



Kings Park Central School District

IT Asset Management

S9-22-13 | March 2023

Contents

- Report Highlights 1**

- IT Asset Management 2**
 - How Should District Officials Inventory and Safeguard IT Assets? . . . 2
 - Officials Did Not Appropriately Inventory or Safeguard IT Assets . . . 3
 - What Do We Recommend? 7

- Appendix A – Response From District Officials 8**

- Appendix B – OSC Comments on the District’s Response 11**

- Appendix C – Audit Methodology and Standards 12**

- Appendix D – Resources and Services 14**

Report Highlights

Kings Park Central School District

Audit Objective

Determine whether Kings Park Central School District (District) officials appropriately tracked, inventoried and safeguarded information technology (IT) assets acquired or in use during the audit period.

Key Findings

District officials did not appropriately track or inventory IT assets, maintain complete IT inventory records or establish adequate controls to safeguard IT assets. As a result, officials cannot assure taxpayers that money invested in IT assets has been appropriately spent or safeguarded.

We selected 50 IT assets to confirm their location and that they were inventoried, and 10 additional IT assets to confirm they were inventoried. We found 8 percent of the sampled IT assets were not properly accounted for. Specifically:

- Two Chromebooks with a total cost of approximately \$815 could not be located.
- Two interactive displays and one Chromebook with combined purchase prices of approximately \$4,800 were located but not inventoried.

In addition, annual inventories were not conducted, IT equipment was susceptible to damage from a water leak in a server room ceiling and officials did not adopt a comprehensive written policy for IT equipment inventory.

Key Recommendations

- Ensure District inventory records are complete and include the details necessary to adequately track and locate IT assets.
- Perform annual and complete physical inventories and compare results to inventory records.

District officials disagreed with certain aspects of our findings and recommendations. Appendix B includes our comments on issues raised in the District's response letter.

Background

The District serves the Town of Smithtown, in Suffolk County.

The elected five-member Board of Education (Board) is responsible for the general management of the District.

The Superintendent serves at the Board's direction and is responsible for day-to-day management.

The Director of Technology and Data (Director) is responsible for overseeing the IT Department, including inventory management. The Director delegated responsibility for inventory management to his secretary.

Quick Facts

District	
Enrollment	2,770
Staff	748
Approximate Cost of IT Assets Purchased or Leased in Our Audit Period	\$410,000

Audit Period

July 1, 2019 – March 31, 2022. We expanded our audit period through July 14, 2022 to observe inventory at the District.

IT Asset Management

School districts purchase a wide variety of IT equipment, such as interactive displays and desktop computers, as well as highly portable items, such as monitors, laptops and tablets. These assets can make up a significant portion of a district's IT asset inventory, in both value and number. School district officials are responsible for providing oversight to ensure that assets are protected from loss, inventory records are current, and assets can be easily located.

With the onset of the COVID-19 pandemic, school districts acquired a significant number of IT assets to transition to remote and hybrid learning. This influx of new and often highly portable IT assets highlighted the importance of tracking and inventorying practices to ensure that taxpayer funds are appropriately spent and safeguarded.

How Should District Officials Inventory and Safeguard IT Assets?

A school board should adopt a comprehensive written policy that sets forth guidelines and procedures for establishing and maintaining IT asset inventory. Although some IT assets could be considered fixed assets, IT assets' portability and access to a district's network and/or confidential data poses a distinct risk of loss or misuse. Given this risk, school district officials should establish a separate, well-defined policy that includes guidance for school district officials to maintain detailed, up-to-date inventory records for all IT assets including:

- Adding new equipment to the inventory,
- Notifying the IT Department when equipment is reassigned, lost or stolen,
- Documenting and updating the inventory for equipment disposal, and
- Annually reviewing the physical inventory.

Inventory records should include a description of each item including the make, model and serial number; the name of the individual to whom the device is assigned, if applicable; the physical location of the asset; and relevant purchase or lease information including the initial cost, depreciation and acquisition date.

In addition, school district officials should verify the accuracy of IT asset inventory records through annual physical inventory counts. Devices should be periodically examined to assess their condition and to verify accurate location information in the inventory records. Maintaining complete and up-to-date IT asset inventory records also helps a school board develop and implement an effective IT equipment replacement plan. To safeguard IT assets from loss, theft or misuse, IT assets should be in a locked and secured area with environmental controls such as smoke detectors, fire alarms and extinguishers, and protection from water damage.

Officials Did Not Appropriately Inventory or Safeguard IT Assets

Although the Board-adopted Fixed Asset Accounting Policy¹ requirements provide direction for officials to track and inventory assets, the Board did not adopt a comprehensive written policy specifically for IT equipment inventory. According to the Fixed Asset Policy, fixed assets are tangible items of a non-consumable nature, the value of which is \$1,000 or more with a normal expected life of two or more years.

Based on this definition, some IT assets would be subject to this policy guidance. The Fixed Asset Policy also states that all computer hardware, costing \$1,000 or more and all mobile assets (defined as cell phones, personal digital assistants, and radios) should be inventoried.

The Fixed Asset Policy has not been updated since its adoption in 2011. As a result, due to the \$1,000 thresholds for record keeping, and the outdated definitions of mobile devices, most of the District's IT assets, including most in our testing, were not required to be recorded on an inventory. This places those District IT assets at an increased risk of loss.

The Fixed Asset Policy states that inventory records, where possible, should contain:

- Date of acquisition,
- Description,
- Cost or value,
- Location,
- Responsible official,
- Estimated useful life, and
- Date and method of disposition.

Additionally, in 2015 the Board adopted the Data Networks and Security Access Policy² which states that IT assets should be labeled when purchased and inventory records should be updated for each asset. However, the Data Networks and Security Access Policy does not define what those assets are or establish a dollar threshold for inventory recording. Therefore, this policy and the Fixed Asset Policy potentially contradict each other and do not provide clear guidance on what IT assets should be recorded and tracked.

Furthermore, the Fixed Asset Policy requires certain attributes to be recorded that do not necessarily aid in tracking and inventorying IT assets but are important for other operational needs. For example, cost, acquisition date or estimated useful life information do not aid in tracking an asset but are useful for determining overall cost or age of assets, which in turn, could ensure appropriate insurance

1 Policy 5620, adopted on May 24, 2011.

2 Policy 5676, adopted on June 16, 2015.

coverages are maintained and assist in planning for replacement of assets reaching the end of their useful life. Although the District's accounting records have the costs, acquisition date and vendor information for IT assets, this information is not easily compiled for inclusion in the District's IT asset inventory records and cannot easily aid in planning for future IT asset investments. Therefore, the cost and age of all IT assets currently in use by the District was undetermined at the conclusion of our fieldwork.

Inventory Records –The IT Department maintains 30 inventory lists for different types of IT assets. In addition, the Business Office contracts with a third-party vendor to provide an insurance valuation of all District capitalized fixed assets, which should include some IT assets. This valuation is known as the Insurance Detail Report.

We reviewed five of the IT Department-maintained lists: the Chromebooks IT office list, the Chromebooks staff list, the flat panels list, the printers list and the laptops list, as well as the Insurance Detail Report, and found they did not always contain adequate information to sufficiently track and/or identify the District's IT assets. For example, there was numerous missing, incomplete and/or inaccurate information for individual entries on the IT Department lists, such as an IT asset's acquisition date, serial number, and asset tag.

Specifically:

- Acquisition dates were missing for 681 of 847 records on all five lists.
- Serial numbers were missing or duplicated for 25 of 438 records on three lists.
- Asset tags were duplicated or missing for 10 of 377 records on two lists.

Additionally, none of the five IT Department-maintained lists contained all information required by the Fixed Asset Policy, including cost or value, estimated useful life and date and method of disposal (Figure 1). Further, while the Insurance Detail Report contained all Board-required attributes, the IT Department does not reconcile their lists to the Business Office list. The lack of a reconciliation process only adds to the deficiencies in the respective lists, and does not allow for a single, complete master listing of IT assets.

FIGURE 1: Board-Required Inventory List Attributes

IT Department Lists	Acquisition Date	Description	Cost or Value	Estimated Useful Life	Location	Disposal Information
Chromebook IT Office	✓	✓	X	X	✓	X
Chromebook Staff	✓	✓	X	X	✓	X
Flat Panel	✓	✓	X	X	✓	X
Printer	✓	✓	X	X	✓	X
Laptops	✓	✓	X	X	✓	X
Business Office Lists						
Insurance Detail Report	✓	✓	✓	✓	✓	✓

The Director told us he had seen the District’s Fixed Asset Policy and Data Networks and Security Access Policy but was not familiar with all specific requirements for either policy. He also explained that he believed the duplications may have occurred when information was added to the inventory records in error, but he was unsure why information was missing. Missing, inaccurate and/or incomplete information could make tracking the District’s IT assets difficult and unnecessarily time consuming.

In addition, in our physical test of 50 IT assets, three assets (two interactive displays and one Chromebook) with a total purchase price of approximately \$4,800 were not recorded in the IT Department or Business Office inventory records. All 10 assets additionally identified during our walk-through and inspection of the District were recorded in the inventory list.

Annual Inventories –The IT Department did not conduct a physical inventory of all IT assets during our audit period. The Director told us the third-party vendor that does the insurance valuation conducts an onsite inventory each year but was unable to provide any evidence to support that they were conducted. The Director explained he started his position with the District in August 2020, during the COVID-19 pandemic, and with the increased responsibilities due to the remote and hybrid work environments, the IT Department did not have time to inventory equipment. Additionally, he was unable to find any documentation from previous Directors to support that any annual inventories were conducted. Had the Director conducted an annual inventory, the four assets not on inventory records could have been identified and added to District records. Further, the missing and duplicated information on the inventory records could have been resolved.

Safeguarding Assets –The Director could not locate two Chromebooks with a combined cost of approximately \$815 of the 50 assets we selected to physically confirm were in the District’s possession. The Director told us the two Chromebooks were assigned to elementary students in September 2021, and the

FIGURE 2

Network Hardware Susceptible to Damage



**a) Water damaged ceiling above server equipment
b) Closeup of water damaged ceiling shown in photo a**

students were not scheduled to turn in the Chromebooks at the end of the year. However, these Chromebooks had no record of student activity since September 2021 and December 2021.

In addition, during our building walk-through and inspection of District IT assets, we observed evidence of water leakage in the high school server room’s ceiling above IT assets (Figure 2). The Director told us he was not aware there was a water leak in the server room.

The Director and his secretary did not maintain detailed up-to-date inventory records or a single master inventory list or conduct annual physical inventories. As a result, District officials cannot be assured that IT assets are adequately accounted for and would be detected if lost, stolen, or misused. Further, complete, accurate, and up-to-date inventory records help District officials ensure that IT

assets are properly insured, tracked through their life cycle and replaced as necessary. When inventory records are incomplete, and assets are not properly accounted for, District officials cannot ensure taxpayers that money invested in IT assets has been appropriately spent or safeguarded. Finally, IT system components should always be in a locked and secured area to further safeguard them from damage or loss.

What Do We Recommend?

The Board should:

1. Adopt a specific comprehensive written policy to appropriately track and inventory IT equipment. This policy should include guidance and processes for:
 - Maintaining detailed, up-to-date inventory records for all IT equipment,
 - Adding new equipment to the inventory,
 - Notifying the IT Department when equipment is reassigned, lost or stolen,
 - Documenting and updating the inventory for equipment disposal, and
 - Annually reviewing the physical inventory.
2. Require the Director to perform a physical inventory of all IT equipment, locate missing and unaccounted-for equipment and update inventory records accordingly.
3. Develop a process to retrieve student devices that are not returned at the end of the school year.

The Director should:

4. Ensure District inventory records include the detail necessary to adequately track and locate an IT asset and that asset records minimally include the make, model and serial number; the name of the individual to whom the device is assigned, if applicable; the physical location of the asset; and relevant purchase or lease information including the initial cost, depreciation and acquisition date.
5. Reconcile the IT Department lists with the Business office list and develop a single, master inventory list that includes all IT assets regardless of asset type or location.
6. Update inventory records to track the assets not currently in District records.
7. Review and comply with applicable District policies.

Appendix A: Response From District Officials

**KINGS PARK CENTRAL SCHOOL DISTRICT
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Timothy T. Eagen, Ed.D.
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Deputy Superintendent

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Assistant Superintendent for Business

John T. Craig, Ed.D.
Assistant Superintendent for
Personnel and Administrative Services

Danielle Colby-Rooney, Ed.D.
Assistant Superintendent for
Pupil Personnel Services

December 29, 2022

Kings Park Central School District
IT Asset Management Draft Report of Examination
S9-22-13 (District)

To Whom It May Concern:

Please consider this the District's official written response letter to the draft report received on December 12, 2022 and draft updated report received on December 23, 2022, both via email.

Response to District IT Asset Management Draft Report of Examination (S9-22-13)

The COVID-19 Pandemic generated significant health and instructional challenges for school districts. Districts were required to provide continuity of instruction for students, which prompted the need to purchase a significant number of new information technology (IT) assets. Simultaneously, cybersecurity and ransomware became a significant issue for school districts. Districts were not only struggling to purchase and distribute assets, but also to ensure their security on their computer network. The Kings Park Central School District is very appreciative of the financial support provided by both the state and federal governments. We understand and respect the purpose of this audit, which focuses on inventory, controls, and safeguarding of IT assets, as well as IT-related policy. While we understand the need to ensure the proper purchasing, inventorying, safeguarding, and tracking of all District assets, and we plan to address all of the audit team's recommendations, we have included a few areas of clarification and disagreement below.

The District respectfully disagrees with the wording in the key findings that a total of five (5) IT assets "...were not properly accounted for." This wording suggests that the location of the assets were not known, which is not accurate. Two (2) of the five (5) assets were students' Chromebooks that were distributed to specific students of poverty upon request. During the pandemic, which included the 2021-2022 school year, school districts were required by the State Education Department to ensure that every student had a dedicated device in the home to provide for continuity of instruction. The audit team correctly identified that the two (2) Chromebooks in question had not recently communicated with the network. However, the audit was conducted over the summer, and we continued to communicate with the two families regarding these devices. Following multiple efforts, this past fall we were successful in our communications, and the two devices are in fact with the students to whom they had been assigned. To be clear, they were in fact located and never truly missing. The district has the ability to lock Chromebooks if needed, thus rendering the device inoperable. However, the goal is always to ensure the timely return of

See Note 1 Page 11

devices to the District. Unfortunately, a lack of communication or response on the part of a family can create very real challenges. The District also does not agree with the finding that two (2) interactive display boards and one (1) Chromebook "...were not properly accounted for." Again, the disagreement is in the wording. The location of the display boards was included in an internal spreadsheet, but for some reason these two items were not included in the CBIZ master asset inventory. While we understand the need to reconcile various inventory lists and records on an annual basis, we were able to show and verify (on an existing spreadsheet, and then physical confirmation) the location of these three assets within 10-15 minutes of the request. Lastly, the District was able to locate the 3rd Chromebook referenced in the report, however, this Chromebook was also not listed in the District's master IT asset inventory.

See
Note 1
Page 11

The District respectfully disagrees with the key finding that IT equipment was susceptible to damage from a water leak in the server room. The audit team identified an area of rust on a power strip, one ceiling tile in the Network Operations Center (NOC) that was moved to the side, and another ceiling tile that was discolored due to suspected water damage. Both tiles are adjacent to the wall and directly over one of two AC units in the server room. This past summer the District was engaged in a PA system wiring project, which we suspect is why the one tile was partially moved to the side. Additionally, as was shared with the audit team, the District engaged in planned facilities work this past summer that included work on the heating system. While recharging the system, a fitting did not hold, which required replacement. A small amount of water dripped onto the ceiling tile along the wall in the room, which we suspect caused the discoloration. The tile was not replaced prior to the conclusion of the audit, which was partly the result of supply chain issues. The discolored tile has since been removed, but we are still waiting for replacement tiles. This issue was known to the district at the time of the audit. Additionally, the technician assigned to this building has a work space adjacent to the NOC and a daily checklist that includes a visual inspection of the NOC. No new issues other than the one described above had been observed or reported.

See
Note 2
Page 11

The District understands the need to perform an annual inventory of IT assets. As was shared with the audit team, prior to the onset of this audit, the District was already in the process of implementing ██████████ to assist in this purpose. ██████████ is a tool that will support both IT ticketing and asset inventory, and this tool should be fully implemented by the end of the current school year. ██████████ also has the functionality to maintain all the fields recommended in the draft asset management report. The District believes that the purchasing, bar coding, and inventorying functions should not all be accomplished solely by the IT Department. We feel that this could generate a risk of fraud and theft. Our master IT inventory is currently maintained by CBIZ. This list contains over 5,700 assets totaling over \$2.8M. This is the master inventory, because it is used for insurance purposes. CBIZ (or a comparable vendor) is supervised by the Business Office and is scheduled to conduct a full physical inventory, including IT assets, in 2023, and periodically thereafter. The IT Department will conduct a physical inventory on "off" years, and reconcile any discrepancies with the master inventory. This would provide for an annual inventory of all assets, while also building in a series of checks and balances. The IT Department performs asset ordering, installation, and maintenance, and the Business Office performs asset tagging and maintains the master inventory list. Again, this approach reduces risk of fraud or theft. Lastly, the District disagrees with the statement (page 6), "...none of the five IT Department-maintained lists contained all information required by the Fixed Asset Policy." The top five lists included in the table on page 6 of the draft report are used for internal purposes only. These are not the master inventory lists, but rather were generated to serve different functional purposes. The Insurance Detail (CBIZ) report does contain all recommended data inventory fields.

New and/or updated policies will typically be generated in one of four ways – from the district's legal team, internal auditors, a policy subscription service (i.e. NYSSBA, Erie-1 BOCES, etc.), or the State Education Department (NYSED). The District typically reviews the respective recommendations and either makes modifications to existing policies or adopts the recommended policies - sometimes with modifications. At the time this audit was performed, the District was not in receipt of any recent policy recommendations related to IT assets.

In fiscal years 2016 and 2019, the District engaged with Cerini & Associates in an internal audit, which included an analysis of District policy, IT inventory, IT environment, and access permissions. Thus, the district reviewed various policies at both times. Additionally, the District pays to subscribe to Erie-1 BOCES Policies Services. This is a common cost-effective subscription that districts use to periodically review and update various policies. In 2015-2016, the District did receive a suggested update to Policy 5620 - Fixed Assets Accounting. However, our current policy contains more detail than the recommended policy, so the District chose to maintain the current policy without modification.

Policy 5676 Data Networks and Security Access was implemented to address issues regarding personally identifiable information (PII) and data security. While the policy does mention inventory, Policy 5620 is our primary policy for assets. While the District agrees that Policy 5620 does not specifically mention Chromebooks, the policy does state the following:

Mobile Items**..... all (Accounting Object Code: ____)

** Mobile items are defined as cell phones, personal digital assistants, and radios, and should be inventoried for control purposes regardless of cost.

The District disagrees that a specific policy is needed "...to appropriately track and inventory IT equipment." Equipment is defined as an asset costing more than \$1,000. The District's existing Policy 5620 - Fixed Assets Accounting Policy already contains the \$1,000 threshold, while including certain named "mobile" items under this threshold. The District will update this list of named items to include "Chromebooks" to ensure that this is clear. The existing policy will also be updated and modified to incorporate the following audit team's recommendations:

- Maintaining detailed, up-to-date inventory records for all IT equipment,
- Adding new equipment to the inventory,
- Notifying the IT Department when equipment is reassigned, lost or stolen,
- Documenting and updating the inventory when equipment is disposed, and
- Annually reviewing the physical inventory.

It is important to note that while our Board policy does not specifically reference Chromebooks as mobile assets, it was evident that our procedures and protocols include inventorying all Chromebooks as if they met that monetary threshold. When the District reviews Policy 5620, a review of Policy 5676 will also be conducted to ensure that no contradictions exist. This will be accomplished prior to July 1, 2023.

Thank you in advance for your consideration.

Sincerely,

Timothy T. Eagen, Ed.D.
Superintendent of Schools
Kings Park CSD

See
Note 3
Page 11

See
Note 3
Page 11

Appendix B: OSC Comments on the District's Response

Note 1.

The two Chromebooks District officials were unable to locate had not been used for seven and 10 months, respectively. District officials did not render the devices inoperable or attempt to contact the families prior to our audit fieldwork. In addition, as stated in our report, although District officials were able to locate the two interactive displays and one Chromebook, these assets were not included in any inventory record we reviewed and were therefore not properly accounted for.

Note 2.

There were no technicians located within the adjoining room when we conducted our inspection and we were not provided any daily checklists or written procedures for daily visual inspections that would have alerted the IT staff to water damage in a timely manner.

Note 3.

The District provided portable IT assets that are not covered by Policy 5620's definition of "mobile items", including laptops or Chromebooks, to each staff member and student. In addition, those assets generally cost less than \$1,000 each. Therefore, the District should ensure its policies protect all IT assets, including those under the \$1,000 threshold, and/or establish new policies to guide staff.

Appendix C: Audit Methodology and Standards

We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law. To achieve the audit objective and obtain valid audit evidence, our audit procedures included the following:

- We selected the District for audit from a list of school districts (excluding NYC schools) with enrollment greater than 300 and not currently in the OSC audit process at the time of selection. We classified school districts into four groups by enrollment and, using a random number generator, selected Districts from these groups. The list was broken out by geographic region for an even representation of school districts across the State for this multi-unit audit.
- We interviewed District officials and reviewed District policies and Board minutes to gain an understanding of IT asset management.
- We reviewed District IT Department and building IT asset records provided by the District to determine if the records contained sufficient information to identify IT assets.
- We selected a sample of 50 IT asset purchases from District invoices. Forty were from District invoices and 10 from student device reports. For 40 assets, we selected the largest invoice(s) from each IT vendor and selected IT assets over \$195. Ten student devices were selected based on a four-month school access inactivity report. We reviewed purchase orders, invoices, and/or packing slips and District inventory records to determine if assets were added to the inventory record and physically located in the District.
- We performed a walk-through of District facilities and judgmentally selected 10 assets to determine whether the assets were accurately recorded on the inventory record. During our visual inspection of District IT assets, we assessed the general condition of their locations for the potential risk of damage or loss.

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

Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

The Board has the responsibility to initiate corrective action. 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, pursuant to Section 35 of General Municipal Law, Section 2116-a (3)(c) of New York State Education Law and Section 170.12 of the Regulations of the Commissioner of Education. 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 CAP should be posted on the District's website for public review.

Appendix D: Resources and Services

Regional Office Directory

www.osc.state.ny.us/files/local-government/pdf/regional-directory.pdf

Cost-Saving Ideas – Resources, advice and assistance on cost-saving ideas

www.osc.state.ny.us/local-government/publications

Fiscal Stress Monitoring – Resources for local government officials experiencing fiscal problems

www.osc.state.ny.us/local-government/fiscal-monitoring

Local Government Management Guides – Series of publications that include technical information and suggested practices for local government management

www.osc.state.ny.us/local-government/publications

Planning and Budgeting Guides – Resources for developing multiyear financial, capital, strategic and other plans

www.osc.state.ny.us/local-government/resources/planning-resources

Protecting Sensitive Data and Other Local Government Assets – A non-technical cybersecurity guide for local government leaders

www.osc.state.ny.us/files/local-government/publications/pdf/cyber-security-guide.pdf

Required Reporting – Information and resources for reports and forms that are filed with the Office of the State Comptroller

www.osc.state.ny.us/local-government/required-reporting

Research Reports/Publications – Reports on major policy issues facing local governments and State policy-makers

www.osc.state.ny.us/local-government/publications

Training – Resources for local government officials on in-person and online training opportunities on a wide range of topics

www.osc.state.ny.us/local-government/academy

Contact

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