Ellicottville
Central School District
Internal Controls Over
Selected Financial Operations

Report of Examination
Period Covered:
July 1, 2006 — February 13, 2008
2008M-106
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Division of Local Government  
and School Accountability  

October 2008  

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 Ellicottville Central School District, entitled Internal Controls Over Selected Financial Operations. 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 Ellicottville Central School District (District) is governed by the Board of Education (Board) which comprises seven 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 District uses a computerized financial system to perform the District’s accounting functions. The Board appointed a claims auditor in August 2007 to assume the Board’s powers and duties with regard to approving District claims for payment.

Scope and Objective

The objective of our audit was to examine the internal controls over the District’s financial condition, computerized data functions and claims processing for the period July 1, 2006 to February 13, 2008. We expanded our scope for certain budgetary practices back to July 1, 2002. Our audit addressed the following related questions:

- Has the District taken adequate action to address the excessive unappropriated, unreserved fund balance in the general fund by monitoring its budget process, and have reserves been established and maintained in accordance with statutory requirements?
- Are internal controls over the District’s computerized data designed appropriately and operating effectively to protect financial data?
- Are internal controls over the District’s claims processing function designed appropriately and operating effectively to safeguard District assets?

Audit Results

The District does not have adequate controls in place to accurately evaluate the District’s financial condition and safeguard assets. This was evident in the excessive fund balance in the general fund over the last several years, the lack of controls over certain aspects of information technology, and the Treasurer’s failure to safeguard her signature disk.

The District has not followed proper budgeting practices. As of June 30, 2006, the unreserved and unappropriated general fund balance totaled $1.67 million, which represented 17 percent of the $9.7
million budgeted for the 2006-07 fiscal year. This amount is well in excess of the 2 percent limit that Real Property Tax Law authorized a school district to retain. After increasing reserves at June 30, 2007 by $605,000 and increasing fund balance appropriated for the 2007-08 fiscal year by an additional $201,000, the unreserved and unappropriated fund balance decreased to $932,000, which still represented more than 9 percent of the 2007-08 budget or three times the percentage allowed by Real Property Tax Law. In addition, the District has funded reserves in amounts that are not necessary or reasonable. The excessive unappropriated fund balance and the over-funding of reserves resulted in higher tax rates for District residents.

The Board and District officials need to strengthen controls over the District’s computerized financial system. The payroll clerk could apply the Treasurer’s electronic signature to District payroll checks because of the access rights she has been granted. In addition, the District does not produce or obtain audit logs for management review. Unless the District reduces these risks, and the Board monitors the implementation of enhanced controls, unauthorized changes to data can occur and not be detected and corrected. Finally, the District has not developed a formal disaster recovery plan for its information technology systems. As a result, there is a significant likelihood that, in the event of a disaster, critical information systems or data will not be available for District financial operations.

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 that they either have initiated or plan to initiate corrective action. OSC comments on the District’s response can be found in Appendix B.
Introduction

Background

The Ellicottville Central School District (District) is located in the Towns of East Otto, Ellicottville, Franklinville, Great Valley, Humphrey, and Mansfield in Cattaraugus County. The District is governed by the Board of Education (Board) which comprises seven 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 is currently one school in operation within the District, with 611 students and 112 employees. The District’s budgeted expenditures for the 2007-08 fiscal year are $10,321,608, which are funded primarily with State aid, real property taxes and grants.

The District uses a computerized financial system to perform the District’s accounting functions. The Board appointed a claims auditor in August 2007 to assume the Board’s powers and duties with regard to approving District claims for payment.

Objective

The objective of our audit was to examine the internal controls over the District’s financial condition, computerized data functions and claims processing. Our audit addressed the following related questions:

- Has the District taken adequate action to address the excessive unappropriated, unreserved fund balance in the general fund by monitoring its budget process, and have reserves been established and maintained in accordance with statutory requirements?

- Are internal controls over the District’s computerized data designed appropriately and operating effectively to protect financial data?

- Are internal controls over the District’s claims processing function designed appropriately and operating effectively to safeguard District assets?

Scope and Methodology

We examined internal controls over the computer system and the claims processing function for the period July 1, 2006 to February 13, 2008. We expanded our scope for certain budgetary practices back to July 1, 2002.
Comments of District Officials and Corrective Action

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit are included in Appendix C of this report.

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 that they either have initiated or plan to initiate corrective action. OSC comments on the District’s response can be found in Appendix B.

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 forwarded to our office within 90 days. 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.
Financial Condition

A school district’s financial condition determines its ability to provide educational services to the students within the district. The Board, Superintendent and Treasurer are responsible for the effective financial planning and management of the District. The Board and Superintendent are also responsible for ensuring that budgets are prepared, adopted, and amended based on reasonable estimates of appropriations and the resources available to fund them.

An important aspect of budget preparation includes the reasonable estimate of fund balance to be appropriated at the end of the fiscal year to reduce real property taxes. Unreserved fund balance is uncommitted and therefore may be appropriated. Real Property Tax Law limits the amount of unreserved and unappropriated fund balance to no more than 2 percent of the ensuing year’s budget.

Although the District has routinely appropriated fund balance and decreased its unreserved, unappropriated fund balance over the last five years, the District has failed to keep unreserved, unappropriated fund balance within the limits prescribed by law. As of June 30, 2006, the unreserved and unappropriated general fund balance totaled $1.67 million, which represented 17 percent of the $9.7 million budgeted for 2006-07. Further, the 2006-07 fiscal year ended with an operating surplus of about $68,000. After increasing reserves at June 30, 2007 by $605,000 and increasing fund balance appropriated for the 2007-08 budget by $201,000, the unreserved and unappropriated fund balance decreased to $932,000, which still represented more than nine percent of the 2007-08 budget. Although a significant amount of fund balance existed, the Board increased the tax levy by four percent, or approximately $200,000, in the 2007-08 budget.

The Superintendent prepared the budgets and the Board approved them. The Superintendent and Board caused the excessive fund balances by overestimating appropriations by $2.8 million, in aggregate, over the last five years. For example, appropriations exceeded actual expenditures for employee benefits by $1.1 million and instruction by $1.9 million, in aggregate, over the past five fiscal years. Even though over $4 million in fund balance had been appropriated in the last five years’ budgets, the actual results of

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1 The law increases this limit to 3 percent of the 2007-08 school year budget at June 30, 2007 and increases it again to 4 percent of the 2008-09 budget at June 30, 2008 and for years thereafter.
2 Per the District’s accounting records for the fiscal year ended June 30, 2007.
operations resulted in a decrease of only $1.2 million in unreserved, unappropriated fund balance over the same period due to the poor budget estimates.

Further, this excessive fund balance did not include five reserve funds, which, as of June 30, 2007, totaled approximately $1.7 million. Moreover, we question the need for four of these reserves.

- **Employee Benefit Accrued Liability Reserve (EBALR)** — This reserve was established by Board resolution on June 5, 2007 in the amount of $400,000 to pay accrued benefits due employees upon termination of service. Pursuant to collective bargaining agreements, the District is required to pay for leave time only upon retirement. In addition to the reserve, the District also reported a current liability for compensated absences in the amount of $206,361\(^4\) which represented the total value of accrued sick leave for all employees over 55. The District only made payments totaling $15,944 to employees that actually separated from service in the 2007-08 fiscal year. Therefore, the current liability was overstated by more than $190,000 at June 30, 2007 and the reserve balance was enough to pay an expense of this size for 25 years. As a result, the $190,000 overstatement of the current liability and the improbability that the $400,000 reserve would be used had the combined effect of reducing fund balance available for lowering taxes by $590,000.

- **Unemployment Insurance Payment Reserve** — This reserve is authorized by law to reimburse the State Unemployment Insurance Fund for payments made to claimants where the District has elected to use the benefit reimbursement method. The District was unable to provide documentation supporting the establishment of this reserve by Board action that totaled $521,666 at June 30, 2007. However, we noted that annual reimbursements have not exceeded $26,000 in the last five fiscal years and the District budgets annually a sufficient amount to fund these expenditures from the tax levy. As a result, the moneys in this reserve have not been used for at least the past five fiscal years. Moneys in excess of those necessary to pay claims should be transferred back to unreserved fund balance and used to reduce real property taxes.

- **Tax Certiorari Reserve** — The District was unable to provide us with documentation supporting the establishment of this reserve by Board action. The Treasurer indicated that the $303,188 balance at June 30, 2007 was not based on pending

\(^4\)The District’s schedule of accrued, unpaid sick leave, which the Treasurer provided us in support of these accounts, totaled $499,083.
litigation or claims against the District. There have been no expenditures from this reserve in the past five years. Amounts not reasonably required to pay judgments and claims must be transferred to unreserved fund balance no later than four years after the deposit into the reserve.

• Repair Reserve — This reserve was established by Board resolution in May 1985 and now totals $318,394. This reserve may only be used to pay for certain repairs to capital improvements or equipment which must not be recurring annually or at shorter intervals. Since there have been no expenditures from this reserve in at least the past five years, we question the reasonableness of maintaining this reserve for this purpose.

The failure to follow proper budgeting practices and reserve requirements has resulted in the accumulation of fund balance, reserved and unreserved, well in excess of the amounts allowed by law, which therefore results in taxpayers paying substantially more than necessary to sustain District operations.

**Recommendations**

1. The Board should ensure that fund balance is appropriated to reduce the property tax levy and comply with statutory requirements regarding the amount of fund balance that can remain at year-end.

2. The Board and District officials should develop revenue and appropriation estimates for the annual budget that are more realistic and monitor financial activity to ensure that operations closely mirror the budget.

3. District officials should only accrue a current liability for compensated absences to reflect the amount expected to be paid in the ensuing fiscal year.

4. The Board should review the Employee Benefit Accrued Liability Reserve and determine if the amounts reserved are necessary, reasonable and in compliance with statutory requirements. To the extent that they are not, transfers should be made to other reserves, established and maintained in compliance with statutory directives.

5. The Board should review all of the District’s other reserves and determine if the amounts reserved are necessary, reasonable and in compliance with statutory requirements. To the extent that they are not, transfers should be made to unreserved general fund balance.
or other reserves, established and maintained in compliance with statutory directives.
Computerized Data

The use of information technology affects the fundamental manner in which transactions are initiated, recorded, processed and reported. The extent to which computer processing is used in significant financial applications, as well as the complexity of that processing, determines the specific risks that financial software applications pose to the District. Because the District relies on its computerized financial system to perform accounting functions, the Board and District officials must establish controls that effectively reduce the risk of unauthorized access to the system and data. Controls that address these risks consist of a combination of inherent software application controls, manual controls and management review of audit logs. Our audit identified weaknesses in controls over user access rights and a lack of management review of system activity. Unless the District reduces these risks, and the Board assigns the responsibility to monitor the implementation of enhanced controls, unauthorized users may be able to access applications, make unauthorized changes to data and not be detected.

**User Access Rights** — User access rights should be assigned based on job responsibilities. Access controls prevent a user from being involved in aspects of financial transactions that are not part of assigned job duties. The applications used in the District’s computerized financial system provide the ability to restrict access levels for different users. Since the Treasurer is the authorized signatory on District checks, an individual’s access rights should not allow any user to apply the electronic signature of the Treasurer to a District check unless it is done under the Treasurer’s supervision and control.

The payroll clerk could apply the Treasurer’s electronic signature to District payroll checks due to her access rights. Although the Treasurer compares the signed payroll checks to the certified payroll, she does not monitor the use of her electronic signature. Failure to restrict access rights to accounting functions based on a person’s job requirements can increase the risk of unauthorized checks being generated and the unauthorized application of the Treasurer’s signature. Not segregating critical duties of payroll check preparation and check signing increases the risk of inappropriate payments.

**Computer Audit Logs** — Computerized financial systems should provide a means of determining who is accessing the system and what transactions are being processed. Computer-generated audit logs maintain a record of activity by system or application process.

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5 The Superintendent is also authorized to sign District checks.
The log should provide information such as: (1) the user-identity of any person who has accessed the system; (2) the time and date of the access; (3) what activity occurred; and (4) the time and date of system logoff. Management, or management’s designee, should review this log to monitor the activity of system users who access financial software. This tool provides a mechanism for individual accountability, reconstructing events and problem monitoring.

Currently, the District does not produce or obtain audit logs for management review. This is a significant internal control deficiency. Without the availability and periodic review of audit logs, or the institution of some form of compensating control, unauthorized activities may go unnoticed and unresolved.

Disaster Recovery Plan — District officials should adopt policies and procedures to protect data from the risk of loss due to threats or disasters, and provide for the restoration of data should this occur. Policies and procedures should address data back-up and disaster recovery. Data stored on computers and servers should be backed up (a duplicate copy of information) on a routine basis, and stored at a secure off-site location to minimize the risk of loss due to a disaster at the server site. A disaster recovery plan should be established detailing the responsibilities of individuals and the procedures to be followed to minimize business cycle interruption and address the process of returning to normal business functions, with a minimum of liability and lost productivity. Disaster recovery planning involves an analysis of threats to business processes and continuity needs, and may include a significant focus on disaster prevention.

The District has not developed a formal disaster recovery plan for information technology systems. As a result, there is a significant likelihood that, in the event of a disaster, critical information systems or data will not be available for District operations.

Recommendations

6. The Board should ensure that a hierarchy of access controls to the computerized financial system is established based on job responsibilities and District management monitors access levels to ensure that critical duties are properly segregated.

7. District officials should obtain audit logs that allow management to determine who is accessing the computer system and for what purpose.

8. District officials should develop a formal disaster recovery plan to address threats to its information technology system, including the need to adequately back up all critical data. The plan should
be distributed to all responsible parties, periodically tested and updated.
Claims Processing

The Board, as a whole, is responsible for conducting a deliberate and thorough audit of all claims prior to payment. If the Board so chooses, it may appoint a claims auditor, who then assumes the powers and duties of the Board to approve or deny claims for payment. An important aspect of the District’s internal controls rests with the Board or the claims auditor. Education Law generally requires that each claim be audited and approved before making payment. The Board or the claims auditor must ensure that proper documentation and itemization are provided for each claim, the payment is for a legal purpose, and the transaction was properly authorized.

We selected 30 claims, paid between July 1, 2006 and June 30, 2007, totaling $1,022,557 for review. None of the 30 claims bore any indication that the Board audited them. Further, several claims were not sufficiently itemized to indicate what was purchased, did not indicate whether the goods were actually received and/or lacked an indication of department approval.

In August 2007, the Board appointed its first claims auditor. Prior to this, two members of the Board at a time, on a rotating basis, audited claims. During our fieldwork, the Board adopted a detailed job description for claims auditor in December 2007. However, due to the timing of this action we did not test claims processed by the claims auditor to determine compliance with the detailed job description. Therefore, it is unclear whether the appointment of this individual and the job description appropriately addressed the exceptions noted in our review of claims audited by the Board.

Recommendation

9. The Board should review the work of the claims auditor and verify compliance with the job description it established to ensure that claims are adequately supported before they are approved for payment.
APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

The District officials’ response to this audit can be found on the following pages.
September 10, 2008

Office of the State Comptroller
ATTN: [Redacted]
295 Main Street, Room 1032
Buffalo, New York 14203-2510

Dear [Redacted]

On behalf of the Ellicottville Central School District, we believe that the Audit Report over the District’s Internal Controls of Selected Financial Operations covering the period July 1, 2006 to February 13, 2008 was a fair examination of the District’s financial operation. We have discussed the recommendations and are in the process of taking the necessary steps to develop a corrective action plan (CAP) that will address the auditors recommendations.

Since December 1999, the District has been operating without a Business Administrator and with the hiring of a new superintendent on July 1, 2008 those responsibilities will be part of his job duties. The District recognizes that budget projections, revenues and expenditures have to be more carefully scrutinized.

In an effort to address this area, the Superintendent is developing information that reflects the five year financial history of the District. The chart will include a comparison of the following information: All major account codes; Projected and actual revenues; Projected and actual expenditures; All reserve accounts; Fund balance. This will allow us to have a more accurate way of tracking our budget so that we will be able to make more accurate projections as we develop the 2009-10 budget.

During the past five (5) years the Board of Education has recognized the need to gradually reduce the District’s fund balance. The Board is currently reviewing the District’s reserve funds and will make the necessary changes and adjustments to make sure that we are compliant with statutory requirements. As we reviewed the recommendations we believe it is important to note that the District was advised by our Internal Auditors to establish and fund the Employee Benefit Accrued Liability Reserve Fund (EBALR). The District has provided a more detailed response to the Office Of The State Comptroller due to our inclusion in a report dated August 8, 2008 that addresses the use of these funds.
We are working with our External Auditors and School District Attorney to take the steps necessary to address the issue concerning the unreserved, unappropriated fund balance that the District has accumulated. The Board has also decided to establish a Capital Reserve Fund that will be placed before the voters in May 2009. The District will also take steps to gradually reduce the amount of appropriated Fund Balance that is used to reduce taxes.

The District is currently in the process of transitioning from [redacted] to [redacted] as the District’s financial software system. Many of the concerns expressed in the report will be addressed with the new system particularly in the area of access rights to the various levels of use within the system. The District has defined user privileges and developed access control based on job responsibilities. This will ensure that the District will know the names and access level of all BOCES employees who may have access to Ellicottville data. A computerized log system records the time and type of information that any District or BOCES employee may request.

“A Disaster Recovery Plan” has been developed to make sure that critical data is protected and regularly backed up. This will be periodically reviewed, tested and updated to make sure our systems and critical data are protected.

User access rights have been defined and the critical areas of payroll check preparation and check signing have been clearly segregated. In the event that the District Treasurer is unable to sign payroll checks the Superintendent will serve in that capacity.

As indicated in the report, the District hired a Claims Auditor in August 2007 and has developed a job description and established duties that reflect the requirements set forth by the Office of the State Comptroller. The Claims Auditor has received professional training and has worked closely with the District’s External and Internal Auditors to establish comprehensive internal controls designed to protect the District and its employees.

The State Audit has given us an opportunity to carefully review our internal controls and has provided us with guidance and suggestions that will assist us in operating a more efficient and effective operation. The recommendations have provided the Board of Education with specific suggestions that will allow us to improve district operations and provide more accountability for taxpayer dollars.

Sincerely,

Mark J. Ward
Superintendent
APPENDIX B

OSC COMMENTS ON THE DISTRICT’S RESPONSE

Note 1

We are not suggesting that the District limit the amount of fund balance appropriated to reduce taxes. By adopting realistic budgets, which include the appropriation of fund balance, the District will reduce the general fund balance as it is used to finance District operations.
APPENDIX C

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, claims processing, 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. Based on that evaluation we determined that controls appeared to be adequate and limited risk existed in most of the financial areas we reviewed. We then decided upon the reported objectives and scope by selecting for audit those areas most at risk. We selected financial condition, computer services and the claims processing function for further audit testing.

The District’s financial condition was evaluated based on interviews of District officials and the review of:

- Board Minutes
- Financial Statements
- Budget Information
- ST-3 Information.

The District’s computerized data function was evaluated based on interviews of District officials and a review of District records, policies and procedures.

We focused our attention on the approval for payment for various types of goods and services acquired. We interviewed department heads, the purchasing agent, the claims auditor and employees in the District’s business office concerning the claims processing function from July 1, 2006 through February 13, 2008. We examined the following records and reports to determine if the District had properly designed and implemented internal controls over the claims processing function:

- Vendor Payment Reports
- Claim Packets
- Board Minutes.
We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.
APPENDIX D

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