



Akron Central School District

Controls Over Compensatory Time

Report of Examination

Period Covered:

July 1, 2011 — December 20, 2013

2014M-24



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

June 2014

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 Akron Central School District, entitled Controls Over Compensatory Time. 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*



State of New York Office of the State Comptroller **EXECUTIVE SUMMARY**

The Akron Central School District (District) is located in portions of Erie,¹ Niagara² and Genesee³ Counties. The District is governed by an elected seven-member Board of Education (Board) responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools 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 District operates three school buildings⁴ with approximately 1,440 students and 240 employees. The District's budgeted appropriations for the 2013-14 fiscal year total \$29.1 million, which are funded primarily with real property taxes, sales tax and State aid.

Scope and Objective

The objective of our audit was to evaluate the District's administration of compensatory time (comp time) awarded to instructional and non-instructional employees for the period July 1, 2011 through December 20, 2013. Our audit addressed the following related question:

- Did District officials properly administer comp time?

Audit Results

The Board has not developed policies⁵ or procedures which clarify how comp time will be appropriately administered. Officials use informal, undocumented procedures that are not consistently applied. For example, there is no established deadline when a request to earn comp time form should be submitted for approval. As a result, request forms are not always submitted timely and the supervisor approving the form may not be able to verify the time that was presumably worked. In addition, policies should provide clarification to contract provisions, such as specifying the circumstances when comp time can be earned, the maximum number of hours that can be accumulated and any restrictions on the use of accumulated comp time. We found that some District employees have been accruing comp time during normal work hours. Therefore, some employees were compensated twice for the same hours which could potentially cost the District more than \$82,000.

¹ Includes properties within the Towns of Alden, Clarence and Newstead

² Includes properties within the Towns of Lockport and Royalton

³ Includes properties within the Towns of Alabama and Pembroke

⁴ Located on one campus

⁵ According to Akron Faculty Association (AFA) contract provisions, the Board has the right to establish policies which it deems are in the best interest of the District as long as such policies do not conflict with the terms of the AFA agreement.

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 disagreed with certain findings but planned to implement some corrective action. Appendix B includes our comments on issues raised in the District's response letter.

Introduction

Background

The Akron Central School District (District) is located in portions of Erie,⁶ Niagara⁷ and Genesee⁸ Counties. The District is governed by an elected seven-member Board of Education (Board) 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 District operates three school buildings⁹ with approximately 1,440 students and 240 employees. The District's budgeted appropriations for the 2013-14 fiscal year total \$29.1 million, which are funded primarily with real property taxes, sales tax and State aid.

District employees have the option of earning compensatory time (comp time) when they work more than their scheduled hours and have received prior approval from their supervisor. The collective bargaining agreements for both the Akron Faculty Association (AFA) and the Akron Employees' Association (AEA) include this benefit.

Objective

The objective of our audit was to evaluate the District's administration of comp time awarded to instructional and non-instructional employees and addressed the following related question:

- Did District officials properly administer comp time?

Scope and Methodology

We examined comp time records for the period July 1, 2011 through December 20, 2013. We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit is included in Appendix C of this report.

Comments of District Officials and Corrective Action

The results of our audit and recommendations have been discussed with District officials and their comments, which appear in Appendix A, have been considered in preparing this report. District officials disagreed with certain findings but planned to implement some corrective action. Appendix B includes our comments on issues raised in the District's response letter.

⁶ Includes properties within the Towns of Alden, Clarence and Newstead

⁷ Includes properties within the Towns of Lockport and Royalton

⁸ Includes properties within the Towns of Alabama and Pembroke

⁹ Located on one campus

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

Controls Over Compensatory Time

Comp time is earned and accrued by an employee in lieu of receiving additional pay for time worked beyond their normal scheduled work hours. With supervisory approval, the employee is allowed to take time off at some future date and time. Comp time should not be earned during normal, scheduled work hours. Otherwise, the employee would be compensated twice for the same hours. To ensure consistent and appropriate accounting for and administration of this time, the Board should adopt policies that support collective bargaining agreement (CBA) provisions and address how comp time will be authorized, earned, used, documented and monitored.

Comp time is addressed in both CBAs in place at the District.¹⁰ District employees have the option to earn comp time when they work more than their scheduled hours with prior approval from their supervisor, rather than being compensated for the additional work hours.

The Board has not developed policies¹¹ or procedures which clarify how comp time will be appropriately administered. Officials use informal, undocumented procedures that are not consistently applied. For example, there is no established deadline when a request to earn comp time form should be submitted for approval. As a result, request forms are not always submitted timely and the supervisor approving the form may not be able to verify the time that was presumably worked. In addition, policies should provide clarification to contract provisions, such as specifying the circumstances when comp time can be earned, the maximum number of hours that can be accumulated and any restrictions on the use of accumulated comp time. We found that some District employees have been accruing comp time during normal work hours. Therefore, some employees were compensated twice for the same hours which could potentially cost the District more than \$82,000.

Instructional Employees (Teachers)

The current AFA contract¹² includes the following, "...the unit member work day shall be seven (7) hours and twenty-three (23) minutes from 8:00 a.m. to 3:23 p.m." The contract further states that

¹⁰ Instructional employees are included in the AFA and non-instructional employees are included in the AEA.

¹¹ According to AFA contract provisions, the Board has the right to establish policies which it deems are in the best interest of the District as long as such policies do not conflict with the terms of the AFA agreement.

¹² A provision for comp time was first included in the AFA contract for the period July 1, 2007 through June 30, 2011. Prior to this time, there was an informal arrangement where teachers and teacher assistants tracked their own accumulation and use of comp time.

“Compensatory time, also known as “comp time”, is a form of paid leave awarded on a minute for minute basis in exchange for work performed by AFA Unit Members beyond that for which they are otherwise compensated.” These provisions clearly identify the exact times for which a teacher is compensated and consequently establish that comp time should only be awarded for work activities that occur outside of this defined time period.

The District school day¹³ is divided into nine periods with all teaching and supervision assignments scheduled in periods one through eight. Ninth period is left open and designated as an “activity period” to be used for students that wish to receive additional help. The AFA contract specifies how many periods and what type of duties a teacher can be assigned. For example, teachers are typically assigned five or six teaching assignments each day. A teacher with five or less daily teaching assignments can also be assigned up to eight supervision¹⁴ periods per week. Teachers who are assigned six daily teaching assignments should receive ten preparation¹⁵ periods and teachers with five or less daily teaching assignments should receive at least seven preparation periods each week.

Inappropriate Comp Time – District comp time records show that 132 teachers were credited with 6,690 hours¹⁶ (approximately 906 full teacher work days¹⁷) of comp time from July 1, 2011 through November 21, 2013. Of this amount, 1,469 hours (199 work days) of comp time was credited to instructional staff for services provided during the teachers’ regularly scheduled work hours, which is inappropriate because the teachers were compensated twice for the same time. Based upon the average daily rate for teachers and substitutes,¹⁸ the improperly awarded comp time has a potential cost to the District of more than \$82,000, which includes the additional leave time provided to teachers (\$66,000¹⁹) along with substitute teacher

¹³ Period one starts at 8:00 a.m. and period nine ends at 3:23 p.m.

¹⁴ A supervision period is equivalent to a study hall or working in the learning center.

¹⁵ A preparation period is an open or free period where the teacher can prepare for classroom work.

¹⁶ Of the total 6,690 hours, 1,469 hours (22 percent) were earned during the teachers’ scheduled work hours, 1,584 hours (24 percent) were earned outside of scheduled work hours and 3,637 hours (54 percent) were earned during the summer months.

¹⁷ A teacher’s work day consists of 7 hours and 23 minutes, which is equivalent to 7.383 hours.

¹⁸ For the 2013-14 fiscal year, the average daily teacher rate is \$332 and the average daily substitute rate is \$85. These rates were provided by the District’s business office.

¹⁹ (1,469 hours divided by the 7.383 hour teacher workday) x \$332/day = \$66,058

costs (\$16,000²⁰). We found the following examples of inappropriate accumulation and use of comp time.

- During the 2011-12 fiscal year, the Superintendent held multiple training sessions that began at the start of the ninth period, which is part of the teachers' normal work day. The teachers that attended these sessions requested comp time. As a result, 37 teachers incorrectly received 210 hours of comp time, as well as their normal pay, for attending the training held during the ninth period. Comp time should only have been awarded for training that occurred after the end of the teachers' work day.
- Administrators authorized 82 hours of comp time to nine teachers for providing extra help to students during ninth period. The comp time request forms submitted by the teachers listed activities such as math help sessions, a physics lab for students with a conflict in their schedules and make-up gym classes. As previously stated, ninth period is designated as a time to provide additional help to students. Therefore, it is unclear why administrators would approve these types of comp time requests.
- Administrators authorized 158 hours of comp time for teachers who attended various work-related meetings during the school day. The comp time request forms submitted by the teachers listed meetings such as departmental meetings and special education meetings. The request forms indicate that these meetings occurred during the teachers' preparation periods.
- Administrators authorized 58 hours of comp time to one teacher for transporting students who missed the bus and for spending 15 minutes each morning taking attendance for another teacher's class. These tasks occurred during the teacher's preparation periods.
- Administrators authorized 23 hours of comp time to seven special education teachers for providing assistance to students such as reading a test to the student. The comp time request forms indicated that this additional help occurred during the teachers' preparation periods.

²⁰ (1,469 hours divided by 7.383 hrs/day) x \$85/day = \$16,913. It should be noted that the District does not always need to have a substitute teacher replace a teacher using comp time, especially for smaller portions of a day. However, when a substitute is not called and another teacher covers for the teacher taking comp time, the covering teacher can earn comp time for performing that task.

- Administrators authorized 436 hours of comp time for various other activities that occurred during teacher preparation periods. The comp time request forms submitted by teachers listed activities such as covering another teacher's class, participating in various committees, being a lifeguard during gym class and escorting elementary students during a Halloween parade.
- During the 2012-13 fiscal year, administrators granted 10 teachers 502 hours of comp time because they were assigned supervision duties in addition to their daily teaching assignments. The teachers contended that, because they were assigned supervision duties, they did not receive the proper amount of preparation periods.

Officials stated that comp time is used to compensate teachers for activities for which they may not normally receive compensation. Teachers believe that any activities that occur during their preparation or open periods infringe upon the time they could use for classroom planning purposes²¹ and therefore should result in additional compensation. However, teachers are paid for the 7 hour and 23 minute work day, per their CBA, and therefore should not be compensated twice for the same hours.

Use of Comp Time – Teachers use comp time in increments from a few minutes up to a full day. Because teachers are not provided with vacation time, comp time becomes a means for teachers to take time off in addition to the leave accruals they receive for illness or other personal obligations.²² While most teachers used comp time in small increments or to take an occasional day off, we found several teachers who accumulated so much comp time that they were able to take off extended periods of time. For example, a teacher was absent 24 work days during the 2011-12 fiscal year and 10 work days during the 2012-13 fiscal year using accumulated comp time. When teachers are absent from their classrooms for excessive periods of time, there may be an instructional impact.

In addition, we noted that the current comp time balance for all instructional staff is 5,888 hours. Using the average teacher daily rate of \$332,²³ the value of this total accumulated time is approximately \$264,000.²⁴ Moreover, if substitute teachers are called in to cover the

²¹ The AFA contract stipulates that teachers receive at least seven preparation periods each week.

²² Teachers are provided with 15 sick days and two personal days each year.

²³ 2013-14 average daily rate for teachers and teacher assistants as provided by the District's business office

²⁴ (5,888 hours divided by 7.383 hrs/day) x \$332/day = \$264,773

time that the teacher is absent using comp time, we estimate that the potential additional cost to the District is \$67,000.²⁵

Recordkeeping – Currently,²⁶ a clerk from each of the three school buildings²⁷ is responsible for maintaining all comp time records for instructional staff. In general, most accumulation²⁸ and use of comp time was properly supported by an approved request form. However, comp time request forms did not always include sufficient detail to support the total time earned. For example, one teacher earned 188 hours of comp time for work performed during two summers. In both years, the forms submitted for approval lacked sufficient detail to support the amount of time the teacher requested. In all cases, there were no exact dates or times listed, just a range of dates such as June 28, 2011 through September 6, 2011.

In addition, another teacher earned 204 hours of comp time over the last three summers for curriculum planning. Some request forms included specific dates while one form simply indicated the entire month of August. There were no times listed on any of the forms to indicate the start and end time for the work performed. This same teacher was also compensated through payroll for other duties she performed during the summer. In all three years there were several instances where she was paid for several hours on the same date that she also received a full day's comp time credit. Because she failed to indicate the times that she was working on her comp time request form, there is a risk that some of the time she was paid for through payroll overlapped with the time for which she received comp credit.

A comp time request form should be held to the same standards as would be required for a payroll timesheet or leave request. In addition, we found that the payroll clerk was not provided access to comp time request forms for teachers. Therefore, she could not determine whether teachers were receiving comp time credit for the same time that they were being paid.

Non-Instructional Employees

Non-instructional employees are permitted to choose either compensation or comp time for overtime work. The AEA contract allows employees to "... elect up to a total of 30 hours compensatory time off in lieu of overtime pay." Officials told us that employees must work more than 40 hours in a week before they receive additional half-time credit added to comp time earned.

²⁵ (5,888 hours divided by 7.383 hrs/day) x \$85/day = \$67,788. Not all of the comp time will require the District to call in a substitute teacher. Therefore, this is a potential cost.

²⁶ As of the 2009-10 fiscal year

²⁷ Elementary, Middle and High School

²⁸ Periodic computation errors were identified but were generally minimal.

We reviewed comp time records dated from July 1, 2011 through December 5, 2013 for 53 non-instructional employees. During this two-and-a-half year period, these employees were credited with 1,104 hours of comp time. In general, employees were credited with comp time for appropriate purposes and we identified only minor discrepancies. For example, we found employees whose request forms included insufficient detail to support the time requested or the request form included work that occurred over an extended period of time. In one instance, an employee submitted a form indicating comp time of 131 hours for various work activities that occurred over a four-month period. It is unreasonable to expect a supervisor to accurately substantiate and approve work that occurred over that long of a time period.

Recommendations

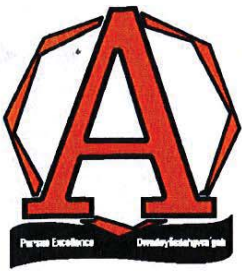
1. The Board should develop policies and procedures to identify the manner in which comp time will be authorized, earned, used, documented and monitored.
2. District officials should discontinue allowing comp time for activities that occur during the employees' scheduled work hours.
3. District officials should require that comp time request forms include appropriate detail including the specific dates and times work was performed.
4. District officials should require that comp time request forms are submitted in a timely manner.
5. Supervisory personnel should determine if there are alternate means of providing needed services before authorizing the accrual of comp time.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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

The District's response letter refers to an attachment that supports the response letter. Because the District's response letter provides sufficient detail of its actions, we did not include the attachment in Appendix A.



AKRON CENTRAL SCHOOL DISTRICT

In Pursuit of Excellence

Kevin L. Shanley
Superintendent of Schools

May 13, 2014

Response to Comptroller

Let this response letter also serve as the Corrective Action Plan for the Akron Central School District.

General Response

The District denies any inappropriate awarding of comp time. The report identifies comp time as inappropriate when awarded to a teacher who is required to be at a meeting or an assignment during their planning time or during 9th period. The District is obligated by contract to provide planning time and is not allowed to assign duties or assignments during 9th period. If a teacher is assigned a duty or required to attend a meeting during their contractual planning time they are forced to complete that planning beyond work hours and are awarded comp time for the work done after normal work hours. The Akron Central School District recognizes there are procedures that can and should be revised and clarified as the District implements the comp time provisions in the collective bargaining agreements which will be defined later in this response.

See
Note 1
Page 16

While the District understands the Comptroller placing dollar values on the hours associated with comp time, it is important to note that a majority of comp time is taken in small segments when the teacher has no teaching or supervisory duties and does not require the District to hire a substitute. It should also be noted that comp time has actually saved the district money when granted for summer curriculum work in lieu of the \$192 per day contractual payment. The cost of a sub to use the comp time is \$85, if the employee uses comp time when it does not require a substitute, the savings is greater.

See
Note 2
Page 16

Response to Comptrollers Recommendations

Rec. #1 - The Board should develop policies and procedures to identify the manner in which comp time will be authorized, earned, used, documented and monitored.

The Board of Education has negotiated bargaining agreements that it is obligated to uphold. The intent of comp time was established and defined during the negotiation process and it is through that forum, not by Board policy, that it is appropriate to further identify the manner in which comp time will be authorized, earned and used.

See
Note 3
Page 16

The district has changed its forms for documentation of comp time to include sufficient supportive detail and define the timeframe that can be included on a form. (Revised form is attached).

Rec. #2 District Officials should discontinue allowing comp time for activities that occur during the employee's scheduled work hours.

47 Bloomingdale Avenue, Akron, NY 14001
Phone: 716-542-5006 Fax: 716-542-5018

The district will continue to honor its obligations to the collective bargaining agreements it negotiated. As stated in the general response it may be necessary to provide comp time when assignments or meetings require employees to perform those duties outside the work day. The district does not currently provide comp time for work completed during the employee normal work hours. District Officials have discussed ways to reduce the use of comp time while still meeting the District's contractual obligations.

Rec. #3 District Officials should require that comp time request forms include appropriate detail including the specific dates and times work was performed.

The district agrees that the forms needed to be improved to reflect the recommendations above. As stated in response #1 the revised form is attached.

Rec. #4 District Officials should require that comp time request forms are submitted in a timely manner.

See revised form attached.

Rec. #5 Supervisory personnel should determine if there are alternate means of providing needed services before authorizing the accrual of comp time.

As stated under recommendation #2, District Officials have discussed ways to reduce the use of comp time while still meeting the District's contractual obligations.

Kevin Shanley,
Superintendent of Schools
Akron Central Schools

5/14/14
Date

APPENDIX B

OSC COMMENTS ON THE DISTRICT'S RESPONSE

Note 1

Earning comp time would be appropriate if it occurred outside of the normal work hours. As the report indicates in footnote 16, the District awarded a total of 6,690 hours of comp time from July 1, 2011 through November 21, 2013. Of this amount, 1,584 hours (24 percent) were earned outside of scheduled work hours and 3,637 hours (54 percent) were earned during the summer months. However, the remaining 1,469 hours (22 percent) were earned during the teachers' scheduled work hours. In addition, we did not identify any requests for comp time for time spent on planning or preparation activities outside of normal work hours.

Note 2

The report recognizes that the use of comp time does not always require a substitute teacher. However, significant earning and use of comp time that requires substitute teachers will result in additional costs and may have an instructional impact.

Note 3

It is a good business practice for the Board to adopt policies and procedures that establish appropriate controls over comp time and ensure that it is earned in accordance with the terms and conditions of collective bargaining agreements. These control procedures can include proper documentation requirements and monitoring procedures the District will use.

Note 4

We disagree with the District. We found that the District awarded 1,469 hours of comp time to teachers for activities that occurred during normal work hours.

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 condition, purchasing, comp time, payroll and lump sum payments. During our initial assessment, we interviewed appropriate District officials, performed limited tests of transactions and reviewed pertinent documents such as District policies, Board minutes and financial records and reports.

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 or professional misconduct. Based on that evaluation, we selected comp time for further audit testing.

To accomplish the objective of this audit and obtain valid audit evidence, our procedures included the following steps:

- We interviewed District officials and reviewed procedures used to track and administer comp time.
- We examined comp time records for all instructional and non-instructional employees for the period July 1, 2011 through December 5, 2013.
- We documented all comp time earned and verified that comp time used received proper supervisory approval.
- We verified that comp time was accurately transferred and recorded onto the tally sheet. We also verified that these entries were accurately calculated.
- We segregated comp time into three categories – comp time earned during work hours, comp time earned outside of work hours and comp time earned during the summer. Within each of these categories we identified several sub-groups based on reviewing the records.
- We documented any discrepancies such as duplicate entries or math errors.

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

APPENDIX D

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