



Greater Johnstown School District

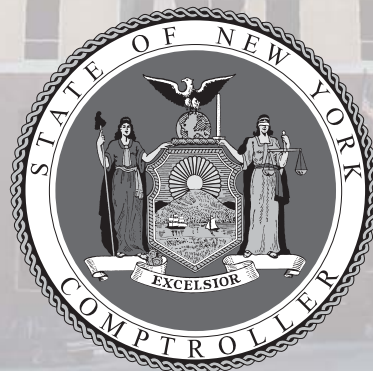
Internal Controls Over Extra-Classroom Activities

Report of Examination

Period Covered:

July 1, 2008 — June 29, 2010

2011M-28



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

July 2011

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 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 Greater Johnstown School District, entitled Internal Controls Over Extra-Classroom Activities. 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*

Introduction

Background

The Greater Johnstown School District (District) is located in Fulton County in the Cities of Gloversville and Johnstown, and the Towns of Ephratah, Johnstown, and Palatine. 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.

There are five schools in operation within the District with approximately 1,900 students and 300 employees. During the 2009-10 school year, the District reported operating expenditures of \$24,179,190 which were primarily funded through State aid, real property taxes, and grants. During the same year, the District's extra-classroom activity fund recorded more than \$414,000 in receipts and disbursements.

Objective

The objective of our audit was to determine if the District has established effective internal controls over extra-classroom activities. Our audit addressed the following related question:

- Are the internal controls over the extra-classroom activity appropriately designed and operating effectively?

Scope and Methodology

We examined internal controls over the District's extra-classroom activities for the period July 1, 2008, to June 29, 2010.

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

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and forwarded to our office within 90 days, pursuant to Section 35 of the General

Municipal Law. 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. We encourage the Board to make this plan available for public review in the District Clerk's office.

Extra-Classroom Activity Funds

The Regulations of the Commissioner of Education (Regulations) require each school district's board of education to establish rules and regulations to safeguard, account for, and audit all monies received and derived from extra-classroom activities. The Regulations require the board to appoint a central treasurer who is responsible for extra-classroom activity fund receipts and disbursements and a central auditor to oversee management of the extra-classroom activity fund. The Regulations also require that the central treasurer prepare and submit to the board quarterly reports of the activity of the extra-classroom activity funds. The Board and District officials are responsible for adopting and implementing policies and procedures to protect and monitor activity fund monies. The Regulations also require each extra-curricular activity to have a student treasurer and faculty advisor. Student treasurers, with the assistance of their faculty advisors, and the central treasurers are responsible for maintaining separate accounting records of receipts and disbursements.

Generally, extra-classroom activity funds are raised through charges for, by, or in the name of, organizations whose activities are conducted by students. Students raise and spend these funds to promote the general welfare, education, and morale of all students and to finance the normal and appropriate extracurricular activities of the student body. The District's 53 extra-curricular activity clubs are accounted for in three separate bank accounts: the high school club account, middle school club account, and the athletic club account. Three separate central treasurers account for the three club accounts. The extra-classroom activity fund (activity fund) recorded more than \$414,000 in receipts and disbursements during the 2009-10 school year and nearly \$900,000 during our scope period. The activity fund had a cash balance of \$77,360 as of June 30, 2010.

Although the Board established a policy for the activity fund, the policy is not adequate because it does not provide specific guidance for the financial management and recordkeeping of the activity fund, and it has not been updated since 2001. The District developed an extra-curricular handbook (handbook) to supplement the Board policy; however, the handbook has not been formally adopted by the Board. Furthermore, while the handbook is more comprehensive than the District policy, it still does not establish adequate internal controls over extra-curricular activity monies.

Cash Disbursements — The District's handbook requires student treasurers to prepare and sign a payment order form when purchasing

goods or services for their extra-curricular activity clubs. The faculty advisors also must sign the payment order form. The student treasurers must submit the payment order form to the central treasurer with an original itemized invoice/receipt before the central treasurer can authorize the disbursement of activity fund monies for the purchase. The central treasurer must also sign the payment order form and write the check number and date of payment on the form.

We reviewed 50 cash disbursements¹ totaling \$39,425 to determine whether they were appropriate District expenditures and found that four of the 50 disbursements totaling \$3,669 did not have adequate documentation to provide evidence that they were appropriate District expenditures. Two of the four disbursements totaling \$2,750 were made to one faculty advisor. One of the two payments for \$2,100 was a reimbursement to the faculty advisor, but the payment did not have any documentation to provide evidence of the expenditure for which the advisor was being reimbursed.² The other payment for \$650 was provided to the faculty advisor as an advance, but it did not have adequate documentation to describe his use of the monies or to document that he repaid the monies.³

As a result of these questionable payments, we examined 10 additional payments totaling \$6,543 made to this faculty advisor during our scope period. We found that all 10 payments contained similar documentation weaknesses that were apparent with the first two payments. Because of the lack of adequate documentation, we could not determine whether any of the 10 payments were appropriate.

Five⁴ of the 12 payments totaling \$2,856 made to this advisor had written notations indicating that they were advances for fundraising activities and that a record of the return of the monies would be present in the receipts corresponding to those activities. However,

¹ Based on the volume of activity and the number of extra-curricular activity clubs in the high school, middle school, and athletic club accounts, we selected 30 cash disbursements from the high school activity club account, 10 disbursements from the middle school activity club account, and 10 disbursements from the athletic club activity account. Additionally, within these selected amounts, we reviewed at least one disbursement from each extra-curricular activity club. Furthermore, approximately half of the cash disbursements were from 2008-09 and half from 2009-10.

² This payment did not contain original invoices or adequate documentation to provide evidence that it was an appropriate District expenditure.

³ The other two payments totaling \$919 included a \$902 payment that should have been reimbursed to a faculty advisor and a \$17 payment related to a conflict of interest situation where the faculty advisor for that club was also a central treasurer.

⁴ One of the five payments, totaling \$650, was included in the first sample (two of the four disbursements totaling \$2,750). The other four payments, totaling \$2,206, were included in the second sample (10 additional payments totaling \$6,543).

we reviewed the receipts for those specific fundraising activities to determine whether the use of the monies was adequately documented and whether any indication of the return of the funds was present and found that none were adequately documented. As a result, the Board and District officials do not have assurance that these extra-curricular activity monies were properly used and accounted for in compliance with the Regulations.

We also examined the 50 disbursements to determine whether the proper documentation and authorizations were present in the central treasurers' and student treasurers' records. Of the 50 disbursements, 44 disbursements totaling \$34,526 were not adequately documented or did not contain the proper authorizations as follows:

- Forty-three disbursements totaling \$33,529 were not adequately documented in the student treasurers' records. The 43 disbursements were missing either a completed payment order form or a copy of an itemized invoice/receipt, or the disbursements were not recorded in the student treasurers' general ledger. For example, one disbursement for \$1,670 was recorded in a student treasurers' general ledger, but was not documented with either a payment order form or a copy of an original itemized invoice/receipt.
- Twenty disbursements totaling \$18,295 were not properly authorized with a payment order form that was signed by the student treasurer, faculty advisor, and central treasurer. For example, the payment order form for one \$6,704 disbursement was signed by the faculty advisor and central treasurer but was missing the student treasurer's signature.
- Eleven disbursements totaling \$5,945 were not adequately documented in the central treasurers' records. The 11 disbursements were missing either a completed payment order form or an original itemized invoice/receipt, or the disbursements were not recorded in the central treasurers' general ledger. For example, one \$498 disbursement in a central treasurer's records did not contain an original itemized invoice/receipt.

Cash Receipts — The District's handbook requires student treasurers to submit cash receipts to the central treasurers with a profit and loss statement for each fundraiser and cash-in sheet which must be verified and signed by the student treasurer and faculty advisor. Student treasurers must maintain copies of the profit and loss statements, cash-in sheets, and duplicate receipts⁵ for their records. Where possible,

⁵ The central treasurer provides these receipts to student treasurers to document that the student treasurers submitted monies to the central treasurer for deposit.

it is important that students issue duplicate receipts when collecting cash receipts or use some other method that would accurately track and document the exact amount realized by the sales being made.⁶ Student treasurers also are responsible for maintaining a general ledger and recording all cash receipts in it. The central treasurers are responsible for verifying and signing the cash-in sheet, preparing a duplicate receipt, and providing the student treasurers with a copy of the duplicate receipt. The central treasurers also are responsible for preparing and making deposits.

We reviewed 50 cash receipts⁷ totaling \$41,160 to ensure that all required documents were kept by both the central treasurer and student treasurer and that all authorizations were present. Of the 50 receipts, 44 receipts totaling \$33,756 did not contain the proper documentation or authorizations as follows:

- Forty-four receipts were not adequately documented in the student treasurers' records. The 44 receipts were missing one or more⁸ of the following forms of documentation: a receipt from the central treasurer, a cash-in sheet, a profit and loss statement (for fundraisers), student receipts (where applicable), and documentation in the student general ledger. For instance, one receipt for \$2,253 for admissions into a color guard show did not have any form of documentation at all in the student treasurer's records.
- Twenty-eight receipts totaling \$15,016 were not adequately documented in the central treasurers' records. Each of the 28 receipts was missing at least one of three required items – a copy of the duplicate receipt provided to student treasurers, a copy of the profit and loss statement, or a copy of the cash-in sheet – or these records were available but incomplete. For instance, the high school club account central treasurer did not have a copy of a profit and loss statement for one receipt totaling \$1,091 for yearbook sales.

⁶ For example, students could retain a log of the number of items sold so that they can be reconciled later to the total collected and the inventory remaining. Students also could sell tickets that had a predetermined monetary amount that the customer would then use to exchange for goods or services. In this case, the number of tickets sold could be reconciled later to the cash receipts collected.

⁷ Based on the volume of activity and the number of extra-curricular activity clubs in the high school, middle school, and athletic club accounts, we selected 30 cash receipts from the high school activity club account, 10 cash receipts from the middle school activity club account, and 10 cash receipts from the athletic club activity account. Additionally, within these selected amounts, we reviewed at least one cash receipt from each extra-curricular activity club. Furthermore, approximately half of the cash receipts were from 2008-09 and half from 2009-10.

⁸ If one or more of those items were missing, we considered the student treasurer's records to be inadequate for that receipt.

- Fifteen receipts totaling \$8,489 were not properly authorized by the student treasurer, faculty advisor and central treasurer. For example, the cash-in sheet that accompanied one receipt for \$2,253 was signed by the student treasurer and faculty advisor, but not by the central treasurer.

Extra-Curricular Handbook — The District had two different handbooks in place during our scope period: the 2008-09 handbook and the 2009-10 handbook. The 2008-09 handbook contained several deficiencies that were corrected in the 2009-10 handbook. However, we found the following deficiencies in both handbooks that were not resolved by the amendments to the 2009-10 handbook:

- Although each of the central treasurers reported to the central auditor quarterly, the handbooks do not require the central treasurers to report to the Board, and they do not provide procedures for the central treasurers to follow when reporting to the Board. As a result, none of the central treasurers reported to the Board as required by the Regulations.
- The handbooks do not contain provisions to segregate incompatible financial duties for the student treasurers, faculty advisors, and central treasurers. For example, the central treasurer for the high school club account also acted as the faculty advisor for one of the high school extra-curricular activity clubs. As a result, this individual had the authority to expend money as a faculty advisor while having custody of the funds as a central treasurer, which could allow her to initiate an inappropriate expenditure of District monies, authorize the expenditure, and then hide the transaction without being detected.
- The handbooks do not contain procedures for the review of inactive clubs and the disposal of the monies held by these discontinued activities.
- The handbooks do not require the activity clubs to use receipts, inventory control forms or other similar documents that would acknowledge the receipt of money and account for all monies taken in.

The District's failure to provide specific guidance through a well-developed extra-curricular handbook could lead to the neglect of key internal control activities or irregular activities occurring and remaining undetected.

Recommendations

1. The Board should update and amend its extra-classroom activity fund policy to provide specific guidance for the financial management and recordkeeping of the activity fund.
2. The Board and District officials should ensure that the faculty and student advisors ensure that all expenditures of extra-classroom activity fund monies have adequate documentation to provide evidence that they are appropriate District expenditures.
3. The Board and District officials should ensure that extra-classroom activity accounts are maintained in accordance with the District's policy and the Regulations of the Commissioner.
4. District officials should ensure that the central treasurers provide the Board with quarterly extra-curricular activity account reports.
5. District officials should ensure that all receipts and disbursements are adequately documented by the central and student treasurers.
6. The Board should consider amending the District's 2009-10 handbook to provide detailed guidance for the following issues:
 - The handbook must direct the central treasurers to report to the Board, and it should provide procedures for the central treasurers to follow when reporting to the Board.
 - The handbook should segregate the financial duties of the student treasurers, faculty advisors, and central treasurers to ensure that no single individual is responsible for all phases of a transaction. If it is not practicable to adequately segregate the financial duties, the handbook should separate the duties of transaction approval, accounting, and asset custody. For example, the same individual should not collect and record cash receipts, make bank deposits, prepare and post journal entries, sign checks, and perform or supervise the reconciliation of extra-curricular accounts.
 - The handbook should contain procedures for the review of inactive clubs and the disposal of the monies held by these discontinued activities.
 - The handbook should require the activity clubs to use receipts, inventory control forms or other similar documents that would acknowledge the receipt of money and account for all monies taken in.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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

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June 23, 2011

Jeffrey P. Leonard, Chief Examiner
Glens Falls Regional Office
One Broad Street Plaza
Glens Falls, NY 12801-4396

Re: Draft Report of Examination of Internal Controls Over Extra-Classroom Activities

Dear Mr. Leonard:

The Greater Johnstown School District has reviewed the draft audit referenced above, which audit report was transmitted to the district by electronic mail on June 2, 2011. In addition, the Board of Education President, Business Manager and I attended an exit discussion to discuss the findings and the process of response to this audit.

Upon review, the District is in agreement with the findings noted therein. In fact, the District was actively working on many of the issues referenced prior to the commencement of this review and continues to work on addressing those issues at the present time. This letter is intended to represent the District's Response to the Audit Report as well as our Corrective Action Plan.

The District had actively reviewed the accounts referenced and, in fact, had extra-classroom funds reviewed by its internal auditors, by its external auditors and had even gone so far as to invest in the services of a forensic auditor, to determine whether all activities, expenses and documentation were appropriate, and was, therefore, aware of the issues in advance of this audit. When the Comptroller's audit began, the District provided the Comptroller's Office personnel with all of those documents in an effort to be forthcoming and transparent.

RECOMMENDATIONS:

- I. The Board should update and amend its extra-classroom activity fund policy to provide specific guidance for the financial management and recordkeeping of the activity fund.

The District is in the process of updating and amending its extra-classroom activity fund policy to provide the additional recommended guidance.

2. The Board and District Officials should ensure that the faculty and student advisors ensure that all expenditures of extra-classroom activity fund monies have adequate documentation to provide evidence that they are appropriate District expenditures.

The District is in the process of establishing controls to ensure that all expenditures have adequate documentation. As noted during the audit, the District Treasurer has taken on the additional responsibility of auditing every voucher presented, prior to issuance of payment, to ensure that the documentation is sufficient and that the purchase is appropriate.

3. The Board and District officials should ensure that extra-classroom activity accounts are maintained in accordance with the District's policy and the Regulations of the Commissioner.

The District agrees with this finding and is in the taking the necessary steps to comply, including training of extra-classroom advisors, treasurers and central treasurers.

4. District Officials should ensure that the central treasurers provide the Board with quarterly extra-curricular activity account reports.

All central treasurers will be advised of this additional reporting requirement at the annual mandatory training session to be held June 28, 2011. This reporting requirement will begin with September 30, 2011. This report will be in the format used to report year-end activity and will be updated and provided to the Board of Education quarterly.

5. District officials should ensure that all receipts and disbursements are adequately documented by the central and student treasurers.

This issue will be addressed with additional training. Prior to being recommended for appointment as an advisor, mandatory training must be attended by the applicant for the position of advisor. Upon completion of the training, the applicants will be offered to the Superintendent for appointment. Receipts and disbursement documentation review will be required as a part of the periodic audit of the books by the District Treasurer. Written notice of deficiencies will be provided to the central treasurers and student treasurers when issues are found.

6. The Board should consider amending the District's 2009-10 handbook to provide detailed guidance for the following issues:

The handbook must direct the central treasurers to report to the Board, and it should provide procedures for the central treasurers to follow when reporting to the Board.

The District's handbook is currently being updated to provide such procedures for reporting to the Board of Education as referenced in #4 above.

The handbook should segregate the financial duties of the student treasurers, faculty advisors, and central treasurers to ensure that no single individual is responsible for all phases of a transaction. If it is not practicable to adequately segregate the financial duties, the handbook should separate the duties of transaction approval, accounting, and asset custody. For example, the same individual should not collect and record cash receipts, make bank deposits, prepare and post journal entries, sign checks and perform or supervise the reconciliation of extra-curricular accounts.

Segregation of duties will be addressed at mandatory training to be held on June 28, 2011 and in future training sessions. The segregation of duties requirements will be incorporated into the handbook and subsequent revisions thereof.

The handbook should contain procedures for the review of inactive clubs and the disposal of monies held by these discontinued activities. The Board of Education will be adopting a policy specifically stating the procedures for disposal of monies held in inactive clubs. The handbook will incorporate these revisions in policy and reflect the action that will be taken relative to inactive clubs.

The handbook should require the activity clubs to use receipts, inventory control forms or other similar documents that would acknowledge the receipt of money and account for all monies taken in. The handbook is currently being revised, and the use of receipts, and inventory control forms (including profit & loss statements showing inventory remaining and plans for disposal thereof) will be required in the revised versions of the handbook.

On behalf of the Board of Education and District Staff, I would like to thank the Comptroller's Office Auditors who conducted this review. They were helpful and cooperative in their dealings with staff. We appreciate their suggestions and comments made during this audit review.

Very truly yours,



Katherine A. Sullivan
Superintendent of Schools

ams

cc: Board of Education

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess the adequacy of the internal controls put in place by District 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 condition and oversight, cash receipts and disbursements, purchasing, payroll and personal services, information technology and application controls, claims processing, and capital projects.

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 internal controls over extra-classroom activities for further audit testing. To accomplish the objectives of this audit and obtain valid audit evidence, our procedures included the following steps:

- We compared the Board policy on the extra-classroom activities fund and the District handbooks for extra-classroom activities to the Department of Education Commissioner's Regulations on extra-classroom activities.
- We reviewed minutes of the Board's proceedings for the period July 1, 2008, through June 29, 2010.
- We interviewed District officials to assess the appropriateness of internal controls related to the extra-classroom activities fund.
- We reviewed a sample 50 cash receipts: 30 receipts from the high school club account, 10 receipts from the middle school club account, and 10 receipts from the athletic activities club account. We chose those amounts based on the volume of transactions in each account. We selected half of the receipts for each account from the 2008-09 fiscal year and half from the 2009-10 fiscal year, except for the athletic activities club account. The athletic activities club account did not exist in 2008-09. In selecting individual receipts, we chose at least one receipt from each extra-curricular activity club.
- We reviewed a sample of 50 cash disbursements: 30 from the high school club account, 10 from the middle school club account, and 10 from the athletic activities club account. We chose

those amounts based on the volume of transactions in each account. We selected half of the disbursements for each account from the 2008-09 fiscal year and half from the 2009-10 fiscal year, except for the athletic activities club account. The athletic activities club account did not exist in 2008-09. In selecting individual disbursements, we chose at least one disbursement from each extra-curricular activity club. We also reviewed all 50 disbursements to determine whether they were appropriate District expenditures.

- Due to the significant weaknesses we noted in two payments to one faculty advisor, we reviewed an additional 10 disbursements made to that advisor. Also due to the significant weaknesses noted in all 12 payments made to that advisor, we expanded our sample of receipts⁹ to include five receipts which corresponded to advances made to that advisor. We also reviewed all 10 disbursements to determine whether they were appropriate District expenditures.

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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

⁹ One of the five payments, totaling \$650, was included in the first sample (two of the four disbursements totaling \$2,750). The other four payments, totaling \$2,206, were included in the second sample (10 additional payments totaling \$6,543).

APPENDIX C

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