



Westminster Community Charter School Internal Controls Over Claims Processing and Payments

Report of Examination

Period Covered:

July 1, 2005 — April 13, 2007

2007M-151



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

October 2007

Dear School Officials:

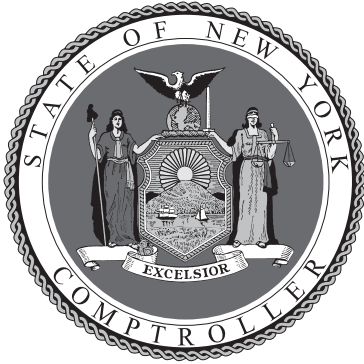
A top priority of the Office of the State Comptroller is to help school officials manage their school efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support school operations. The Comptroller oversees the fiscal affairs of charter schools statewide, as well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

Following is a report of our audit of the Westminster Community Charter School, entitled Internal Controls Over Claims Processing and Payments. This audit was conducted pursuant to the State Comptroller's authority as set forth in Article V, Section 1 of the State Constitution, and Article 3 of the General Municipal Law.

This audit's results and recommendations are resources for school officials to use in effectively managing operations and in meeting the expectations of taxpayers. 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

A charter school is a public school financed by local, State and Federal resources that is not under the control of the local school board and is governed under Education Law Article 56. The oversight for the Westminster Community Charter School (School) operations is provided by the Board of Trustees (Board) which comprises nine members. The Board is responsible for the general management and control of the School's financial and educational affairs. The Board appoints the Chief Executive Officer (CEO) who is responsible, along with other administrative staff, for the day-to-day management of the School under the direction of the Board.

Charter schools have less legal operational requirements than traditional public schools. Most of the regulations for the charter schools are contained in the entity's by-laws, charter agreement and the fiscal/financial management plans, which are part of the charter school application.

The School's 2005-06 fiscal year operating expenditures totaled \$4.7 million. These expenditures were funded primarily with revenues derived from billing the area school districts for resident pupils (74 percent), from certain State and Federal aid and other grants (17 percent), from contributions (8 percent), and from investment and other income (1 percent).

Scope and Objective

The objective of our audit was to evaluate the School's internal control system over claims processing¹ for the period July 1, 2005 to April 13, 2007. Our audit addressed the following related question:

- Are internal controls over the check disbursement process and credit card usage appropriately designed and operating effectively?

Audit Results

The Board has not adequately segregated incompatible duties with regard to the processing of claims. The Board also does not review claims prior to payment nor has it designated the responsibility to someone independent of the business function. Furthermore, the control environment has been weakened through the use of credit cards for many purchases, which circumvent an independent review prior to payment.

¹ The term claims processing is used to describe the payment of bills or accounts payable.

We reviewed 21 disbursements over \$25,000 made in our audit period, totaling approximately \$1.2 million, and determined that 18 did not have the required Board approval. We also reviewed 50 judgmentally selected credit card transactions to determine whether they were properly approved, documented, itemized and whether they represented appropriate School expenditures. Although our review did not identify any significant systemic deficiencies, we did note certain approval and documentation exceptions.

Comments of School Officials

The results of our audit and recommendations have been discussed with School officials and their comments, which appear in Appendix A, have been considered in preparing this report. School officials generally disagreed with our findings, indicating that they believed the School's internal controls were adequate. However, they also indicated that enhanced controls would be implemented. Appendix B includes our comments on issues raised in the School's response letter.

Introduction

Background

A charter school is a public school financed by local, State and Federal resources that is not under the control of the local school board. Charter schools have less legal operational requirements than traditional public schools. Most of the regulations for the charter schools are contained in the entity's by-laws, charter agreement and the fiscal/financial management plans, which are part of the charter school application. The charter agreement must be completed immediately after the application is approved. Charter schools are required to set both financial and academic goals. The renewal of its charter every five years is dependent on the school meeting these goals.

The Board is responsible for the general management and control of the school's financial and educational affairs. The Chief Executive Office (CEO) is appointed by the Board and delegated the responsibility along with other administrative staff, for the day-to-day management of the School under the direction of the Board. It is the responsibility of the CEO to ensure all necessary controls are implemented to safeguard and maximize the utilization of the School's resources.

The Westminster Community Charter School (School), chartered in 2004 as a not-for-profit² organization, is a conversion charter school in the City of Buffalo (City). Previously, it operated as Westminster Community School in the Buffalo City School District. The School is chartered for five years, after which time the charter may be renewed, upon application. The School has nine board members that provide oversight of its operations.

The School has entered into a management services agreement with a local financial institution to provide certain business functions. For example, the School Business Office is composed of employees from the local financial institution. In addition, pursuant to a memorandum of understanding (MOU) between the School, the District, the financial institution and its charitable foundation (Foundation), the financial institution will provide the School with \$2 million over five years, in contributions or in-kind services.

The School currently offers classes from kindergarten through grade 8. According to its billing records, the School had 481 full-time equivalent (FTE) enrolled students during the 2005-06 year, and most of them resided in the City. The School's operating expenditures

² Internal Revenue Service Code 501(C).

totaled \$4.7 million for the 2005-06 fiscal year. These expenditures were funded primarily with revenues derived from billing school districts for resident pupils (74 percent), from certain State and Federal aid and other grants (17 percent), from the Foundation contribution including in-kind services and allocated costs (8 percent), and from investment and other income (1 percent).

Objective

The objective of our audit was to evaluate the School’s internal control system over claims processing.³ Our audit addressed the following related question:

- Are internal controls over the check disbursement process and credit card usage appropriately designed and operating effectively?

Scope and Methodology

During this audit we examined internal controls over the claims process for the period July 1, 2005 to April 13, 2007.

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.

Comments of School Officials and Corrective Action

The results of our audit and recommendations have been discussed with School officials and their comments, which appear in Appendix A, have been considered in preparing this report. School officials generally disagreed with our findings, indicating that they believed the School’s internal controls were adequate. However, they also indicated that enhanced controls would be implemented. Appendix B includes our responses to issues raised in the School’s response letter.

The Board has the responsibility to initiate corrective action. We encourage the Board to prepare a plan of action that addresses the recommendations in this report, forward the plan to our office within 90 days, and make it available for public review in the Clerk of the Board’s office.

³ The term claims processing is used to describe the payment of bills or accounts payable.

Claims Processing and Payments

The School fiscal/financial management plans address the factors guiding the purchase of all goods and services of the School: price, quality and dependability. Compliance with these provisions requires a price comparison prior to purchase and approval that the purchase was necessary. In addition to ensuring that funds are used in an economical and efficient manner, the School must utilize public funds only for educational purposes. The Board, or its designee, should determine whether these requirements were met, prior to authorizing the Treasurer to make payment. Although charter schools are not required to use an independent claims auditor, such a function is a good management practice to ensure funds are properly used and to protect against irregular or improper payments. A claims auditor reviews bills prior to payment to ensure that proper documentation exists, approvals and authorizations were made and the claim is sufficiently itemized to determine that it is a proper use of school resources.

In general, the objectives of internal controls over claims processing are to ensure that every claim against a school was incurred according to policies and procedures and contains enough supporting documentation to verify that it is a proper school expense. This supporting documentation should include authorized requisitions, where applicable; approval of purchase orders prior to the purchase; original itemized invoices; and signed receiving documents. Properly segregating incompatible duties is a key element in the internal control system. School officials should establish duties so that no single individual controls key phases of a transaction. Internal controls including adequate oversight should reside in every stage in the process from advance authorization for an expense, to vendor selection, to contract negotiation and approval, and approval of payments to vendors.

The fiscal/financial management plans in the Charter application includes various financial policies and procedures that address the safeguarding of School assets. Among them are the following:

- All accounts payable shall be recorded on an accrual basis in accordance with GAAP.⁴ Accounts payable shall be maintained by the Treasurer who shall ensure timely payment and the development of payment plans. All invoices will be

⁴ Generally accepted accounting principles

approved by the CEO prior to payment by the Treasurer. No payment will be made without a properly approved invoice or other supporting documentation. All contracts shall be approved by the Board of Trustees.

- Check-signing procedures as established by the Board⁵ shall be adhered to by staff.
- The charter school may maintain corporate credit cards which shall be issued to staff as designated by the CEO. Such credit cards shall be used solely for charter school business.

The CEO is the designated purchasing agent for the School. Purchase requests are initiated at the School building.⁶ Requisitions can be made via the telephone or in writing. The CEO approves the requisition, orders the goods or services and routinely pays for the items by credit card. Alternatively, when claims require payment by check, the Business Office compiles the paperwork and the CEO approves the claim for payment. Checks are manually signed by two individuals (generally the CEO and one of several designated check signers from the financial institution).

The Board has not adequately segregated incompatible duties with regard to the processing of claims. The Board also does not review claims prior to payment nor has it delegated the responsibility to someone independent of the business function. Furthermore, the control environment has been weakened through the use of credit cards for many purchases.

Check Disbursement Process

Establishing adequate internal controls reduces the risk in the disbursement process. Assignment of authority should be clearly established and enforced. The Charter application assigns check signing authority to the CEO for the general operating account⁷ for amounts not to exceed \$25,000. All disbursements in excess of \$25,000 shall be approved by the Board of Trustees. Currently, the Chairman of the Board of Trustees approves such disbursements.

⁵ The CEO has signing authority for the general operating account not to exceed \$25,000. All expenditures in excess of \$25,000 shall be approved by the Board of Trustees. The Principal shall have signing authority up to \$500 for the school activity fund. All expenditures in excess of \$100 must be pre-approved by the CEO.

⁶ The Business Office is located at the sponsoring financial institution (bank) and its personnel, including the CEO, are employees of this bank.

⁷ The School has two checking accounts. The school activity fund account is used and located at the School. The general operating account is used at the Business Office, which is located at the bank.

We reviewed all 21 disbursements over \$25,000 made in our audit period, totaling approximately \$1.2 million, and determined that 18 did not have the required Board approval. Nine checks were routine payments such as health insurance premiums, union dues, and the New York State Teachers' Retirement System. However, the other nine were for services including construction-related payments. For example, five of the nine payments, amounting to \$358,536, were for the library corridor renovation. We found no evidence of Board approval for these payments. Our review of the Board minutes noted "2006-016 Contracts Related to Renovations Resolved: That the CEO be given the authority to sign contracts related to the library building adjacent to WCCS (approximate cost of \$625,000), the science room and the health clinic not to exceed \$750,000." This approval to execute the contracts and establish a maximum cost does not serve as an authorization to disburse School moneys upon the completion of work.

We also judgmentally selected 11 payments each over \$100 from the school activity fund checking account to test whether appropriate procedures were followed; specifically, were these disbursements pre-approved by the CEO as required for expenses over \$100 and was there sufficient documentation on file to substantiate them. We identified two payments, in the amounts of \$592 and \$699, where vendor invoices were not on file. The Treasurer indicated that these payments were for student field trips but the personnel who were responsible for these trips failed to obtain documentary evidence of the purchases.

Credit Card Usage

As with any claim, credit card transactions should be supported by sufficient documentation to allow for a proper audit prior to payment. Furthermore, the School should evaluate what credit card usage should be permitted and establish a credit limit that controls such usage and minimizes the inherent risk associated with credit cards. The School should also establish monitoring procedures to ensure compliance with Board policies and procedures. These procedures should include an independent reconciliation of what the School requisitioned, what was ordered, delivered/received and eventually paid for.

According to the CEO, the School specifically included the use of credit cards in its application to improve efficiency in operating the School. However, because the Board has not adequately segregated duties and established appropriate monitoring procedures for claims processing, the use of credit cards also significantly increases the risk that errors and irregularities can occur and not be detected and corrected in a timely manner.

The credit card policy requires documented pre-approval by the CEO for any purchases in excess of \$500. In addition, all credit card purchases made by the CEO shall be submitted to a designated Board member for review and approval. Currently, the CEO's monthly Travel and Expense (T&E) form is reviewed by a designated Board member, who is also the CEO's supervisor at the financial institution. T&E forms for the other two credit card holders are reviewed and approved by the CEO. The monthly credit card bill is automatically paid from the operating account on the ninth of each month, before transactions are reviewed by authorized personnel.

During the period July 2005 through December 2006, the School utilized a total of four credit cards. Below is a summary of credit card transactions.

Credit Card Transactions					
		2005-06 Fiscal Year		2006-07 Fiscal Year (through December 2006)	
Credit Card	Credit Limit	Total	Monthly Average	Total	Monthly Average
1	\$40,000	\$203,223	\$16,935	\$76,652	\$12,775
2	\$5,000	\$14,240	\$1,187	\$9,112	\$1,519
3	\$2,500	\$11,203	\$933	\$0	\$0
4	\$2,500	\$0	\$0	\$5,150	\$858
Total		\$228,666	\$19,055	\$90,914	\$15,152

Because credit card transactions are reviewed after the bill is paid, the risk that inappropriate use of credit cards may not be identified and corrective action taken in a timely manner is heightened with such a high level of activity.

We reviewed 50 judgmentally selected credit card transactions to determine whether they were properly approved, documented, itemized and whether they represented appropriate School expenditures. Although our review did not identify any significant systemic deficiencies, we did identify certain approval and documentation exceptions.

- Seven transactions were not supported by documentation to evidence that goods purchased were in fact received.
- Eight transactions did not contain a documented request from the School. Without such documentation, charges cannot be reconciled back to the request made by the School to ensure what was purchased by the Business Office was the same as that requested by the School.

- Five transactions for restaurant charges did not contain receipts detailing what was purchased. Furthermore, there was no documentation indicating who attended and what business purpose was served.

These exceptions increase the risk that funds may be used for purposes that are not School related.

Recommendations

1. The Board should evaluate whether certain duties in the disbursement process can be more appropriately segregated. Absent such segregation, the Board should provide additional oversight over the disbursement process.
2. The Board should either audit claims, establish a committee to do so, or appoint someone independent of the School administrative business function to assume the responsibility. Enhanced monitoring could mitigate the risk associated with inadequately segregated duties and ensure School policies are enforced and sufficient supporting documents are on file.

APPENDIX A
RESPONSE FROM SCHOOL OFFICIALS

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



John A. Carmichael, CEO
Westminster Community Charter School
P.O. Box 3352
Buffalo, NY 14240-3352

October 5, 2007

Office of the State Comptroller
Buffalo Regional Office
295 Main Street Room 1050
Buffalo NY 14203

Re: Response to Findings Regarding the Westminster Community Charter School by the
Office of the State Comptroller Dated September 5, 2007

To Whom It May Concern:

The Westminster Community Charter School (“WCCS or Westminster”) is one of the highest performing public schools in Buffalo. A *Buffalo News* analysis placed Westminster in the top 9 schools in all of Erie and Niagara counties based on a correlation between test results and socio-economic factors. M&T Bank is the institutional partner of Westminster and has contributed over \$11 million to Westminster over the past 14 years. M&T Bank provides oversight services with respect to finances, controls and operations. M&T Bank uses the same objective scrutiny, if not more, of Westminster’s operations compared to its own operations (which started over 150 years ago). M&T Bank is proud of its partnership with Westminster and the unparalleled success that the children have enjoyed over the past 14 years. Below are responses to your findings:

Finding #1:

The Board has not adequately segregated incompatible duties with regard to the processing of claims. The Board also does not review claims prior to payment nor has it designated the responsibility to someone independent of the business function. Furthermore, the control environment has been weakened through the use of credit cards for many purchases, which circumvent an independent review prior to payment.

Response to Recommendation #1:

{The Board should evaluate whether certain duties in the disbursement process can be more appropriately segregated. Absent such segregation, the Board should provide additional oversight over the disbursement process.}

Response:

The Board and Westminster Officials have gone to great lengths since the inception of the charter to segregate duties with regard to processing and documentation of claims. In fact, since the beginning of the charter, Westminster has engaged a Fiscal Officer, a Compliance Officer and an Administrative Assistant in addition to the CEO, President and Treasurer positions. This has allowed for complete segregation of duties while maintaining operational efficiency.

Further, every claim that is processed is countersigned by an independent signer who is not affiliated with Westminster. These designated signers were endorsed by the Board of Trustees. In addition, a monthly reconciliation of the operating account is completed by the Treasurer, and then the reconciliation documentation (including credit card statements) and the monthly bank statement and all supporting documentation for each expenditure are given to the M&T Bank Controller’s Department for a complete independent review. This procedure has been in place since the inception of the charter school.

See
Note 1
Page 17

In response to the Office of the State Comptroller’s (“OSC”) audit, WCCS has already added measures to tighten our supporting documentation procedures including tightening of our processes for pre-approvals, signed receipts of purchases and itemized receipts for school related meals. Also following the OSC audit, the CEO, Treasurer and Fiscal Officer met with

The children are our community’s future.

the Financial Manager and the Accounts Payable Manager from the M&T Controller's Department to review all financial control procedures. The procedures were deemed appropriate and sound. Westminster personnel with the support of the M&T Controller's Department will continue to assess and reinforce financial procedures with all relevant personnel to ensure compliance.

Finding #2:

We reviewed 21 disbursements over \$25,000 made in our audit period, totaling approximately \$1.2 million, and determined that 18 did not have the required Board approval. We also reviewed 50 judgmentally selected credit card transactions to determine whether they were properly approved, documented, itemized and whether they represented appropriate School expenditures. Although our review did not identify any significant deficiencies, we did note certain approval and documentation exceptions.

Response to Recommendation #2:

{The Board should either audit claims, establish a committee to do so, or appoint someone independent of the School administrative business function to assume the responsibility. Enhanced monitoring could mitigate the risk associated with inadequately segregated duties and ensure School policies are enforced and sufficient supporting documents are on file.}

Response:

Analogous to Finding #1, WCCS maintains that adequate procedures and segregation of duties are in place to ensure all claims and disbursements are properly reviewed and approved regardless of the dollar amount. Established procedures are performed in accordance with the WCCS Charter as well as Board Resolutions, and include appropriate approval of all claims and counter signatures for all disbursements. In addition, the Treasurer reviews and reconciles the operating account monthly, the reconciliation documentation (including credit card statements), the monthly bank statement and all supporting documentation for each expenditure are then given to the M&T Controller's Department for a complete independent review. This procedure has been in place since the inception of the charter school. For transactions over \$25,000, the Board of Trustees provides significant oversight especially as related to contracts such as construction contracts where multiple vendors are selected. Board approval for disbursements over \$25,000 is represented by the counter signature of the WCCS president on each check.

See
Note 2
Page 17

In response to the OSC audit, at the 9-11-07 meeting of the Westminster Board of Trustees, the Board reviewed and approved all of the 21 transactions in question. Seven of these transactions were payments to educational service providers, six payments were for a construction project, five were payments to the NYS Teachers Retirement System, and three were payments for employee insurance. Going forward, the Board will be asked to review and approve all disbursements in excess of \$25,000 ahead of time (when known) or shortly after payment at the next monthly Board meeting so as to avoid delivery or payment delays.

In conclusion, it should be highlighted that the OSC did not find any transactions that were improper or fraudulent. Finally, we thank the OSC for providing us with their input and expertise on our operational practices at Westminster.

Sincerely,



The children are our community's future.

APPENDIX B

OSC COMMENTS ON THE SCHOOL'S RESPONSE

Note 1

The School has not provided any additional information to indicate that mitigating controls have been implemented or procedures amended which would now prohibit the CEO from being able to order, receive and pay for goods and services without independent prior approval. As such, the School has not adequately segregated incompatible duties with regard to processing claims.

Note 2

These review procedures are performed after payments are made. As such, while these procedures may be effective in monitoring disbursements after they have occurred, they do not adequately address the control weakness referred to in Note 1.

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 School 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, payroll and personal services.

During the initial assessment, we interviewed appropriate School officials, performed limited tests of transactions and reviewed pertinent documents such as School policies and procedures manuals, Board minutes and financial records and reports. In addition, the School made available to us a copy of its financial databases for our analysis. This approach provided us with additional information about the Charter School's financial transactions as recorded in its databases. Further, we reviewed the School'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 upon the reported objective and scope by selecting for audit that area most at risk. We selected the claims processing, including the check disbursement process and credit card usage for further audit testing.

Within the check disbursement process, we tested check sequence integrity to ensure that all checks are accounted for. We reviewed all disbursements over \$25,000 paid during the audit period to ensure that sufficient Board oversight was in place over these significant expenditures. We also examined disbursements under \$25,000 to ensure that payments were not deliberately split to circumvent the required approvals. We examined the following records:

- Vendor payment history in the school activity fund and general operating fund accounts
- Cancelled and voided checks
- Vendor contracts and invoices
- Board meeting minutes

Within credit card transactions, we tested the monthly T&E reports to ensure that required pre-approval for charges over certain dollar thresholds was evidenced, the charges were for good/services that the School actually ordered and received, sufficient documentation was on file to substantiate the expenses, and the expenses were for legitimate School purposes. We examined credit card statements, School records and any applicable supporting documentation.

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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