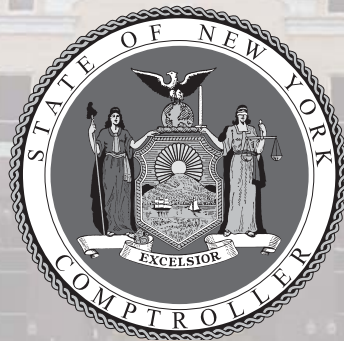




Helping Students Get Course Credit: Credit Recovery Programs in School Districts

2012-MS-8



Thomas P. DiNapoli

Table of Contents

	Page
AUTHORITY LETTER	2
INTRODUCTION	3
Background	3
Objective	5
Scope and Methodology	5
Comments of District Officials	5
CREDIT RECOVERY PROGRAMS	6
CRP Alignment With Learning Standards	6
Use of Certified Teachers in CRPs	8
Approval of Students' Participation in CRPs	11
Monitoring Students' Progress in CRPs	12
Recommendations	13
APPENDIX A Responses From District Officials	15
APPENDIX B Audit Methodology and Standards	16
APPENDIX C How to Obtain Additional Copies of the Report	17
APPENDIX D Local Regional Office Listing	18

State of New York Office of the State Comptroller

Division of Local Government and School Accountability

April 2013

Dear District Officials:

A top priority of the Office of the State Comptroller is to help local government officials manage government resources efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support government operations. The Comptroller oversees the fiscal affairs of local governments statewide, as well as 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 operations and school district governance. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard district assets.

Following is a report of our audit titled *Helping Students Get Course Credit: Credit Recovery Programs in School Districts*. 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*

Introduction

Background

The Part 100 of the Regulations of the Commissioner of Education require that every public school student in New York State be provided an opportunity to receive instruction in order to achieve the goals set by the New York State Learning Standards (Learning Standards).¹ These Learning Standards, or learning expectations, are organized into seven general curriculum areas: English language arts; mathematics, science, and technology; social studies; languages other than English; the arts; health, physical education, and family and consumer sciences; and career development and occupational services. State assessments measure a student's achievement of the Learning Standards' goals for the elementary level (end of fourth grade), the intermediate level (end of eighth grade), and the commencement level (when a student should graduate with a high school diploma). An alternate performance level is set for achievement for students with severe disabilities.

A student's achievement of the New York State Department of Education's (Department) Learning Standards in an area reflects mastery of the subject. High school students typically demonstrate mastery of a subject by passing an exam (if applicable, a Regents exam) at the end of the course, thereby receiving credit for the course. If a student is unable to complete a course satisfactorily, the student can earn credit for the course by participating in one of the make-up credit programs, as listed in Section 100.5(d)8 of the New York State Commissioner of Education's Regulations (Regulations). Such programs may include (but are not limited to) repeating an entire course during the school year, retaking the course in a summer school program, receiving intensive instruction in the deficiency areas of the course, or participating in digital learning (online study). To receive credit, the student must successfully complete one of these make-up credit programs and demonstrate mastery of the subject by passing the Regents examination in the subject or some other assessment required for graduation.

¹ According to the New York State Department of Education, the Standards comprise the knowledge, skills and understandings that individuals can and do habitually demonstrate over time as a consequence of instruction and experience.

Two of these make-up credit programs, intensive instruction in deficiency areas of the course and online study, are referred to as Credit Recovery Programs (CRP). Although Regulations allow school districts (districts) to provide CRPs to students who did not pass a course during the school year or at the end of a summer school program, districts are not required to provide CRPs. Our audit focused specifically on students' participation in CRP courses.

We audited eight districts from across New York State that offer CRPs. Table 1 provides relevant statistics for these districts.

School District	County	2011-12 Budget (in millions)	2011-12 Student Enrollment	Number of Employees
Amityville UFSD	Suffolk	\$77.6	2,780	542
Binghamton CSD	Broome	\$96.7	5,671	897
Buffalo CSD	Erie	\$756.8	33,134	7,873
North Syracuse CSD	Onondaga	\$136.5	9,236	1,397
Rochester CSD	Monroe	\$691.6	31,068	7,207
Schenectady CSD	Schenectady	\$153.6	9,715	1,594
South Colonie CSD	Albany	\$91.2	5,100	998
Utica CSD	Oneida	\$133.1	9,866	2,434

According to Regulations, the CRP should address the area(s) of deficiency for the student in the particular subject. However, districts that offer CRPs are allowed flexibility in structuring their programs to target these deficiencies. Districts can provide intensive instruction in deficiency areas of a subject using a traditional classroom method that includes physical materials, like textbooks. Alternately, districts can use an online program approach that replaces the physical materials with subject-specific software programs available from outside vendors. Districts can also elect to use a combination of traditional (offline) and online methods to instruct their students.

Online CRPs generally use a pre-test to determine the student's areas of deficiency. Once these areas have been identified, the curriculum will specifically target those areas. For offline CRPs, district personnel structure the curriculum to address the deficiencies of the individual students. The details of the type and size of CRPs at each district are summarized in Table 2.

Table 2: District CRP Information				
School District	2010-11 CRP Enrollment	2011-12 CRP Enrollment	Type of CRP	Number of CRP Classes Offered
Amityville UFSD	44	71	Online and Offline	Online: 15 Offline: 2
Binghamton CSD	85	93	Online	2010-11: 13 2011-12: 5
Buffalo CSD	390	620	Online	18
North Syracuse CSD	275	267	Online	15
Rochester CSD	1,059	1,866	Online	17
Schenectady CSD	421	413	Online	12
South Colonie CSD	0	10	Offline	1
Utica CSD	43	111	Online	23

Objective

The objective of our audit was to determine the following about CRPs:

- Have school districts ensured that CRPs conform to Regulations, and do they adequately monitor students' progress in successfully completing CRPs?

Scope and Methodology

For the period July 1, 2011, to June 15, 2012, we interviewed teachers, guidance counselors, and district officials. In addition, we reviewed students' academic schedules and academic transcripts, teachers' certifications, CRP software, and CRP student management systems. We also examined CRP enrollment and documentation for the 2010-11 fiscal year, as necessary, for comparison purposes.

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 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.

Credit Recovery Programs

The goal of CRPs, for both the districts and the students who use the programs, is to enable the students to obtain course credit. However, it is essential that students receive not only the credits they need to graduate, but also the learning they need to succeed after graduation. To help ensure that CRPs provide students with both these benefits, the Regulations require, among other things, that districts develop curricula for CRPs that align with the Learning Standards, and provide for instruction by teachers certified in the subject area. The Regulations also require that a school-based panel approve a student's participation in a CRP before the student enrolls in the program to ensure that all parties agree that a CRP is the best way to serve the student's interests.

We found that all eight districts, with minimal exception, provided evidence to show, to the Department's satisfaction, that CRPs aligned with the Learning Standards. However, the Department's current measure of satisfactory alignment is very easy to meet. More explicit Department expectations for demonstrating alignment with Learning Standards would provide better assurance that online CRPs provide intensive instruction in a subject that is equivalent to teacher-provided classroom instruction. Requiring documentation that CRPs do provide intensive instruction can ensure districts' compliance with the Regulations, and can also help ensure student success.

We also found that that seven of the eight districts did not approve students' participation in CRPs in accordance with Regulations, and that four districts could not prove that CRP students were instructed by teachers certified in the applicable subject areas. The exceptions occurred because districts did not use, or did not document their use of, the panel-based process required to approve a student's participation in a CRP, and because districts did not always document a certified teacher's involvement with CRP students. Compliance with the Regulations helps ensure that a CRP program is the best choice for individual students, and that CRP students have all the tools they need to succeed. Finally, we found that all the districts properly monitored and documented students' progress in completing CRP courses.

CRP Alignment With Learning Standards

The Regulations require that each CRP course be aligned with the applicable Standards for the subject. Alignment with the Standards ensures that a particular course meets the minimum

core requirements set by the Department. While districts have flexibility in designing or choosing a vendor-developed CRP course, the Regulations state that each course must meet the relevant Learning Standards. The Learning Standards criteria include certain minimum requirements for course content. Seven of the eight districts audited used vendor-developed online educational programs for their CRPs. One district (South Colonie) used an offline program, and one district (Amityville) used a combination of online and offline programs.

We found seven of the eight districts provided evidence, to the satisfaction of Department officials, that their CRPs were aligned with the Learning Standards for both the 2010-11 and 2011-12 fiscal years. All eight districts ensured that their CRPs aligned with the Learning Standards in the 2011-12 fiscal year. One district, Amityville, used an online program in 2010-11 that District officials discontinued after concluding that the course was not aligned with the Learning Standards. In the 2011-12 fiscal year, District officials replaced that program with a District-developed offline program that does meet the Learning Standards.

Although the Department requires that all CRP courses align with the Learning Standards, the manner in which alignment is determined depends, to some extent, on whether the CRP program is an offline or an online program.

For example, the two districts (Amityville and South Colonie) that used offline CRPs had district teachers certified in the subject areas develop the curriculum and CRP courses in the subjects. The teachers designed the CRP courses to align with the Learning Standards.

By contrast, online courses, such as the ones used by seven of the eight districts we audited, are usually designed by outside (non-district) vendors. These courses are used by school districts nationwide. Many online CRPs are advertised as being aligned with New York State's Learning Standards, or being aligned to a certain extent (stated in percentage terms) with the Learning Standards. However, the Regulations do not describe any documentation requirements districts must meet to show they have reviewed a CRP to confirm its alignment with Learning Standards. According to Department officials, districts can demonstrate compliance with the Regulations by making modifications to the online CRP or by other evidence of having reviewed the vendor's online CRP courses (e.g., records of a meeting at which district teachers discussed a CRP).

Given the absence of specific requirements for verifying that online CRP courses actually align with the Learning Standards, we found that the documentation of districts' efforts to confirm alignment varied. Four of the six districts² (Schenectady, Rochester, Syracuse, and Utica) with aligned online CRPs had vendor documentation to show alignment with the Learning Standards.

However, the primary means by which the other two districts determined alignment was evidence that they had modified the online CRP.

- Buffalo held meetings to review the content of online CRPs to ensure they aligned with the Learning Standards. A certified teacher and a department head certified in the field of study attended the meetings. Buffalo officials documented attendance at the meetings and the information discussed.
- Binghamton officials told us that they reviewed each CRP for alignment with the Learning Standards, and had the applicable teachers review and edit the courses, when needed. However, Binghamton maintained no documentation of these reviews.

The Department, districts, and students all have a stake in making sure that CRPs help New York students achieve the goals set by the Learning Standards. If the Department defines specific district review actions and documentation requirements to confirm the alignment required by the Regulations, districts that comply with these requirements will have better assurance that the online CRP courses they use enable students to meet the State's learning expectations.

Use of Certified Teachers in CRPs

The Regulations require that all make-up credit programs, including CRPs, ensure that the students receive equivalent, intensive instruction in the subject matter area. The instruction must be provided under the direction and/or supervision of a district teacher who is certified in the subject matter area or a teacher from a Board of Cooperative Educational Services (BOCES) who is certified in the subject matter area. A Department official told us that a teaching assistant could be the teacher of record, if the teaching assistant is under the supervision of a certified teacher.

² Amityville used a non-conforming online CRP in the 2010-11 fiscal year. The District discontinued use of this CRP in February 2012.

Although the Department allows the use of teaching assistants in these circumstances, districts using this approach must maintain documentation of the interactions between teaching assistants and the certified teachers overseeing the instruction. Further, it is important that districts document all the instruction staffing they use for CRP courses to demonstrate their compliance with the Regulations.

To determine whether districts complied with the Regulations, we judgmentally tested the records of 225 CRP classes and found that, for 60 classes (27 percent), the CRPs were taught by a teacher who was not certified in the subject area. The exceptions occurred in four districts (Amityville, Binghamton, Buffalo, and Rochester) where district officials could not document compliance with the Regulations requirement that a teacher certified in the subject area(s) had either provided or supervised students' instruction. The remaining four districts (North Syracuse, Schenectady, South Colonie, and Utica) had documentation to show that teachers certified in the applicable subject areas were directing or overseeing the delivery of intensive instruction, as required by the Regulations.

For the deficient districts, the students typically were in a multi-purpose classroom setting while taking the CRP. In some cases, the classes were staffed by a teacher, or a rotation of teachers, certified in a subject area. However, the students were generally working on multiple subject areas with a direct teacher who was not certified in all the subject areas. Although district officials told us that teachers certified in the necessary subject areas were available to help students, we found no documentation to support their interactions with students and/or the students' teachers of record. In other cases, the teacher of record was a teaching assistant, rather than a certified teacher, and there was no documentation of supervision by a certified teacher or no indication that a teacher of record was assigned. For example:

- Rochester – Each high school uses E-Learning Facilitators (Facilitators), certified teachers who serve as the students' primary point of contact. Facilitators are the only staff members with access to online CRP information, including students' CRP progress reports and students' online grade records. While the District does assign each CRP student a certified teacher of record, the teacher of record lacks access to student information, and must request a printout of the student's progress reports from the Facilitator. For 18 of the 20 CRP classes we reviewed,

the Facilitators were not certified in the subject areas they oversaw and monitored. For all 20 classes, the District had no documentation to demonstrate that the certified teacher of record interacted with the students; in fact, Facilitators were listed as instructors on the students' schedules for CRP courses instead of the students' certified teachers of record.

- Buffalo – The CRPs take place in computer labs that are staffed by certified teachers and by class monitors who are not certified teachers in all subject areas. District officials told us that the class monitors are the primary contact for students, but that a teacher certified in the subject area is available to answer any student questions. We judgmentally tested 43 CRP classes and found that for 22 classes, the District did not comply with the Regulations. For 13 of these classes, there was no evidence of staffing by anyone other than the class monitor. For the remaining nine classes, the computer lab was staffed by multiple certified teachers, but there was no documentation of the level of contact the students had with the applicable certified teachers. Students in these classes were assigned to study hall for the CRP and thus had no teacher of record.

It is challenging for districts to document that a teacher who is certified in the appropriate subject area is involved in student's instruction when the student is not in the same classroom as the certified teacher. Having multiple students participate in online CRPs in different subjects in a computer lab setting also complicates compliance with the Regulations, as well as the documentation of such compliance. Attendance records and grades are often the only evidence districts maintain that show interaction between students and teachers.

However, it is essential that districts ensure that teachers certified in the subject area are directing and/or overseeing CRP classes and maintain documentation of this staffing. Students enrolled in CRP classes – individuals who did not demonstrate mastery of the subject(s) in prior attempts at the course - need intensive instruction to complete the CRP course and receive the related credit. Proper documentation of students' interactions with certified teachers provides evidence that the district is in full compliance with the Regulations.

Approval of Students’ Participation in CRPs

The Regulations require that a student’s participation in the CRP be approved by a school-based panel consisting of, at a minimum, the principal, a teacher in the subject area for which the student must make up credit, and a guidance director or other administrator. Agreement by these district professionals to approve a student’s enrollment in a CRP indicates consensus that participating in this form of make-up program is in the student’s best interests.

We found that districts often lacked documentation to show that they properly approved students’ participation in CRPs. We judgmentally selected records for 225 students enrolled in CRPs at the eight districts and found that districts lacked documentation of the panel-based approval process for 164 students (73 percent).

Further, we found that seven of eight districts lacked documentation to support the approval of students participating in CRPs. Specifically, these seven districts lacked evidence that the required individuals took part in the approval process, or could not document that there was an actual approval process in place. Schenectady was the only district that had documentation to show that the district used a formal approval process based on input from a panel that includes the individuals required by the Regulations. In Schenectady, emails between the teacher, the guidance counselor, and the principal indicated their participation in the approval process. According to the District’s policy, the designated administrator makes the final determination of approval and enrolls the student in the CRP.

For the deficient districts, two of the seven (Buffalo and Utica) had formal guidelines for approving students’ participation in CRPs, and maintained partial documentation of the panel-based approval process. However, these districts did not follow their procedures about 50 percent of the time³ in approving the students whose records we tested. Therefore, these districts were not in full compliance with the Regulations.

The other five districts (Amityville, Binghamton, North Syracuse, Rochester and South Colonie) had evidence of only informal communication/meetings with certain of the required individuals, and had only email communication and meeting notes to support the existence of an approval process. Therefore, these districts were not in compliance with Regulations. For example:

³ Buffalo did not follow its guidelines for 24 of 43 students, and Utica did not follow its guidelines for 22 of 44 students.

- South Colonie – District officials stated that the high school principal, guidance counselors and District administrators had multiple meetings to determine the most effective learning path for the applicable students, and that they eventually decided to create a CRP to meet this need. However, the only documentation of the approval process and the participation in the process by the individuals required by the Regulations was email correspondence. The District had no documentation to support the approval of the students’ participation in the CRP.
- North Syracuse – The District has a CRP Committee made up of administrators, guidance counselors from the middle and high schools, and CRP teachers. According to District officials, the high school principals, guidance counselors, and the CRP lead teacher have informal meetings prior to approving seniors for CRP and enrolling them in available courses. However, while the District has documentation of CRP Committee meetings, it does not have documentation of the basis for the approval of students’ participation in the CRPs, as Regulations require.

By maintaining required documentation on the approval process and the agreement by the required professionals to allow a student to participate in a CRP, districts can become compliant with the Regulations and increase assurance that students are properly enrolled in CRPs.

Monitoring Students’ Progress in CRPs

The regulations state that online learning programs should provide for the documentation of satisfactory student achievement. The regulations do not specifically require that districts maintain documentation of a student’s participation in a CRP and progress in completing it. However, Department officials told us that districts should document a student’s participation and progress in all CRPs, including offline CRPs, just as they would for any other district course. By documenting a student’s participation and progress in a CRP, the district can manage and evaluate the success of CRPs and demonstrate that students have achieved mastery of the subject areas. For online courses, districts should also have controls in place to ensure that students who complete work for online CRP courses are actually the enrolled students.

We found all districts had adequate documentation to show that they tracked both student participation and learning progress to

evaluate each CRP's effectiveness in helping the student master the subject and obtain course credit. Documentation included grades, attendance records, progress reports from the online CRPs, and notes taken before quizzes. In all seven of the districts that used online CRPs, the online system tracks the student's seat time and progress in covering the curriculum.

For example:

- Binghamton – District officials provided us with student progress reports that included login time, time spent on course work, and student grades. Binghamton also had complete course listings that identified CRPs, the schedules for individual CRP students, and CRP attendance records.
- North Syracuse – District officials provided us with student progress data, which included the following: a student's time (in hours and minutes) spent studying for a quiz, student study notes turned in before quizzes, quiz dates and grades, and midterm and final grades (including which questions the students had answered correctly and incorrectly).

We also found that all seven districts using online CRPs had designed system controls that are adequate for verifying that only properly enrolled students can access online courses. Such controls ensure that only enrolled CRP students take the online courses, and help mitigate the risk of cheating.

For example, some districts' systems required users login credentials, allowed teachers to view login times and durations, and locked the programs and tests so they could be accessed only in school. In five of the seven districts (Rochester, Schenectady, Utica, North Syracuse and Buffalo) that offer online CRP courses, there are controls in place to lock and unlock tests for the students. In these districts, a teacher will unlock the unit tests only when the student takes the test in school. Preventing students from taking the test home beforehand also mitigates the risk of cheating.

Recommendations

1. Districts should ensure that all CRP courses are aligned with the Learning Standards to ensure adequacy of education and awarding of appropriate educational credit.
2. Districts should ask the Department to define the review actions they should take and the documentation requirements

they should meet to ensure that online CRP courses align with the Learning Standards.

3. Districts should ensure that teachers certified in the appropriate subject areas directly instruct, or supervise the instruction, of students in CRP courses. Districts should also document their compliance with the Regulations.
4. Districts should properly approve students' participation in CRPs in accordance with the Regulations, and document their approval process.

APPENDIX A

RESPONSES FROM DISTRICT OFFICIALS

We provided a draft copy of this global report to the eight school districts we audited and requested responses. We received response letters from two school districts, the Buffalo City School District and the Rochester City School District, during the stated response period.

The following comments were excerpted from the two responses.

Overall Comments:

Buffalo officials: “Thank you for the comprehensive results of the Credit Recovery Audit.”

Rochester officials: “The Rochester Board of Education and Superintendent are committed to providing effective Fiscal Governance and Accountability for all District operations. We continually seek opportunities to enhance student outcomes and believe that CRP is a flexible, yet effective option for students that are experiencing difficulty meeting Learning Standards.”

“Our District selected a CRP vendor that was aligned with New York State Standards. We evaluated the alignment to ensure our students receive appropriate intensive instruction in deficiency areas. While additional guidance may be helpful for some districts, the guidance would need to consider ease of implementation and viability for Big 5 Districts. We also believe that CRP programs should inherently validate the quality of instruction based on student performance on standardized exams.”

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

At each district, we interviewed teachers and guidance counselors to identify and review any documentation that was kept on the CRPs. We interviewed the teachers who taught the CRPs and examined their teacher certifications, the report cards of the students participating in the CRPs, interim student progress report, students' attendance records in the CRPs, and teacher-student performance and participation report books. We also reviewed quizzes given and the results to determine whether the programs were addressing student needs and whether the students were receiving equivalent, intensive instruction under the direction of a certified teacher. Using a non-biased judgmental sampling method, we tested samples of CRP student records from each district to determine the level of documentation maintained for their instruction and the district's compliance with Regulations. We also reviewed documentation that the districts maintained to support student learning progress and participation.

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.

APPENDIX C

HOW TO OBTAIN ADDITIONAL COPIES OF THE REPORT

To obtain copies of this report, write or visit our web page:

Office of the State Comptroller
Public Information Office
110 State Street, 15th Floor
Albany, New York 12236
(518) 474-4015
<http://www.osc.state.ny.us/localgov/>

APPENDIX D
OFFICE OF THE STATE COMPTROLLER
DIVISION OF LOCAL GOVERNMENT
AND SCHOOL ACCOUNTABILITY

Andrew A. SanFilippo, Executive Deputy Comptroller
Steven J. Hancox, Deputy Comptroller
Nathalie N. Carey, Assistant Comptroller

LOCAL REGIONAL OFFICE LISTING

BINGHAMTON REGIONAL OFFICE

H. Todd Eames, Chief Examiner
Office of the State Comptroller
State Office Building - Suite 1702
44 Hawley Street
Binghamton, New York 13901-4417
(607) 721-8306 Fax (607) 721-8313
Email: Muni-Binghamton@osc.state.ny.us

Serving: Broome, Chenango, Cortland, Delaware,
Otsego, Schoharie, Sullivan, Tioga, Tompkins Counties

BUFFALO REGIONAL OFFICE

Robert Meller, Chief Examiner
Office of the State Comptroller
295 Main Street, Suite 1032
Buffalo, New York 14203-2510
(716) 847-3647 Fax (716) 847-3643
Email: Muni-Bufferalo@osc.state.ny.us

Serving: Allegany, Cattaraugus, Chautauqua, Erie,
Genesee, Niagara, Orleans, Wyoming Counties

GLENS FALLS REGIONAL OFFICE

Jeffrey P. Leonard, Chief Examiner
Office of the State Comptroller
One Broad Street Plaza
Glens Falls, New York 12801-4396
(518) 793-0057 Fax (518) 793-5797
Email: Muni-GlensFalls@osc.state.ny.us

Serving: Albany, Clinton, Essex, Franklin,
Fulton, Hamilton, Montgomery, Rensselaer,
Saratoga, Schenectady, Warren, Washington Counties

HAUPPAUGE REGIONAL OFFICE

Ira McCracken, Chief Examiner
Office of the State Comptroller
NYS Office Building, Room 3A10
Veterans Memorial Highway
Hauppauge, New York 11788-5533
(631) 952-6534 Fax (631) 952-6530
Email: Muni-Hauppauge@osc.state.ny.us

Serving: Nassau and Suffolk Counties

NEWBURGH REGIONAL OFFICE

Tenneh Blamah, Chief Examiner
Office of the State Comptroller
33 Airport Center Drive, Suite 103
New Windsor, New York 12553-4725
(845) 567-0858 Fax (845) 567-0080
Email: Muni-Newburgh@osc.state.ny.us

Serving: Columbia, Dutchess, Greene, Orange,
Putnam, Rockland, Ulster, Westchester Counties

ROCHESTER REGIONAL OFFICE

Edward V. Grant, Jr., Chief Examiner
Office of the State Comptroller
The Powers Building
16 West Main Street – Suite 522
Rochester, New York 14614-1608
(585) 454-2460 Fax (585) 454-3545
Email: Muni-Rochester@osc.state.ny.us

Serving: Cayuga, Chemung, Livingston, Monroe,
Ontario, Schuyler, Seneca, Steuben, Wayne, Yates Counties

SYRACUSE REGIONAL OFFICE

Rebecca Wilcox, Chief Examiner
Office of the State Comptroller
State Office Building, Room 409
333 E. Washington Street
Syracuse, New York 13202-1428
(315) 428-4192 Fax (315) 426-2119
Email: Muni-Syracuse@osc.state.ny.us

Serving: Herkimer, Jefferson, Lewis, Madison,
Oneida, Onondaga, Oswego, St. Lawrence Counties

STATEWIDE AND REGIONAL PROJECTS

Ann C. Singer, Chief Examiner
State Office Building - Suite 1702
44 Hawley Street
Binghamton, New York 13901-4417
(607) 721-8306 Fax (607) 721-8313