



# Green Tech High Charter School

## Resident Tuition Billing

### Report of Examination

Period Covered:

July 1, 2013 — June 30, 2014

2015M-2



Thomas P. DiNapoli

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# State of New York Office of the State Comptroller

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## **Division of Local Government and School Accountability**

April 2015

Dear School Officials:

A top priority of the Office of the State Comptroller is to help charter school officials manage school financial operations efficiently and effectively and, by so doing, provide accountability for moneys spent to support school operations. The Comptroller audits the financial operations of charter schools outside of New York City to promote compliance with relevant statutes and observance of good business practices. This oversight identifies opportunities for improving school financial operations and Board governance. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard school assets.

Following is a report of our audit of the financial operations of the Green Tech High Charter School, entitled Resident Tuition Billing. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Section 2854 of the New York State Education Law, as amended by Chapter 56 of the Laws of 2014.

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

# 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 and is governed under Education Law Article 56. Charter schools have fewer legal operational requirements than traditional public schools. Many of a charter school's operational requirements are contained in Article 56 and in its by-laws, charter agreement and financial management plans.

The Green Tech High Charter School (School) is located in the City of Albany. The oversight for School operations is provided by the Board of Trustees (Board) which comprises seven members. The Board is responsible for the general management and control of the School's financial and educational affairs. The Board-appointed School Principal is the chief executive officer (CEO), and is responsible, along with other administrative staff, for the day-to-day management of the School under the Board's direction. The Director of Finance is the chief accounting officer and is responsible for maintaining custody of, depositing and disbursing School funds; maintaining the financial records; billing resident districts for tuition and preparing monthly and annual financial reports.

The School's 2013-14 fiscal year operating expenditures totaled approximately \$5 million. These expenditures were funded primarily with revenues derived from billing the area school districts for resident pupils (93 percent) and from certain State and federal aid attributable to these pupils (7 percent). Resident district tuition billings for 2013-14 totaled approximately \$4.9 million. The School had 388 students and 50 employees during the 2013-14 school year.

## Objective

The objective of our audit was to examine the resident school district tuition billing processes. Our audit addressed the following related question:

- Did the School accurately bill tuition to resident schools?

## Scope and Methodology

We examined the resident school district tuition billing of the School for the period July 1, 2013 through June 30, 2014. For our review of residency documentation we expanded our scope forward to October 20, 2014.

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

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and forwarded to our office within 90 days. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board to make this plan available for public review in the Board clerk's office.

## Resident District Tuition Billing

Education Law provides for the funding of charter schools' operating budgets. A charter school derives most of its operating revenues from the public school districts in which its students reside and the public school district in which a student resides is considered the student's resident school district. Charter schools are required to keep an accurate, up-to-date attendance record of student enrollment and report this data to the students' resident school districts in a timely manner. Based on full-time equivalent (FTE)<sup>1</sup> attendance, a charter school bills the resident school districts for providing services to the students enrolled in the charter school.

It is essential for charter schools to maintain adequate proof of residency for each student enrolled so that they bill districts accurately for the students that reside in their respective district. The amount paid per student is based on a reimbursement rate established by the New York State Education Department (SED). SED also requires charter schools to provide an updated estimate of enrollment when they bill the resident school districts for their students' tuition. The charter school bills the districts in six installments with payments beginning in July and every two months thereafter. At the end of the fiscal year, charter school officials are required to reconcile revenues received from resident school districts to the revenues due, based on the actual FTEs for the fiscal year. Accurate bills and diligent collections activity and student enrollment record maintenance are essential to obtaining timely payment from the resident school districts.

We found \$306,175 in school districts billings were not paid timely because the resident school districts had denied payment due to lack of proof of residency or other enrollment issues. We also found that because the School officials do not prepare the tuition bills on a FTE basis, the School did not receive \$120,529 of funds due from the Albany City School District (ACSD) until the School had completed its end-of-year reconciliation. Furthermore, inaccuracies in the end-of-year reconciliation, identified after the reconciliation bill had been paid by the ACSD, led to an excess of \$67,574 being billed to the ACSD.

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<sup>1</sup> FTE is the decimal expression of the enrollment of a student in school compared to the length of the annual school session. A student who is enrolled for the full school year has an FTE of 1 while a student who is only enrolled for half of the school year has an FTE of 0.5.

## Residency Documentation

It is essential that up-to-date residency information be maintained so that bills can be prepared with a reasonable expectation that portions of the amounts billed will not be rejected by the resident district for proof of residency issues. Therefore, the maintenance of an accurate student billing/enrollment roster is essential to creating accurate bills in order to be paid in a timely manner by the resident districts. A parent/guardian wishing to enroll their child at the School is required to complete a written application form and provide documentation including proof of the student's residence.<sup>2</sup>

The School maintains a record of student residency and requires an update of residency information each spring for current students. Also, if there is an address change for a student during the school year, the School requires that the parent/guardian provide updated residency documentation to the School. The students' attendance information is compiled by the School's teachers and submitted to the administrative staff who compile it electronically and maintain attendance and enrollment residency records.

We randomly selected 40 students<sup>3</sup> from the 2013-14 billing summary report to see if the billing information agreed with the documentation of residency on file at the School and found that four students' residency information was either missing, outside of the billed resident's district or different than the residence listed on the billing summary. Although the different addresses were located in the same resident district, the discrepancy in addresses could lead to resident districts rejecting amounts billed from the School for these students.

These issues were caused by the Finance Director's failure to ensure that the billing summary report was reconciled to the students' residency documentation on file.

We also examined each bill submitted during our audit period to the five largest districts, based on revenue and enrollment,<sup>4</sup> and determined that \$306,175 of billed amounts were rejected by the resident districts largely due to lack of current proof of students' residency. We found 72 instances where the resident school district stated particular students did not have adequate proof of residency on file at the resident district and found the School also did not have adequate current proof of residency on file for the students in question. For the five districts' billings we reviewed, we found the following:

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<sup>2</sup> Acceptable documents showing proof of residency include a driver's license, utility bills, lease agreements and other official documents addressed to the student's parents/guardians.

<sup>3</sup> See Appendix B Audit Methodology and Standards for information on the random selection process.

<sup>4</sup> The five resident school districts selected were the ACSD, Schenectady City School District (SCSD), Enlarged City School District of Troy (ECSDT), Cohoes City School District and Watervliet City School District.

- ACSD rejected \$124,302 of billings during the school year for 35 students that did not have current residency documents, no residency documents, on file at the ACSD at the time of billing or the residency documents indicated an out-of-district address for the students. The School eventually resolved these issues through obtaining and then providing the necessary proofs of residency to and billing the appropriate district.
- SCSD rejected \$101,879 of billings during the school year for 62 students that did not have current residency documents, no residency documents, on file at the SCSD at the time of billing or the residency documents indicated an out-of-district address for the students. For example, the June 1, 2013 bill totaling \$66,083 had \$32,043 rejected by the SCSD for 16 students due a lack of proof of residency for one student and the SCSD's assertion that the remaining 15 students were attending a SCSD school. Four of these 15 students were actually enrolled at the School, but the amounts billed for these students on the August 1, 2013 bill were again rejected for the same reason. The situation was resolved as of the third billing and the School received the appropriate tuition for these students for the remainder of the year.
- ECSDT rejected \$79,994 of billings for 26 students due to insufficient or lack of up-to-date proof of residency on file at the ECSDT. For example, \$37,301 billed for 14 students on June 1, 2013 was denied by ECSDT due to incomplete or non-existent proof of residency; four students from the June bill were denied by ECSDT on the subsequent August 1, 2013 bill for the same reason. The tuition owed for the 14 students were subsequently paid by the ECSDT, correctly billed to another district or not billed because of the students' withdrawal from the School.
- The Watervliet and Cohoes City School Districts' billings did not contain any discrepancies related to the students' residency.

The School requires residency updates each spring for returning students and resident districts require updated residency information at the beginning of each school year beginning in July. Periodic efforts are made by the School administrative staff to obtain outstanding residency information during the school year, but often parents/guardians do not provide the requested residency information to the School. School officials stated information that was updated in the spring may often change and the parents/guardians may not have

submitted newly updated information to the School or to the resident district, or the student may have moved or withdrawn during the summer without notifying the School or the resident district. School officials also stated that there are occasions when the School is not informed when a student who has been accepted to the School decides to attend a different school.

School staff should reconcile its billing summaries with all available resident information each billing period prior to sending bills to the district due to the fluid nature of the students' residency and enrollment status. School officials stated that during the 2013-14 school year, billing documents prepared by the former Director of Finance were not reconciled with current billing information unless informed by a resident district that there was an issue with a particular student. According to information provided by the former Director of Finance, as of October 20, 2014, there were 83 students enrolled at the school who did not have up-to-date proof of residency on file.

When residency information is not maintained accurately or up-to-date in the billing records, tuition bills are subject to rejection by the resident school districts. Furthermore, the failure to perform periodic reconciliations of the billing records to the students' residency records and having a proactive approach to ensure billings are correct prior to sending them to the resident district leaves the School at risk of not receiving all the tuition to which it is entitled.

## **Bill Processing**

A key component of any billing process is properly recording information needed to generate accurate bills in a timely manner and in accordance with applicable laws, regulations and guidelines. Accurate bills based on up-to-date student enrollment information provide School officials with a reasonable expectation of amounts to be collected. Promptly following up on issues that arise with billings ensure issues are addressed and that collections occur timely.

According to the SED Commissioner's regulations, the School must bill for eligible students based on an FTE basis. SED defines the period of enrollment as the period commencing on the first day of the school year and ending on the last day of the school year that the pupil is enrolled and physically present at, or legally absent from, an educational program or service of a charter school. Thus, a student who is enrolled, present or legally absent for 40 weeks of a 40-week school year would have a FTE of 1.0. Further, best business practices dictate that bills be prepared accurately so that School officials can reasonably expect payment of the entire billed amount in a timely manner. Billing according to FTE enrollment ensures that only the actual amounts due the School from the resident districts is billed.

Student attendance information is provided by teachers to the School's administrative staff who prepare the attendance roster containing the students' name, grade, residential address and start and end dates. The attendance roster was submitted to the former Director of Finance who prepares the billing spreadsheets which contain the same student information and tuition billing amounts for the current billing period as well as prior periods. The former Director of Finance then prepared and sent invoices, along with the resident districts' related spreadsheet supporting the amounts billed, to the resident districts. Payments for the bills are due from the resident districts within 30 days of the bill date. No other School official or employee reviewed the invoices and billing information prepared by the former Director of Finance prior to the invoices being sent to the resident school districts.

We examined 30 resident school district invoices totaling \$4.6 million for the five largest districts, based on revenue and enrollment, whose students comprised an average of 96 percent of the School's student population during the 2013-14 fiscal year. We found that 29 of the 30 bills reviewed, totaling approximately \$4 million, were not prepared using the FTE basis. The former Director of Finance prepared the December 1, 2013 bill to ACSD on the FTE basis based on her understanding of how other charter schools bill the resident districts. The former Director of Finance stated that since that billing, ACSD officials requested she no longer bill on an FTE basis. This is because ACSD makes tuition payments as if the student was enrolled at the School for the full year if total enrollment increases at the School from one billing cycle to the next, and deducts amounts already paid in prior periods if enrollment decreases at the School from one payment to the next. School officials also stated they were unaware of the requirement to bill on an FTE basis.

We examined the individual billing spreadsheets for the five districts and found a total of \$535,438 of student tuition paid to the School were credited back to the resident districts in subsequent billing periods. The credits were the result of students who were enrolled but never attended the School or who had stopped attending the School. When it was determined certain students did not attend or stopped attending the School, the previous related tuition payments were credited back to the resident districts on subsequent bills. On the October 1, 2013 bill, the School officials credited the ACSD \$281,439 for students they determined had never attended the School. In many other cases, the amounts credited back to resident districts on the October 1, 2013 bills were for the first two billing periods during which time the School should have determined whether or not the students were actually attending the School. This would have minimized the need to credit back such a significant amount of revenue. In some cases there was partial student attendance for the year for which the total amount

of the students' tuition was credited back rather than on the FTE (only crediting for time not attending the School) basis and then the School had to wait until the end-of-year reconciliation to bill and collect for the students' tuition that it had erroneously credited back to the resident districts. If the School billed on the FTE basis throughout the year, the year-end reconciliations would have a fewer number of, and lower dollar amount of, adjustments.

When School officials do not confirm attendance and do not bill on the FTE basis, accurate bills are not produced and, therefore, they cannot have a realistic expectations of collections. In such circumstances, in any given billing period, officials may need to credit money previously paid from a current bill, or receive money that will eventually need to be credited back to the resident district.

### **End-of-Year Reconciliation**

SED Commissioner's Regulations require charter schools to perform an annual year-end billing reconciliation based on the actual FTE's of all students. This reconciliation is the last opportunity to make any necessary adjustments for students who did not attend the School for the entire year and to resolve any other outstanding issues related to tuition with the resident districts. The end-of-year reconciliation should accurately reflect the enrollment status for all students billed and be performed in a timely manner to address the amounts of tuition still owed to the School and the amounts of tuition owed back to resident districts.

During the year-end reconciliation the School provides the resident district with a list of students with their start and end dates of enrollment at the School, the students' FTE for the year, how much tuition was received by the School and how much tuition is still due from the resident district or how much the School owes to the resident district for overpayments of tuition made during the year. The resident districts will then makes payment, if tuition is due, upon review and agreement with the School's reconciliation.

As of October 20, 2014, four of the five districts selected did not have 2013-14 year-end reconciliations prepared. The School's reconciliation of the bills to ACSD had been prepared. The reconciliation determined the School was owed an additional \$188,102 from the ACSD for the 2013-14 school year. We reviewed the reconciliation, compared it to the billing spreadsheets that the former Director of Finance maintains and actual invoices sent to ACSD during the year, and found the reconciliation contained errors. We identified six instances of students who were billed either for the wrong FTE at the School or who should not have been billed for at all because they did not attend the School; these errors resulted in excess billings to the ACSD totaling \$67,574. These errors and other

minor adjustments reduced the amount due from the ACSD from \$188,102 to \$120,529. The former Director of Finance stated these errors could have been prevented if billings during the school year had been prepared using the FTE basis and if there were periodic reconciliations of billing summaries to available residency and enrollment information between herself and the administrative staff prior to sending bills to the resident districts. At the time of audit, the School and ACSD were in the process of determining how to correct the errors and complete the reconciliation.

## **Recommendations**

The Director of Finance should:

1. Ensure periodic residency updates are performed more than once per year.
2. Ensure up-to-date accurate residency records are maintained and these records are reconciled with the billing spreadsheets.
3. Verify the accuracy of tuition bills with administrative staff or a specific designated member of the administrative staff prior to submission.
4. Prepare all bills on an FTE basis.
5. Ensure that accurate and timely reconciliations are performed for all resident districts.
6. Credit back any money due as a result of errors made on billings during the year as part of the year-end reconciliation.

## **APPENDIX A**

### **RESPONSE FROM SCHOOL OFFICIALS**

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



“A College Preparatory Program”

[REDACTED]  
[REDACTED]  
NYS Office of the State Comptroller  
Division of Local Government and School Accountability  
One Broad Street Plaza  
Glens Falls, NY 12801

**RE: Green Tech High Charter School Response to Report of Examination 2015M-02**

Dear [REDACTED]

Green Tech High Charter School (“GTH”) appreciates the opportunity to submit a response to the Report of Examination issued by the Office of the State Comptroller (“Comptroller”). The report, by citing the applicable provisions of the Education Law and the regulations of the Commissioner of the New York State Education Department, clarifies key billing procedures that should be followed by all charter schools and school districts. GTH accepts all of the recommendations made by the Comptroller and the Board will institute corrective action based on those recommendations.

As the Comptroller’s report highlights, GTH derives most of its revenues from school district billing. When a child enrolls in a charter school, the school district pays the charter school approximately 66 percent of the per-pupil reimbursement the district receives from New York State. The school district retains the remainder of the state funds for that child. Billing a school district is, accordingly, an important process for both GTH and local school districts.

Currently, GTH provides services for students from 16 different districts, and GTH staff enjoys a cooperative relationship with the billing staff at each district. GTH notes that there are nuances and variations among school districts with regard to methods of registration & requirements for payments that are relevant to findings in the audit. For example, with respect to the Comptroller’s findings on page 7 relating to the Schenectady City School District (“SCSD”), GTH accepts the findings, but it is important to note that SCSD does not require students to register at the district. Students must fill out a SCSD registration form & provide one proof of

residency. SCSD had previously informed GTH that as long as a student's address does not change, the student is not required to update this information. This is not the practice at every school district; most require students to re-register each and every school year at their home district office. Regardless of any individual school district's policy, GTH has always collected this information on a yearly basis from its students.

School districts also have differing deadlines for proofs of residency. For example, the Albany City School District ("ACSD") does not require such proofs to be submitted until October. It is also important to note that the ultimate responsibility to verify a student's residency rests with the school district, which must notify the student's family when there is a determination that the student is not a resident of the district. *See* 8 N.Y.C.R.R. § 100.2(y). Furthermore, relative to the findings on page 8 of the report, the intersection of the billing calendar and GTH's academic calendar can mean that the school is billing for student who has enrolled while the school is still in the process of collecting all of the required documentation.

GTH concurs with the Comptroller's position that student billing should always be done on a full-time equivalent ("FTE") basis. It should be noted that no school district required billing on an FTE basis, and at least one district specifically instructed GTH not to bill on an FTE basis. Furthermore, GTH has always conducted reconciliations after each billing cycle. Finally, GTH also noted the Comptroller's finding that GTH had received an overpayment from ACSD. GTH had independently discovered the overpayment— an amount which constitutes less than two percent of the total payments GTH received from ACSD for the 2013–2014 school year—and rectified it.

GTH has always endeavored to observe all applicable laws, regulations, policies, and procedures in conducting its operations. GTH is satisfied with the Comptroller's report and recommendations and looks forward to continued cooperation from local school districts in implementing those recommendations with regard to student billing.

~~Very Truly Yours,~~

~~Dr. Paul Miller  
Principal~~

David E. Nardolillo, Esq.  
Chairman, Board of Trustees

## APPENDIX B

### 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: general governance, financial condition, Board oversight, third-party relationships, cash receipts and disbursements, purchasing, payroll and personal services, information technology and inventory and asset controls.

During the initial assessment, we interviewed appropriate School officials, performed limited tests of transactions and reviewed pertinent documents, such as the School's charter agreement, policies and procedures manuals, bylaws, Board minutes and financial records and reports. 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 professional misconduct. We then decided on the reported objective and scope by selecting for audit the area most at risk. We selected resident tuition billing for further audit testing.

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

- We interviewed Board members and School officials to gain an understanding of the School's operations.
- We interviewed management staff to gain an understanding of the School's billing processes and procedures.
- We reviewed pertinent sections of Education Law and the related SED regulations and guidelines.
- We compared the rates used by the School to bill the resident districts to the correct SED-established rate.
- For our test of residency documentation, using the random number selection function in our electronic spreadsheet software, we randomly selected 40 students from the 2013-14 billing summary. We then examined the proof of residency documentation binder and, in some cases, the individual student file for the selected students to determine if adequate proof of residency information was on file. Where necessary, we sought explanation from School officials.
- We examined 30 resident school district bills totaling \$4.6 million for five resident school districts whose students comprised an average of 96 percent of the student population during the 2013-14 fiscal year (ACSD, SCSD, ECSDT, Watervliet City School District and Cohoes

City School District) in order to determine if the invoices were adequately prepared, accurate and supported. To accomplish this we compared the billed amounts to the amounts received and reviewed attendance information recorded in the individual billing spreadsheets to determine if bills were prepared on an FTE basis.

- To determine why students were rejected on bills, we reviewed individual billing invoices to the districts and the supporting billing spreadsheets, check stubs for payments received, correspondence from the five selected districts, communications from the resident school districts and internal School notations regarding bills. For those students rejected for proof of residency issues or enrollment in a district school, we traced the student to residency information on file in the school office and had discussions with the former Director of Finance and knowledgeable staff.
- We reviewed the end of year 2013-14 reconciliation to ACSO and compared it to the billing invoices and billing spreadsheets from the school year. Students' names which did not appear to belong on the reconciliation were discussed with the former Director of Finance.

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 C

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**DIVISION OF LOCAL GOVERNMENT**  
**AND SCHOOL ACCOUNTABILITY**

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