Rondout Valley Central School District

Internal Controls Over Selected Financial Operations and Cost Savings

Report of Examination

Period Covered:
July 1, 2007 — March 23, 2009

2009M-178

Thomas P. DiNapoli
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Division of Local Government and School Accountability

November 2009

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 Rondout Valley Central School District, entitled Internal Controls Over Selected Financial Operations and Cost Savings. 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
The Rondout Valley Central School District (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 (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.

There are five schools in operation within the District, with approximately 2,450 students and 500 employees. The District’s budgeted expenditures for the 2008-09 fiscal year were $59 million, which were funded primarily with State aid, real property taxes, and grants.

**Scope and Objective**

The objective of our audit was to review internal controls over selected financial operations for the period July 1, 2007 to March 23, 2009. We extended our review of the check-printing function and training requirements to cover the periods July 1, 2006 to March 23, 2009 and October 28, 2005 to March 23, 2009, respectively. Our audit addressed the following related questions:

- Are general fund accrued liabilities and fund balance properly reported?
- Can the District achieve cost savings by printing checks in-house?
- Are internal controls over claims processing appropriately designed and operating effectively?
- Have Board members complied with Education Law requirements for financial oversight training?

**Audit Results**

The District reported an unreserved, unappropriated general fund balance at June 30, 2008 of $5,400,270, which was 9.14 percent of the District’s 2008-09 budgeted appropriations, and therefore exceeded the 4 percent allowed by law. In addition, the District reported a liability for retiree health insurance even though there was no liability to report, and a significant portion of fund balance was reported as reserved for compensated absences even though the Board did not establish a reserve for that purpose. As a result, general fund resources were understated by more than $3.1 million. If these liabilities were not accrued and this fund balance was not reserved, the unreserved, unappropriated
general fund balance would have been $8,528,827 or 14.44 percent of the District’s 2008-09 budgeted appropriations. Without an accurate measurement of fund balance, District officials are unable to effectively budget for, and manage, general fund operations in a manner that benefits District taxpayers.

We also determined that the District could save, on average, $40,000 annually by printing checks internally, rather than outsourcing this function. We reviewed the contractual agreements for outsourced check printing services, compiled associated costs for materials and equipment, and calculated that the District could have saved an estimated $132,378 for the three-year period from 2006-07 through 2008-09 by printing accounts payable and payroll checks in-house.

The Board needs to improve controls over the claims audit process. It has not established written procedures for the claims auditor and the claims auditor does not adhere to all components of the claims auditing checklist provided by the District’s internal auditor. Due to these control weaknesses, we reviewed 100 claims totaling $775,325 and found that the claims auditor did not properly audit 57 claims totaling $545,698. Claim deficiencies included a lack of itemization, and a lack of adequate and appropriate documentation. Although we found nothing to indicate fraud, abuse or professional misconduct, the failure to establish written procedures and to adhere to the claims auditing checklist increases the risk that inappropriate claims will be paid.

Finally, Education Law requires each Board member to complete a minimum of six hours of training on the financial oversight, accountability and fiduciary responsibilities of Board members within the first year of his or her term.1 However, two of the 11 Board members who were elected or appointed during our audit period did not obtain the required training. The failure to obtain the required training weakens internal controls and increases the risk that Board members will not be able to safeguard District resources and taxpayer moneys.

Comments of District Officials

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

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1 Education Law also requires the New York State Education Department (SED) to approve the curriculum in consultation with the Comptroller’s Office and training providers.
Introduction

Background

The Rondout Valley Central School District (District) serves the Towns of Marbletown, Rochester, Rosendale and Wawarsing, Ulster 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 (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 Business Administrator is responsible for the oversight of the District’s Business Office.

There are five schools in operation within the District, with approximately 2,450 students and 500 employees. The District’s budgeted expenditures for the 2008-09 fiscal year were $59 million, which were funded primarily with State aid, real property taxes, and grants.

Objective

The objective of our audit was to review internal controls over selected financial operations. Our audit addressed the following related questions:

- Are general fund accrued liabilities and fund balance properly reported?

- Can the District achieve cost savings by printing checks in-house?

- Are internal controls over claims processing appropriately designed and operating effectively?

- Have Board members complied with Education Law requirements for financial oversight training?

Scope and Methodology

We examined the District’s reporting of accrued liabilities and fund balance, claims processing and Board compliance with training requirements for the period July 1, 2007 to March 23, 2009. Additionally, we completed a cost analysis to determine if it was more cost-effective to bring the check printing function in-house rather than outsourcing the function. We extended our review of the check-printing function and training requirements to cover the periods July 1, 2006 to March 23, 2009 and October 28, 2005 to March 23, 2009, respectively.
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 is included in Appendix B of this report.

**Comments of District Officials and Corrective Action**

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

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of the General Municipal Law, Section 2116-a (3)(c) of the Education Law, and Section 170.12 of the Regulations of the Commissioner of Education, a written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and 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.
Accrued Liabilities and Reserves

Fund balance is the accumulated difference between revenues and expenditures. It is reported on the balance sheet as the difference between assets and liabilities. The reserved portion of fund balance represents moneys that the District may use for only specific purposes. The unreserved portion of fund balance is the amount that is uncommitted, and therefore, may be appropriated to fund programs in the next year’s budget. Real Property Tax Law limits the amount of unreserved, unappropriated fund balance that can be retained by a school district to 4 percent of the ensuing year’s budget.

The District reported an unreserved, unappropriated general fund balance at June 30, 2008 of $5,400,270, which was 9.14 percent of the District’s 2008-09 budgeted appropriations, and therefore exceeded the 4 percent allowed by law. In addition, our review of the general fund’s accrued liabilities and reserves disclosed unsupported accrued liabilities and an improper reservation of fund balance. If these liabilities were not accrued and this fund balance was not reserved, the unreserved, unappropriated general fund balance would have been $8,528,827 or 14.44 percent of the District’s 2008-09 budgeted appropriations. The cumulative effect of these transactions has resulted in an understatement of general fund resources by more than $3.1 million. Without an accurate measurement of fund balance, District officials are unable to effectively budget for, and manage, general fund operations in a manner that benefits District taxpayers.

- **Accrued Liabilities** — The District reported accrued liabilities for retiree health insurance totaling $1,845,363. However, the amount expended for retiree health insurance should have been equal to the amount contributed to the benefit plan for the year or expected to be liquidated with available financial resources. Because retiree health insurance premiums are usually paid at the beginning of each insurance period, there would be no year-end liability to accrue and this amount should not have been reported as a liability.

- **Reservation of Fund Balance** — The District reported a reserve for compensated absences in an Employee Benefit Accrued Liability Reserve (EBALR) totaling $1,283,194. However, a Board resolution is required to establish an EBALR and
the Board did not pass a resolution to do so. Therefore, this amount should not have been reported as reserved for this purpose.

Recommendations

1. District officials should ensure that accrued liabilities are reported appropriately.

2. The Board should not reserve fund balance for accrued compensated absences without a resolution to formally establish an EBALR.

3. District officials should use the surplus fund balance identified in this report in a manner that benefits District taxpayers. Such uses could include, but are not limited to:

   • Establishing necessary reserves
   • Paying off debt
   • Financing one-time expenditures
   • Reducing District property taxes.

2 Government Accounting Standard No. 16 (GASB Statement 16) establishes accounting and reporting standards for compensated absences. The term compensated absences commonly describes paid time off available to employees in connection with vacation leave, sick leave, and comparable types of compensated absences (such as personal leave and holiday leave). For reporting purposes, they are generally attributable to services already rendered. A school district is allowed, but not required, to establish and maintain an EBALR for the payment of the monetary value of accrued and unused sick, vacation and certain other leave time due to employees when they end their employment with the district. However, a Board resolution is required to establish an EBALR.
Cost Savings Opportunity — In-House Check Printing

School districts have a responsibility to provide necessary services in a cost-efficient manner. To help meet this responsibility, district officials should obtain goods and services, in the specified quantity (and quality), at the lowest price. District officials should conduct routine price comparisons prior to the procurement of goods or services to ensure that taxpayer dollars are spent efficiently.

District officials did not sufficiently analyze the cost of outsourcing the check printing process compared to the cost of providing that service in-house. As a result, the District paid more for this service than necessary. We calculated that the District could have saved an estimated $132,378 for the three-year period from 2006-07 through 2008-09 by printing accounts payable and payroll checks in-house.

The District contracts with the Ulster County Board of Cooperative Educational Services (BOCES) to print its accounts payable and payroll checks through the Mid-Hudson Regional Information Center (MHRIC). Charges for these services are on a per check basis. For example, the 2007-08 contracted rates were $3.69 per check for 4,600 accounts payable checks and $2.14 per check for 12,200 payroll checks. The year-end reconciliation of checks printed showed that the actual numbers were 4,749 and 14,132 respectively, resulting in a total cost of $47,766. For 2008-09, the contracted rates increased to $4.06 per check for 4,700 accounts payable checks, and to $2.35 per check for 13,200 payroll checks, for a total contracted cost of $50,102.

We estimated the cost to the District to print these checks in-house. The cost of a printer identical to the one used by the MHRIC (three-year useful life) and an accompanying three-year warranty is $700 per year. The cost for toner and check stock is less than $.06 per check. Using these figures, our calculations showed that the District could have reduced its printing cost to less than $.0933 per check, for a total cost of $1,762 for the 2007-08 fiscal year, resulting in a cost savings of up to $46,004 for 2007-08, and similar savings amounting to $48,432 for 2008-09.

While our analysis focused on the primary operating costs the District would incur when printing payroll and accounts payable checks in-house, there may be other incidental costs to consider such as software licensing fees, maintenance agreement costs, and other conversion costs. However, we do not believe that these incidental costs will be significant or substantially reduce the net savings. We
did not estimate any increase in personal services costs because all of the work preparing and distributing accounts payable and payroll checks is already being performed by District staff. Although State aid is available to off-set a portion of the check-printing costs incurred through outsourcing with BOCES,\(^3\) it is not prudent to incur unnecessary costs just because some of those costs can be passed along to State taxpayers.

**Recommendation**

4. District officials should periodically compare the costs to print checks in-house versus outsourcing the function and consider cost savings opportunities afforded by printing accounts payable and payroll checks in the District’s Business Office.

\(^3\) The costs of BOCES services are aidable – that is, the New York State aid to schools received by the District is based, in part, on expenses paid to BOCES.
Education Law requires the Board to audit each claim before authorizing payment, or to adopt a resolution to appoint a claims auditor to assume the Board’s powers and duties for approving or disproving claims against the District. It is imperative that the Board establish written procedures for the claims auditor and ensure that training and guidance are provided to ensure the claims auditor conducts a proper audit of claims. Such an audit should determine whether the proposed payments represent proper and valid charges against the District, incurred by authorized officials, and that the goods or services described were actually received by viewing detailed receipts with written statements from District officials to that effect. In essence, the claims auditor is responsible for ensuring that all claims are legitimate, are not a duplication of items already paid, meet certain statutory requirements, and are properly authorized, supported, and mathematically accurate before they are paid.

The Board has appointed a claims auditor but has not established written procedures for the claims auditor to follow to ensure that she conducts a proper audit of claims. In addition, although the claims auditor has received training and has been given a checklist for auditing claims by the District’s internal auditor which includes requirements to compare invoice prices to quotation, bid or contract prices, and to verify that original receipts are attached and properly itemized to identify the specific items/services purchased, the claims auditor does not adhere to all components of the checklist. Therefore, we conclude that internal controls over claims processing were not appropriately designed and operating effectively.

Due to these internal control weaknesses, we reviewed 100 claims totaling $775,325 to determine if the claims auditor conducted a proper audit of claims. While 43 claims were properly audited, 57 claims totaling $545,698, were not properly audited, as follows:

- Seven claims lacked confirming signatures to indicate that the goods or services were received by the District.
- Two claims lacked supporting detail for mileage reimbursements.
- Seven claims lacked details to itemize the services performed, and the hours or rates billed.

4 Seventeen claims had more than one deficiency.
• Fifteen claims lacked original receipts or invoices to support statements, or were paid from photocopies or facsimiles of receipts or invoices. Original detailed receipts or invoices assist in the determination of the legitimacy of the claims and reduce the chances that duplicate payments will be made.

• Eighteen claims lacked the quotations required by District policy or evidence that the claims auditor confirmed the purchases were made pursuant to awarded bids.

• Twenty-seven claims lacked evidence that the claims auditor confirmed the amounts claimed conformed to the terms and conditions of related contracts or agreements.

Although we found nothing to indicate fraud, abuse or professional misconduct, the failure of the Board to establish written procedures and the failure of the claims auditor to adhere to the claims auditing checklist increases the risk that improper claims will be paid.

**Recommendation**

5. The Board should adopt written procedures for the proper audit of claims and ensure that the claims auditor adheres to all components of the claims auditing checklist.
Required Training for Board Members

School board members are responsible for setting a “tone at the top” that, by example, reflects their commitment to uphold the public trust. This demeanor is the foundation of an internal control environment based on standards and rules that all District staff, as well as Board members, must follow to ensure that District policies, procedures and practices are followed so that District moneys will be expended prudently and in the best interest of the taxpayers.

In 2005, the State Legislature enacted legislation to improve school district fiscal accountability. One of the requirements is that each Board member who is elected or appointed on or after July 1, 2005 must complete a minimum of six hours of training on financial oversight, accountability, and fiduciary responsibilities of Board members within the first year of his or her term. Upon completion of this training, each Board member must file a certificate of completion with the District Clerk. This training is intended to help Board members establish stronger internal controls, improve school district audits, and strengthen their roles in providing appropriate oversight.

Two of the 11 Board members who were elected or appointed during our audit period did not comply with Education Law requirements by obtaining the required training. These Board members included the former Board President, whose term expired on June 30, 2008, and a Board member who was elected for a three-year term beginning in June 2006. The latter completed the required training in 2009 before the end of her term. These Board members have set the wrong “tone at the top” by failing to obtain the required training, which weakens internal controls and increases the risk that Board members will not be able to fulfill their financial oversight, accountability and fiduciary responsibilities to safeguard District resources and taxpayer moneys.

Recommendation

6. Board members must comply with Education Law training requirements.

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5 Education Law also requires the New York State Education Department (SED) to approve the curriculum in consultation with the Comptroller’s Office and training providers.

6 This training was obtained as a result of this audit.
APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

The District officials’ response to this audit can be found on the following pages.
November 20, 2009

Mr. Kenneth Madej
Chief Examiner
Office of the State Comptroller
22 Computer Drive West
Albany, NY 12205

Dear Mr. Madej:

On behalf of the Rondout Valley Central School District's Board of Education, please accept this letter as a response to the Comptroller's Office findings and recommendations during the audit period from July 1, 2007 through March 23, 2009. The Administration and the Board of Education are committed to the fiscal stability and financial health of the school district.

The District acknowledges the fact that it has been noted that there are no findings to indicate fraud, abuse, or professional misconduct. In good faith, the Board of Education relies on the advice of its external auditors to guide its practices, which is an accepted financial practice.

The paragraphs to follow will include the audit recommendation, implementation plan of action, implementation date and person(s) responsible for implementation.

**Accrued Liabilities and Reserves**

**Response**

It should be noted that through the prudent fiscal management by the District, consultation with our auditing firm and their interpretation of General Municipal Law and GASB 45, the district set aside approximately $1.8 million to fund the accrued liability for retiree health insurance and these funds were reported in the district's annual financial statement (ST-3).

In addition, a reserve fund for compensated absences was established in the amount of approximately $1.2 million without a Board of Education resolution.
Implementation Plan of Action, Date and Person(s) Responsible

- The District will adhere to the recommendation and eliminate the accrued liability by June 30, 2010. The Superintendent and Business Administrator will be responsible for this action.
- The District will establish a Board Resolution to create a reserve for compensated absences before June 30, 2010. The Superintendent and Business Administrator will be responsible for this action.

Cost Savings Opportunity – In-House Check Printing

Response

Although the recommendation suggests that $48,432 could have been saved in school year 2008-2009 if an In-House Check Printing process were established, the recommendation fails to identify the additional State Aid that the District would receive. We have reservations about the potential net savings gain through this process with the additional workload to the business office staff, the purchase of equipment needed to process the “checks in-house”, and identification of an appropriate secure environment to store the checks (i.e. climate controlled setting). In addition, all W2 and 1099 forms would need to be processed in-house and therefore would reduce the suggested net savings.

Implementation Plan of Action, Date and Person(s) Responsible

- The District will further investigate, analyze and determine the feasibility of implementing this suggested cost savings practice. We will reach out to neighboring school districts to gain insight and review other recommendations and best practices by August 2010. The Business Administrator and Treasurer will be responsible for this task.

Claims Processing

Response

We acknowledge that an unacceptable number of claims were not properly audited. The Business Office has addressed most of the gaps identified in this report and will continue to monitor this process.

Implementation Plan of Action, Date and Person(s) Responsible

- The Board of Education will be responsible for establishing appropriate written procedures as recommended by April 2010.
Required Training for Board Members

Response
We acknowledge that two Board of Education members did not comply with Education Law requiring them to receive training in fiscal accountability, financial oversight and fiduciary responsibilities. These two members served on the local Board of Education prior to the 2005 enacted State Legislation and therefore incorrectly believed that they were not mandated to receive this training. As of this date, these Board of Education members have met this requirement.

Implementation Plan of Action, Date and Person(s) Responsible
- All Board of Education members will comply with training requirements in the future. The Board of Education President and District Clerk are responsible for this task.

I would like to thank the Comptroller’s Office for their professional approach and overall assistance provided to the Rondout Valley Central School District.

Sincerely,

Rosario Agostaro
Superintendent of Schools
APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess the adequacy of the internal controls put in place by officials to safeguard District assets. To accomplish this, we performed an initial assessment of the internal controls so that we could design our audit to focus on those areas most at risk. Our initial assessment included evaluations of the following areas: financial oversight, cash receipts and disbursements, purchasing, 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 the reporting of accrued liabilities and fund balance, claims processing, and Board compliance with training requirements for further audit testing. Additionally, we completed a cost analysis to determine if it was more cost-effective to bring the check printing function in-house rather than outsourcing the function.

For the reporting of accrued liabilities and fund balances, we interviewed District officials and personnel, and reviewed the composition of those balance sheet items. In addition, we reviewed the supporting detail and journal entries for accrued liabilities at June 30, 2008 and reserve balances at June 30, 2008.

For the check printing analysis, we identified the materials and equipment required to print checks in the Business Office. We compared these costs to the contracted amounts for 2006-07 and 2008-09 and to the actual amounts charged for 2007-08.

For the review of claims processing, we interviewed District officials and personnel, and examined approved warrants and paid claims packages, executed contracts and agreements, minutes of the Board, and Board procedures and regulations.

For the verification of required training for Board members, we examined the certificates of completion, transcripts and interviewed the District Clerk.

We conducted our 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 C

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