



Haldane Central School District

Budget Transfers and Information Technology

Report of Examination

Period Covered:

July 1, 2014 — August 19, 2015

2015M-279



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

January 2016

Dear School District Officials:

A top priority of the Office of the State Comptroller is to help school district officials manage their districts efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support district operations. The Comptroller oversees the fiscal affairs of districts statewide, as well as districts' compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving district operations and Board of Education governance. Audits also can identify strategies to reduce district costs and to strengthen controls intended to safeguard district assets.

Following is a report of our audit of the Haldane Central School District, entitled Budget Transfers 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 New York State General Municipal Law.

This audit's results and recommendations are resources for district officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller
Division of Local Government
and School Accountability*



State of New York Office of the State Comptroller

EXECUTIVE SUMMARY

The Haldane Central School District (District) is governed by the Board of Education (Board), which is composed of five elected members. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the District's chief executive officer and is responsible, along with other administrative staff, for the District's day-to-day management under the Board's direction. The School Business Manager, who is also the District Treasurer, is responsible for administering District finances and preparing accounting records and reports. The District contracts with an information technology (IT) firm to be the administrator of its network.

The District operates two schools with approximately 890 students and 250 employees. Budgeted appropriations for the 2015-16 fiscal year are \$22.9 million, which are funded primarily with real property taxes, State aid and tuition.¹

Scope and Objectives

The objectives of our audit were to examine internal controls over budgeted transfers and IT for the period July 1, 2014 through August 19, 2015. Our audit addressed the following related questions:

- Did the Board adequately monitor budget transfer activities to ensure that budget appropriations were not overspent?
- Did District officials ensure that the District's IT systems were adequately secured and protected against unauthorized access and loss?

Audit Results

The Board needs to improve its monitoring of budget activity. District officials waited until the end of the 2014-15 fiscal year before making approximately \$523,400 in budget transfers² to correct 72 appropriation accounts that were overexpended during the course of the year. District officials continued to spend appropriation accounts even after the budget reports showed negative account balances. The Board did not approve the transfers until almost two months into the next fiscal year,

¹ High school students who reside in a small portion of the Town of Putnam Valley and the Hamlet of Garrison in Putnam County have the option to pay tuition to the District because the school district that covers that area does not have a high school.

² The District made a total of approximately \$1.1 million in budget transfers during the year, of which approximately \$1 million was posted to the accounting records on June 30, 2015.

and 77 budget transfers, totaling \$1,038,006 (95 percent of the total amount transferred during the year), did not have the Superintendent's approval as required by District policy. As a result, there is an increased risk that expenditures could exceed legally allowed appropriations.

We also found that the District did not develop and implement comprehensive IT controls to safeguard IT assets and data from unauthorized access, harm or loss. Four individuals have administrative permissions in the financial application that do not align with their job duties. In addition, no one was reviewing the audit log (automated trail of system activity) as a compensating control. Furthermore, the rooms housing servers and other IT infrastructure were unlocked and did not have other adequate safeguards. The hardware inventory that District officials provided us was outdated, and no software inventory is maintained. Lastly, the disaster recovery plan did not contain adequate information to guide District officials and staff in the event of a disaster affecting IT operations. As a result of these weaknesses, the District's IT resources, systems and electronic data are subject to increased risk of unauthorized access, manipulation, theft, loss or destruction.

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 have initiated, or plan to initiate, corrective action.

Introduction

Background

The Haldane School District (District) is located in the Town of Phillipstown in Putnam County and the Town of Fishkill in Dutchess County. The District is governed by the Board of Education (Board) which is composed of five elected members. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the District's chief executive officer and is responsible, along with other administrative staff, for the District's day-to-day management under the Board's direction. The School Business Manager, who is also the District Treasurer, is responsible for administering District finances and preparing accounting records and reports.

The District operates two schools with approximately 890 students and 250 employees. The District's budgeted appropriations for the 2015-16 fiscal year are \$22.9 million, which are funded primarily with real property taxes, State aid and tuition.³

The District uses network and web resources to support business operations, including online banking, communications and maintaining financial records, student records and personal, private and sensitive information (PPSI). The District contracts with an information technology (IT) firm (IT Specialist) to be the administrator of the District's network and perform other duties surrounding the security and maintenance of the District's IT operations.

Objectives

The objectives of our audit were to examine internal controls over budget transfers and IT. Our audit addressed the following related questions:

- Did the Board adequately monitor budget transfer activities to ensure that budgeted appropriations were not overspent?
- Did District officials ensure that the District's IT systems were adequately secured and protected against unauthorized access and loss?

Scope and Methodology

We examined the District's internal controls over budget transfers and IT for the period July 1, 2014 through August 19, 2015. Our audit also disclosed areas in need of improvement concerning IT controls.

³ High school students who reside in a small portion of the Town of Putnam Valley and the Hamlet of Garrison in Putnam County have the option to pay tuition to attend the District because the school district that covers that area does not have a high school.

Because of the sensitivity of some of this information, we did not discuss the results in this report, but instead communicated them confidentially to District officials.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit are included in Appendix B of this report. Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

**Comments of
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 have initiated, or plan to initiate, corrective action.

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of General Municipal Law, Section 2116-a (3)(c) of New York State Education Law and Section 170.12 of the Regulations of the Commissioner of Education, a written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, with a copy forwarded to the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. The Board should make the CAP available for public review in the District Clerk's office.

Budget Transfers

Budgetary controls are intended to guard against expenditures that exceed appropriations.⁴ According to District policy, the purchasing agent may issue a purchase order for all goods and services where a budgeted appropriation has been made. If there are insufficient appropriations, a budget transfer allows the District to move funds from one appropriation account to another to avoid overdrawing on the account. The Board has authorized the Superintendent to approve budget transfers between official Board meetings, and a list of the budget transfers for the month is brought to the Board for approval after the budget transfers are made. The Board is responsible for monitoring District expenditures to ensure they stay within total annual appropriations.

During the 2014-15 fiscal year, District officials processed about \$1.1 million in budget transfers. However, approximately \$1 million in budget transfers were not posted to the accounting records until June 30, 2015, the end of the fiscal year. Further, of these transfers, approximately \$523,400 – which were corrections to clear the negative balances in 72 appropriation accounts that had been overexpended throughout the year – were not approved by the Board until August 18, 2015 (the next fiscal year). While the Board received monthly budget status reports throughout the year, it did not address the negative appropriation balances.

We reviewed all 98 budget transfers totaling approximately \$1.1 million during the 2014-15 fiscal year to determine if they were properly approved before being made. The Superintendent did not approve 77 budget transfers totaling \$1,038,006 (95 percent of the total dollar amount of the transfers made) and did not give prior approval for another 14 of the 98 budget transfers.

As Figure 1 shows, 91 of the 98 transfers, representing 97 percent of the total dollar amount, did not have proper approvals.

⁴ An appropriation is an amount authorized for expenditure. General statutory law requires political subdivisions to establish appropriations as a means of providing control over amounts that may be expended.

Figure 1: Budget Transfer Approval		
	Number	Amount
Total Transfers Made in Fiscal Year 2014-15	98	\$1,093,621
Transfers Not Properly Approved		
Not Approved by the Superintendent ^a	77	\$1,038,006
Made Before the Superintendent's Approval ^b	14	\$23,075
^a Three of these transfers totaling \$25,668 were also not approved by the Board. ^b One of these transfers totaling \$5,767 was also not approved by the Board.		

The School Business Manager told us she generally discusses upcoming budget transfers with the Board at the meetings before they are performed; however, this informal practice circumvents the District’s approval policy and increases the possibility that budget transfers are performed prior to being formally approved. In addition, the District’s budget transfer policy does not state a dollar threshold for District officials to determine when a budget transfer requires prior approval from either the Superintendent or the Board. Without a clear policy, the approval process is left to the discretion of District officials and could allow budget transfers to be made with late or no approval.

We selected five budget codes with the highest positive adjustments, containing original appropriations of \$1,879,152, from the June 30, 2015 budget status report to determine if the District overdrew the accounts at any time and if and when transfers were made and presented to the Board for approval to correct any overexpenditure. Three of the five appropriation accounts with original appropriations totaling \$583,676 were overspent by a total of \$142,628, and District officials did not transfer additional appropriations to the three accounts until June 30, 2015, the last day of the fiscal year. For example, the appropriation account for maintenance salaries began showing a negative balance after the February 26, 2015 payroll. The budget status report provided to the Board on March 10, 2015 showed a negative unencumbered balance⁵ for the account, but the Board did not comment or take action. Instead, the District continued to spend from the appropriation account, overspending it by \$65,962 before finally making a budget transfer 124 days after the initial negative balance. Furthermore, the Board did not approve the transfer until August 18, 2015 (in the next fiscal year), when it approved all the

⁵ The budget status report given to the Board on March 10, 2015 showed that the account had a negative unencumbered balance of \$65,962. Of this amount, \$1,006 had already been overspent due to the February 26, 2015 payroll. The remaining \$64,956 was encumbered for the remaining payrolls even though the encumbrance was not supported by available appropriations.

budget transfers that were made to clear negative balances in the appropriation accounts.

District officials informed us that the computerized financial application will warn users when there are insufficient appropriations in an appropriation account. However, the accounts payable clerk, who normally checks to see if sufficient appropriations are available, is able to override the warning in the application and overdraw an appropriation account with written approval from the purchasing agent. This practice circumvents the purchasing controls and increases the risk of appropriation accounts being overdrawn because no one checks the accounts before a purchase is made.

Because the Board did not adequately oversee the District's budget transfer activities and operations, District officials were able to overdraw appropriation accounts and override the accounting software. This places the District at significant risk of future deficits.

Recommendations

The Board should:

1. Update the budget transfer policy to include a dollar threshold for budget transfer approvals.
2. Ensure that budget transfers are approved by the Superintendent in a timely manner as required by policy.
3. Conduct a careful and thorough review of the monthly budget status reports and address any budget codes with negative balances.

District officials should:

4. Ensure that budget transfers are made in a timely manner so that budget line items are not overexpended. Transfers should also be presented to the Board for approval at the next Board meeting.
5. Ensure that the purchasing agent checks the balances in appropriation accounts to verify that sufficient funds are available before authorizing expenditures.

Information Technology

Computerized data is a valuable resource that District officials rely on to make financial and non-financial decisions and report to State agencies. If computers on which this data is stored fail or the data is lost or altered, either intentionally or unintentionally, the results could range from inconvenient to catastrophic. For this reason, District officials should ensure that users have limited access within the financial system based on their job duties, establish adequate physical controls over server rooms and wiring closets, maintain a hardware and software inventory and establish a formal disaster recovery plan.

The District did not develop and implement comprehensive controls to safeguard IT assets and data from unauthorized access, harm or loss. Four accounts within the financial application included administrative privileges with permissions that do not align with the users' job duties. In addition, no one was reviewing the audit log (automated trail of user activity) as a compensating control to guard against unauthorized transactions. Furthermore, the rooms housing servers and other important IT infrastructure were unlocked and did not have other adequate safeguards. The hardware inventory that District officials provided was outdated, and no software inventory is maintained. Lastly, the District's disaster recovery plan does not contain all the necessary information to guide District officials and staff in the event of a disaster. As a result of these weaknesses, the District's IT resources, systems and electronic data are subject to increased risk of unauthorized access, manipulation, theft, loss or destruction.

Financial Application Access Rights

Effective controls over access rights to a financial application should allow users access to only those computerized functions that are consistent with their job responsibilities. It is especially important to limit system administration capabilities, which allow access to the different modules, such as payroll, accounts payable and general ledger, and also allow the system administrator to establish and modify certain application controls. Additionally, the periodic review of audit logs⁶ is an important control for detecting possible manipulation of financial data or other sensitive information. Both the review of audit logs and the responsibility of system administration should be assigned to individuals who are independent of financial transactions.

⁶ An audit log is an automated record of administrative changes made in the financial management system and of any events where previously recorded (original) data is modified or system parameters are changed, even if temporarily.

According to District policy, the Superintendent or designee is required to limit user access to programs and data to that which is necessary for job responsibilities. However, the District has not adequately implemented user rights within the financial system. The payroll clerk, School Business Manager and two employees of a contractor⁷ all have administrative privileges within the financial application. The School Business Manager informed us that the prior chief information officer (CIO) was the financial application administrator and that the payroll clerk subsequently assumed those administrative duties.⁸ With administrative rights, the users have the ability to view, add, delete and modify records in one or more modules in the financial software. For example, the two employees of the contractor have access to the payroll and human resources modules and can add, view, modify and delete records. Such modules could contain PPSI which could be compromised as more users have access to it.

In addition, no one reviews the audit log that can be generated from the financial application to compensate for the lack of access controls. As a result, there is an increased risk that intentional or unintentional changes could occur without detection which could be detrimental to the District.

Servers and Wiring Closets

A network server processes requests and delivers data to other computers within the network. Because the role of a server is so critical, it is imperative that school districts implement effective physical controls to protect servers and other IT equipment from environmental hazards, misuse and power outages. Effective internal controls include physical safeguards, such as locked doors to prevent unauthorized persons from entering the server room, adequate ventilation and an uninterrupted source of power. If the server room is compromised or there is a power outage, there is an increased security risk to the District's IT resources and data, including confidential information.

The District's main server room houses seven physical servers and three virtual servers that perform critical functions such as communicating with the Board of Cooperative Educational Services (BOCES) to back up the data from the District's financial application and storing information from the student management application. Another room houses IT infrastructure that provides Internet service to the District and a computer tower that controls the building's security cameras.

⁷ The District contracts with a business management company for financial services such as performing bank reconciliations and posting journal entries.

⁸ The IT staff member who will replace the prior CIO is currently being trained on the financial application. Once she completes the training, she will become the administrator.

We found that the District did not have appropriate physical controls to protect its IT assets. The server room was not locked even though the door had a locking mechanism. The building secretary told us that the sever room door is generally not locked. Neither she nor the District's head IT staff member knew who had keys to the door. Further, the room that houses the infrastructure for Internet service and operates the building's security cameras contains a copier that building staff frequently use. The IT infrastructure was not protected behind physical barriers. Lastly, the room was not climate-controlled. Such conditions could leave IT infrastructure vulnerable to the environment and unauthorized persons, as well as decrease the performance of crucial IT operations involving building security.

The server room also does not have an uninterrupted power source. District officials told us the servers have batteries that will run for about 15 minutes during a power outage. However, once the batteries are exhausted, IT operations would cease, including critical business functions. These combined control weaknesses leave the District vulnerable to the manipulation or loss of data, with potentially costly consequences.

Hardware and Software Inventory

It is important that the District maintain detailed, up-to-date inventory records for all computer hardware, software and data. The information maintained for each piece of computer equipment should include a description of the item, including the make, model and serial number; the name of the employee to whom the equipment is assigned, if applicable; the physical location of the asset; and relevant purchase or lease information including the acquisition date. Software inventory records should include a description of each item, including the version and serial number, a description of the computers on which the software is installed and any pertinent licensing information. Inventory records enhance protection of IT assets and data because they detail which assets the District has and where those assets are located.

The Board adopted a policy in April 2015 that requires District officials to maintain an up-to-date hardware inventory. However, the hardware inventory that District officials provided was last updated around 2009. Furthermore, the District does not have an inventory of the software installed on its machines. A lack of detailed, up-to-date hardware and software inventory records exposes valuable IT assets and data to an increased risk of loss, theft or misuse. Furthermore, without proper identification of all devices on a network, unauthorized devices and software can be easily introduced, putting the District's data at risk.

Disaster Recovery

A comprehensive IT policy includes a disaster recovery plan to prevent or minimize the loss of computerized equipment and data and provides procedures for recovery in the event of an actual loss. A disaster could be any unplanned event that compromises the integrity and the data of the IT systems. Even small disruptions can require extensive effort and cost to evaluate and repair. Typically, disaster recovery planning involves an analysis of business processes and continuity needs and defines the roles of key individuals. It also may include a significant focus on disaster prevention.

Although District officials have developed a disaster recovery plan in the technology plan located on the District's website, responsible parties were not aware of its existence and we found the plan to be inadequate. The plan did not address how employees will communicate, where they will go and how they will perform their jobs in the event of a disaster. Additionally, the plan did not describe the types of threats to the IT system. Consequently, in the event of a disaster, District employees do not have adequate guidance to follow to restore data or resume critical operations in a timely manner. The lack of an adequate disaster recovery plan could lead to loss of important financial and confidential data, in addition to serious interruption of the District's operations.

Recommendations

District officials should:

6. Ensure that access rights within the financial application are limited to the functions that users need to perform their job duties. This should include:
 - Limiting administrative privileges to an individual who is independent of financial transactions.
 - Removing unnecessary permissions for individuals whose job duties do not align with current permission settings.
7. Designate an individual who is independent of financial transactions to routinely review the audit log generated by the financial application.
8. Implement appropriate physical controls in the server and Internet service rooms to better protect the District's IT assets. Such controls should ensure that access is limited to authorized individuals, that the environment is climate-controlled and that there is a reliable power source to withstand the potential shutdown of machinery.

9. Develop and maintain up-to-date inventories for hardware, software and significant data.

10. Update the disaster recovery plan to include:

- How employees will communicate in the event of a disaster.
- Where employees will go.
- How job duties will be performed.
- The types of threats to the IT system and appropriate actions for preventing or responding to them.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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



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15 Craigside Drive
Cold Spring, New York 10516

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www.haldaneschool.org



Diana Bowers, Ed.D.
Superintendent of Schools

Linda B. Dearborn
Secretary

January 8, 2016

State of New York - Office of the State Comptroller
Newburgh Regional Office
33 Airport Center Drive - Suite 103
New Windsor, NY 12553

Attention: Tenneh Blamah, Chief Examiner of Local Government and School Accountability

Dear T. Blamah,

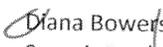
The Haldane Central School District respectfully submits this written response to the draft audit report.

Budget Transfers: As explained during the audit, the District is undergoing a complete policy audit this year. Lack of a clear budget transfer policy has allowed for informal practices. Although individual line expenditures may have exceeded individual line appropriations at times, close scrutiny and frequent monitoring of appropriation accounts has ensured that total annual expenditures stay within total annual appropriations. In addition, budget transfers were posted to accounts after the fiscal year end to allow for discussions with independent auditors and the Board of Education regarding the use of available funds. The District has already established a procedure with its accounting service to propose budget transfers to clear negatives on a monthly basis. Careful consideration will ensure regular transfers will occur throughout the year, complete with approval and signature of the Superintendent with dates specified. Board of Education approval of the budget transfer schedules will also occur at the monthly business meeting. It may not be possible to eliminate all transfers after the close of the fiscal year as we will be closing our books and submitting the ST3 after June 30th.

Information Technology: Beginning with the 2015-16 school year, the District restructured its IT staffing. Previously, IT operations were managed by an individual that handled various unrelated departments, thus reducing the time that could be devoted to IT. Recognizing the growing need for staff dedicated to IT, duties were segregated and individuals hired that will devote attention to implementing comprehensive controls and asset and data safeguards.

The Haldane Central School District appreciates the opinions of the Office of the State Comptroller and is happy to implement changes that will be effective.

Sincerely,


Diana Bowers, Ed.D.
Superintendent of Schools

DB:lbd

Cc: Ms. Anne Dinio, School Business Official

The Haldane School District will prepare all students to succeed in an ever-changing global society

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

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

- We interviewed District officials and reviewed policies and procedures to gain an understanding of budget monitoring and IT operations.
- We reviewed the Board minutes to determine if the Board approved budget transfers.
- We reviewed the 2014-15 budget transfers to determine if they were performed in a timely manner and had proper approval.
- From the June 30, 2015 budget status report, we chose five budget codes (maintenance salaries, non-instructional salaries, BOCES services, New York State Teachers Retirement System and utilities – fuel) that had budgeted appropriations and the highest positive adjustments. We then reviewed the activity in these budget codes to determine if District officials overexpended the accounts.
- We obtained a permissions report generated by the vendor for the financial application to determine if access rights granted were based on each user’s job duties and to identify any inactive user accounts that should be disabled.
- We reviewed the IT Specialist’s 2014 IT systems audit report to determine if District officials have implemented corrective action
- We observed the rooms housing the servers, Internet service and infrastructure for the security cameras to assess the physical controls.

We conducted this performance audit in accordance with GAGAS. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

APPENDIX C

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