that the Board had audited any of the 10 claims selected.

One of the “off warrant” payments by check was for a truck totaling \$48,998. There was no documentation showing the purchase was made subject to competitive bidding or otherwise subject to competition.<sup>6</sup> The Assistant Superintendent stated the purchase was made locally for a higher value truck than what was available on State contract from a vendor located outside of the area. District officials did not provide documentation to substantiate this assertion.

Relating to the credit card payments, the Treasurer stated that, on or about the 15th of each month, she receives credit card statements. She compares the statements to the available backup for charges, such as purchase orders or travel reimbursement forms, and then makes the journal entries. On or about the 25th of each month, the credit card company electronically debits the payments from the District’s general fund bank account. There are no provisions in law allowing a third party to directly access District funds; instead, all electronic payments must be initiated by the Treasurer. Furthermore, there was no direct approval from the Treasurer or any other District official for these payments. Finally, the five credit card claims did not contain sufficient itemization of the charges.

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<sup>5</sup> Public utility services, postage, freight, and express charges are examples of claims that, under Education Law, may be paid prior to audit subject to Board resolution.

<sup>6</sup> General Municipal Law generally requires purchase contracts involving expenditures in excess of \$20,000 to be competitively bid. District policy requires the law be followed, and for items not required to be bid it requires adequate documentation of actions taken and justification and documentation of any contract awarded to other than the lowest responsible dollar offer, stating the reasons.

Without a thorough and deliberate audit of claims prior to payment, there is no assurance that District purchases are in accordance with applicable laws and policies. The claims audit procedure is often the last chance for a District to identify improper or unauthorized transactions. Also, without evidence that applicable purchases are made subject to competition, there is no assurance the District is procuring goods and services in the manner most beneficial for the taxpayer. Allowing third parties to directly access District funds, and without a thorough audit of the claims by the Board prior to payment, places District assets at significant risk.

## **Recommendations**

1. The Board should annually appoint an audit committee and enumerate its responsibilities in a charter. The audit committee should ensure there is a written record of its activities, including a review of any risk assessments or corrective action plans, and monitoring of the implementation of recommendations of external auditors.
2. The Board should ensure the internal audit function is performed and documented.
3. The Board should audit all claims against the District prior to payment or appoint a claims auditor to do so. The Board or claims auditor should ensure all claims are properly supported by itemized invoices and, where applicable, that competition has been solicited for purchases.
4. If the Board desires to allow claims to be paid prior to audit that are allowable under Education Law, it should pass a resolution authorizing this action.
5. The District should not allow third parties (such as a credit card company) to electronically debit its bank accounts to obtain payment. Any payments made to third parties via electronic debit should be authorized in each instance by the Treasurer or other District official after the Board has audited the claim.

## Information Technology

The District relies on a computerized system for many areas of its day-to-day operations, including maintaining the District's financial data, processing payrolls, generating reports for making financial decisions, and reporting to State and federal agencies. If the system on which this data is stored fails or the data is lost or altered, intentionally or unintentionally, the results could range from inconvenient to catastrophic. Even small disruptions in electronic data systems can require extensive effort to evaluate and repair. The District should have a written plan that details the procedures to be followed and parties responsible to resume business operations in the case of a disaster. Users of the system should have only those permissions necessary for their positions and no one person should have the ability to control each step of a transaction. District officials should produce and review activity logs in the financial management system to identify unauthorized or inappropriate transactions, particularly when individual users have more user permissions than necessary.

The District does not have a written disaster recovery plan. In addition, the Treasurer has administrative rights in the financial software that allow access to all aspects of the system, and District officials do not produce or review activity logs. As a result, there is an increased risk of loss of computer equipment and data, and that inappropriate transactions could occur.

### **Disaster Recovery Plan**

A disaster recovery plan is intended to identify and describe how District officials plan to deal with potential disasters. Such disasters may include any sudden, catastrophic event (e.g., fire, computer virus, or deliberate or inadvertent employee action) that compromises the availability or integrity of the IT system and data. Contingency planning to prevent loss of computer equipment and data and which includes the procedures for recovery in the event of an actual loss is crucial to an organization. The plan needs to address the roles of key individuals and should include the precautions to be taken to minimize the effects of a disaster so officials and staff will be able to maintain or quickly resume day-to-day operations. Disaster recovery planning also involves an analysis of continuity needs and threats to business processes and may include significant focus on disaster prevention.

The District does not have a written disaster recovery plan. There is a technology plan for 2009 through 2012 that addresses hardware, software, and infrastructure, but it does not detail responsibilities to resume operations in the event of a disaster. As a result, there is

an increased risk of loss of computer equipment and data, and that operations may not promptly be resumed in the event of a disaster. District officials indicated they would develop a disaster recovery plan going forward.

## **User Permissions**

To prevent unauthorized or improper transactions in the financial management software, users should have only those user permissions necessary for their jobs. No user should have the ability to control or alter a transaction through all phases. District officials are responsible for producing and reviewing activity logs in the financial management system to identify unauthorized or inappropriate transactions, particularly when individual users have more user permissions than are necessary for their jobs.

The Treasurer performs bank reconciliations on certain District accounts, performs online banking, makes journal entries, and signs District checks. However, the Treasurer has administrative rights in the District's financial software that allow access to all aspects of the system, well beyond what is necessary to perform her job. With this access, she could prepare an improper payment or disbursement and subsequently conceal it through journal entries and her preparation of the bank reconciliation. Despite this control weakness, District officials do not produce or review activity logs in the financial management system for unauthorized or inappropriate transactions.

We examined all payments to the Treasurer and found they were for legitimate mileage claim reimbursements or for payroll payments that were made according to contract. Although our testing did not identify any irregularities, having unlimited user permissions, and a wide range of job duties with no management review of system activity, increases the risk of unauthorized or inappropriate transactions.

## **Recommendations**

6. The Board should adopt a formal written disaster recovery plan.
7. District officials should assign the Treasurer only those user permissions that are essential for her job duties.
8. District officials should periodically produce and review activity logs for all users in the financial management system to detect unauthorized or inappropriate transactions and the users responsible.

## **APPENDIX A**

### **RESPONSE FROM DISTRICT OFFICIALS**

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

# GLOVERSVILLE ENLARGED SCHOOL DISTRICT

234 Lincoln Street, Gloversville, New York 12078

Telephone (518) 775-5791

Fax (518) 725-8793



Michael B. Vanyo  
Superintendent

September 11, 2013

[REDACTED]  
NYS Office of the State Comptroller  
One Broad Street Plaza  
Glens Falls, New York 12801

Dear [REDACTED]

The district is in receipt of the draft Report of Examination for the period July 1, 2011 – March 31, 2013 that focused on Board Oversight and Information Technology. An exit conference was held on August 22, 2013 and the report was discussed with representatives of the District and the Office of State Comptroller's Office in attendance.

At this time, the District is in agreement with the recommendations made by the Comptroller's Office. A majority of these recommendations have already been addressed and a detailed explanation will be provided in the Corrective Action Plan that will be prepared after the Board of Education's Audit Committee reviews the findings.

We would like to express our thanks to the audit team from Glens Falls for the courtesy and professionalism extended while they were in our District.

Sincerely,

Michael B. Vanyo  
Superintendent of Schools

Richard Carlson  
President, Board of Education

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## 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: Board oversight, control environment, cash receipts and disbursements, purchasing, payroll and personal services, 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 on the reported objective and scope by selecting for audit those areas most at risk. We selected Board oversight and information technology for further audit testing.

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

#### Board Oversight:

- We reviewed Board minutes; audited financial statements, journal entries, and related correspondence; and had discussions Board members, District management, and staff regarding Board oversight.
- Using the random number generator in our spreadsheet application, we randomly selected 40 claims and tested them to determine if they were audited by the Board, listed on warrants, traceable to bank statements (with canceled check images), supported by itemized invoices, approved through the use of a purchase orders, and for legitimate District purposes.
- We judgmentally selected five claims from “off warrant” payments (i.e., paid between Board meeting dates, without warrants, and subsequently included on warrants for the Board's approval at the following meeting) and five credit card payments from our scope period and tested these for the same attributes.

Information Technology:

- We had discussions with knowledgeable officials and personnel regarding internal controls over information technology.
- We observed individuals' online screens and procedures, reviewed Board minutes and user permissions, and examined policies, procedures, and the District's technology plan.
- We examined all payments made to the Treasurer during our audit period to determine if they were legitimate and according to contract.

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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**AND SCHOOL ACCOUNTABILITY**

Andrew A. SanFilippo, Executive Deputy Comptroller  
Nathalie N. Carey, Assistant Comptroller

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