



# Poland Central School District

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## Lead Testing and Reporting

**S9-25-20 | August 2025**

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# Audit Results

## Poland Central School District



### Audit Objective

### Audit Period

Did Poland Central School District (District) officials identify, report and implement needed remediation to reduce lead exposure in potable water outlets?

July 1, 2019 – September 30, 2024

### Understanding the Program

Lead is a metal that was commonly used in plumbing and has since been identified as toxic to people, especially young children. Lead poisoning can cause neurological issues such as slowing children's growth, causing learning and behavioral issues or causing hearing and speech problems which can lead to greater difficulty performing well in school and beyond.<sup>1</sup> To aid in combating lead poisoning, New York State (NYS) requires all public school districts and Boards of Cooperative Educational Services (BOCES) to test potable (i.e., consumable) water for lead, report the results and implement necessary remediation. Testing and reporting for lead contamination began in 2016, and subsequent testing cycles have followed:

- Cycle One: September 6, 2016 to October 31, 2016.
- Cycle Two: January 1, 2020 to December 31, 2020 (extended to June 30, 2021 due to the COVID-19 pandemic).
- Cycle Three: January 1, 2023 to December 31, 2025.<sup>2</sup>

## Audit Summary

District officials did not properly identify, report or implement needed remediation to reduce lead exposure in all potable water outlets as required by NYS Public Health Law and Department of Health (DOH) regulations.<sup>3</sup> District officials were unable to determine which of the 176 water outlets we identified at select areas, that students, staff and the public may have access to and could consume water from, were sampled for testing. Therefore, we determined 132 of the 176 (75 percent) water outlets we identified were not properly secured against use for Cycle Two.

<sup>1</sup> Lead Exposure Symptoms and Complications – <https://www.cdc.gov/lead-prevention/symptoms-complications/index.html>

<sup>2</sup> As of December 22, 2022, schools are now required to test for lead in the water every three years beginning January 1, 2023 for Cycle Three.

<sup>3</sup> Public Health Law section 1110; 10 NYCRR subpart 67-4 – Lead Testing in School Drinking Water

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Further, although 28 of the 129 water outlets that the District sampled and tested exceeded the lead action level, because District officials could not identify which water outlets exceeded the lead action level, and because there was no information on the lead levels of the 132 water outlets that we determined were not properly secured against use, we were unable to determine whether officials identified and remediated all water outlets that would have required it. This occurred because District officials did not have a sampling plan to identify all water outlets for sampling or exemption.

Although District officials learned on December 22, 2020 that 28 water outlets exceeded the lead action level, as of the conclusion of our fieldwork on March 21, 2025, officials had not performed any remedial action on the 28 water outlets that exceeded the lead action level. Although the former Director of Facilities (Director) had a remedial action plan that described what remedial actions were planned or enacted for water outlets that tested above the lead action level, we were unable to determine whether such actions were implemented, because current District officials could not identify the water outlets' locations.

For Cycle Two, District officials did not report exceedances directly to the local health department and did not have any documentation to support that staff, parents and/or guardians were notified of the exceedances in writing. Additionally, District officials reported results through the DOH's Health Electronic Response Data System (HERDS) 267 days after the required reporting deadline. Finally, while the results were posted on the District's website, we were unable to determine whether the results were posted within the required time period.

For Cycle Three, District officials did not report exceedances to the local health department, and did not notify staff, parents and/or guardians in writing within the required time period. Additionally, District officials did not report the results through HERDS or post them on the District website.

This final report includes 10 recommendations to that effect. District officials generally agreed with our findings and their response is included in Appendix C.

The Board of Education (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 the New York State General Municipal Law, Section 2116-a (3)(c) of the 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.

# Lead Testing and Reporting: Findings and Recommendations

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In accordance with NYS Public Health Law section 1110 and 10 NYCRR subpart 67-4 (regulations), all public school districts and BOCES (together “schools”), must test potable water outlets for lead contamination and take remedial action if the contamination exceeds the lead action level.<sup>4</sup> The regulations also established requirements for how and when schools must report their test results to local health departments, school staff, students’ parents and/or guardians, DOH and NYS Education Department (NYSED), as well as the public. More details on the water outlet sampling, testing and reporting criteria used in this report, including testing cycles and DOH guidance, are included in Appendix A.

## Finding 1 – District officials did not ensure all required potable water outlets were sampled and tested for lead contamination for Cycle Two.

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The District used a third-party vendor<sup>5</sup> (Vendor) to conduct initial water sampling on November 20, 2020 for Cycle Two testing, collecting samples from 129 water outlets, which were then tested at laboratory certified through the NYS Environmental Laboratory Approval Program (ELAP). However, the District did not have a sampling plan to identify all water outlets for sampling and officials could not provide documentation to show that the remedial actions listed on the District’s remedial action plan were implemented. Additionally, the remedial action plan also did not detail which water outlets they exempted from sampling and how the outlets would be secured against use.

We reviewed all laboratory test reports the District received and confirmed that 129 samples were collected by the Vendor for testing, and we determined that the Vendor used unique sample identifiers (USIs) to differentiate each sample collected and sent to the laboratory for testing. However, District officials did not have documentation to match each sample taken to its specific water outlet because no one at the District had a sampling plan that explained the USIs or matched each USI to a water outlet. As a result, without this documentation neither we nor District officials were able to trace the USIs to any of the water outlets we identified in select areas throughout the District.<sup>6</sup>

Because we could not trace the USIs to the water outlets we identified we could not determine which water outlets were sampled by the District for Cycle Two. Instead, we assessed all 176 water outlets we identified in select areas throughout the District to determine whether they were properly secured

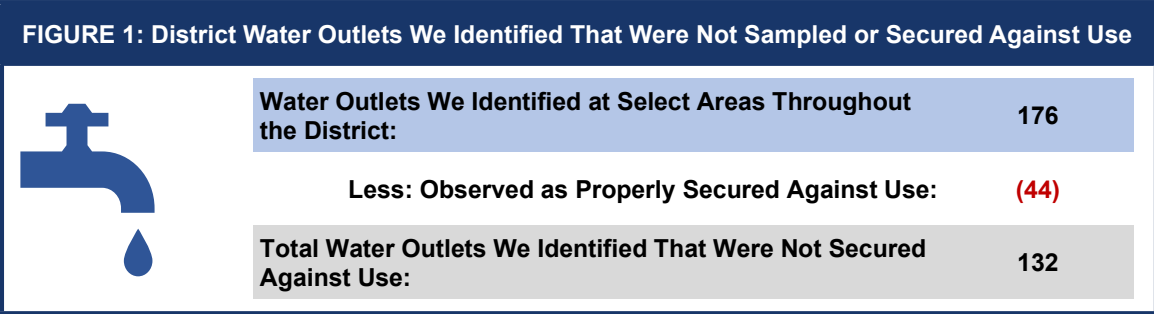
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4 We examined the Cycle Two testing period ending June 30, 2021, which had a lead action level of 15 parts per billion (ppb). Starting in Cycle Three the lead action level was lowered to five ppb. Schools should be aware that water outlets that were acceptable under the previous regulations could exceed the new lead action level and require remediation. Schools should account for this change in their sampling process and remediation efforts by prioritizing sampling water outlets that exceeded five ppb during the previous testing period.

5 Through Herkimer-Fulton-Hamilton-Otsego BOCES (Herkimer BOCES), the District contracts with the Vendor to perform aspects of the lead testing program, including sample collection, transporting the samples to the testing laboratory and providing the District with the test results.

6 See Appendix B for a complete list of water outlets we identified and their locations. See Appendix D for detailed information on our selection criteria for the water outlets selected.

against use. Of the 176 water outlets we identified, we observed 44 water outlets were properly secured against use. Therefore, we determined that 132 of the 176 water outlets we identified were not properly secured against use (Figure 1).



Importantly, because District officials could not identify which water outlets were sampled for testing, we were unable to determine whether any of the 132 unsecured water outlets we identified in select areas throughout the District were below the lead action level. Additionally, we reviewed the test results for all water outlets sampled for Cycle Two to determine whether District officials took appropriate remedial actions for water outlets that exceeded the lead action level. Of the 129 water outlets that the District sampled and tested, 28 water outlets (22 percent) were above the lead action level of 15 ppb.

Although 28 water outlets tested above the lead action level, the District’s remedial action plan only accounted for 26 water outlets. More importantly, because District officials could not determine which water outlets corresponded to the samples that exceeded the lead action level and the District’s remedial action plan did not list the location of the water outlets that required remediation, we were unable to determine whether officials adequately remediated any of the 28 water outlets that exceeded the lead action level.

We confirmed with the Herkimer BOCES Supervisor of Safety Services (Herkimer BOCES Supervisor), who assisted the District with sampling and testing for both Cycles Two and Three, that the District did not perform any remedial actions on the 28 water outlets that exceeded the lead action level. According to the District’s remedial action plan, the District instead intended to post signs (e.g., “Not For Drinking”) to inform students and staff they should not drink from the water outlets, and that these outlets would be replaced in a future capital project. However, no such project had taken place as of the completion of our fieldwork and while signs can be used as a short-term control, the DOH guidance is explicit that to be considered an effective long-term control, signs need to be combined with other controls, such as continual education reinforcing to students and employees that the water outlet is not to be used or establishing and enforcing rules to prevent the water outlet’s use.

In addition to the former Director being unavailable to tell us why the District did not have a sampling plan, the current Director and Herkimer BOCES Supervisor each gave us different reasons for why the District did not have a sampling plan. While the current Director stated he was not aware that a sampling plan was required, the Herkimer BOCES Supervisor told us he believed that the Vendor contracted by Herkimer BOCES would create one, and that the former Director’s documentation used to match USIs to physical water outlets was lost during the transition between the former and current Directors.

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Regardless, District officials overseeing the lead testing program are responsible for ensuring accurate sampling and proper documentation, such as maintaining a copy of their sampling plan and being able to match their sample results to physical water outlets, even if a Vendor conducts the sampling and testing on the District's behalf. During our audit, the current Director showed us that he is developing a sampling plan that can match the locations of the physical water outlets to the USIs used by the Vendor for the Cycle Three sampling and testing period.

Because the District did not establish procedures stating the roles and responsibilities of all parties involved in their lead testing program and relied on the former Director to oversee the lead testing program, they were not aware that there was no sampling plan or that the USIs could not be tracked to physical water outlets. Additionally, if the District had accurate and updated sampling and remediation plans, officials could quickly determine whether all outlets were sampled or secured with effective controls as necessary.

## Recommendations

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District officials should:

1. Develop procedures identifying all individuals involved in the sampling and remediation process, and their roles and responsibilities.
2. Develop a sampling plan for all District water outlets that could be used for drinking and cooking.
3. Update the remedial action plan to include a maintenance and monitoring schedule detailing the water outlets exempt from testing and how they are secured against use, which should be updated anytime conditions change, including when water outlets and controls are added or removed, and remediation is performed.
4. Sample all water outlets that could be used for drinking or cooking and properly secure any water outlets designated as exempt from sampling.
5. Keep accurate records of all sampling and remediation efforts.
6. Remediate or implement effective long-term controls for all water outlets that exceed the lead action level.
7. Review all work related to the lead testing program for accuracy and completeness.

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## **Finding 2 – District officials did not report the results of the lead testing properly or in the required time periods.**

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District officials did not report all laboratory results for Cycle Two and Cycle Three, to all required parties or within the required time periods. Specifically:

### For Cycle Two:

- District officials did not notify the local health department for the test results that exceeded the lead action level. Test results exceeding the action level must be reported directly to the local health department within one business day.
- District officials did not report the test results through HERDS within 10 business days after test results were received, as required. The District reported the results through HERDS 267 days late.
- District officials could not provide us with documentation that the former Director notified staff, parents and/or guardians in writing of the test results that exceeded the lead action level. Although current District officials provided us with a copy of the letter to staff, parents and/or guardians notifying them of the water outlets that exceeded the lead action level, officials could not find a record of sending the letter either as an email or a physical letter. Further, the letter was not dated; schools are required to send written notification of test results exceeding the lead action level to staff, parents and/or guardians within 10 business days.
- Although we verified that results of all lead testing were posted on the District website, because officials could not provide us with documentation on when the results of all lead testing were posted we could not determine whether the results were posted within six weeks, as required.

### For Cycle Three:

- District officials did not notify the local health department for the test results that exceeded the lead action level, and did not report any results through HERDS. Test results exceeding the action level must be reported directly to the local health department within one business day, and all results through HERDS within 10 business days. As of the conclusion of our fieldwork on March 21, 2025, District officials still had not reported the required information.
- District officials did not notify staff, parents and/or guardians in writing of the test results that exceeded the lead action level within 10 business days, as required. Instead, District officials provided the results on the 2024-25 District calendar, which was mailed 36 days after the required 10 business-day time period.
- District officials did not post any lead testing results on the District website. All testing results, including lab reports and remedial actions, were required to be posted on the District website by August 1, 2024. As of the conclusion of our fieldwork on March 21, 2025, District officials still had not posted the test result on the District website.



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Results were not reported properly to all required parties because District officials were not familiar with the reporting requirements. The Superintendent of Schools (Superintendent) told us that the former Director was responsible for all lead testing-related reporting, though this responsibility was not clearly communicated to the current Director. When the former Director left District employment in 2023, processes were not developed for the current Director to follow. Developing clear procedures identifying all officials involved and their roles and responsibilities may lower the risk that the District will miss reporting deadlines during future testing cycles.

## Recommendations

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District officials should:

8. Develop procedures identifying all individuals involved in lead testing and reporting and their roles and responsibilities.
9. Notify all required parties in the required time periods after lead testing results are received.
10. Keep accurate records of all notification efforts performed.

# Appendix A: Profile, Criteria and Resources

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## Profile

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The District serves the Town of Morehouse in Hamilton County, the Towns of Newport, Norway, Ohio, Russia, Salisbury and Webb in Herkimer County and the Town of Deerfield in Oneida County. The District's building is located in the Village of Poland in the Town of Russia.

The District is governed by the elected seven-member Board. The Board is responsible for managing and controlling the District's financial and educational affairs. The Superintendent is responsible, along with other administrative staff, for managing the District's day-to-day operations under the Board's direction.

In Cycle Two, the Superintendent designated the former Director as the person responsible for coordinating and reporting all lead testing. The former Director, who was also the District's School Business Official, resigned in April 2023. The current Director was hired to fulfill this role in April 2024. The Vendor was responsible for sample collection, transporting samples to the testing laboratory and providing the District with the test results for Cycles Two and Three.

## Criteria – Lead Testing and Reporting

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To comply with DOH regulations, school officials should develop a sampling plan that properly addresses potable water outlet sampling, testing and reporting for lead contamination. Pursuant to Chapter 296 of the Laws of 2016, the first cycle of testing and reporting for lead contamination began in 2016, and subsequent testing cycles have followed:

- Cycle One: September 6, 2016 to October 31, 2016.
- Cycle Two: January 1, 2020 to December 31, 2020 (extended to June 30, 2021 due to the COVID-19 pandemic).
- Cycle Three: January 1, 2023 to December 31, 2025.

Sampling and Testing – Officials should identify all water outlets to be sampled, their location, and the order in which to collect samples. Water outlets may be located anywhere on school property including external water outlets. According to DOH guidance, the school's superintendent or their designee have the responsibility to identify which water outlets meet the regulation requirements for sampling. For any water outlets determined to fall outside the scope of the regulation, the school must have a remedial action plan that includes details on how those water outlets will not be accessed and/or used for drinking or cooking purposes and should be updated anytime conditions change. All samples must be sent to a laboratory certified by ELAP. When results from sampling of any fixture exceed the lead action level, the water outlet must be immediately taken out of service until remediation is performed to reduce the lead levels to below the action level.

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**Reporting** – School officials must report their testing and remedial action through DOH’s HERDS reporting program, which reports the results of all potable water testing for lead contamination to local county health departments, DOH and NYSED. Importantly, if the school receives test results that show lead contamination exceeds the lead action level, school officials must report the exceedances directly to the local health department within one business day, and notify all school staff, parents, and guardians in writing within 10 days. School officials should coordinate with local health department officials ahead of the sampling and testing to confirm the health department’s preferred method of reporting (e.g., email, an email and phone call, etc.) for test results that show lead contamination exceeds the lead action level. Finally, schools must post the results of all testing, including information about remedial actions taken, on their website.

To assist schools in their compliance with the regulations, the DOH developed the *Lead Testing in School Drinking Water Guidance Manual*.<sup>7</sup> The manual describes in detail how schools should develop and implement their lead testing program, including templates on assigning roles, staff, parent and/or guardian letters, posting results on school websites, as well as documenting and tracking remedial actions.

To ensure a school’s lead testing program is successful, the school should identify and document which individuals will be responsible for the following:

- Who will be the main contact for the program?
- Who will create the sampling plan?
- Who will collect the samples?
- Who will coordinate with the laboratory and manage the test results?
- Who will perform remediation?
- Who will communicate the results to the public?
- Who will report the data and information to the local health department and enter it into the NYS DOH reporting application (HERDS)?
- Who will keep records?

All potable water outlets at a school that could be used for cooking or drinking should be tested for lead. Examples include:

- Combination bottle fill stations and drinking fountains (both the fountain and bottle fill nozzles should be tested),
- Classroom sinks,

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<sup>7</sup> <https://www.health.ny.gov/environmental/water/drinking/lead/docs/leadtestinginschoolsguidancedocument.pdf>

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- Food washing sinks,
  - Kitchen kettle filler outlets,
  - Ice machines,
  - Hand washing outlets, including those in bathrooms, and
  - Athletic field outlets and any other sink known to be or potentially used for consumption.

Water outlets that are not going to be tested need to be listed on the remedial action plan and actions must be taken to properly secure them to prevent them from being used for cooking or drinking. Actions such as turning the water off at the outlet not only prevent access but also prevent the water outlet from being used at all. If a water outlet still needs to be used, the following are examples of controls that should be combined with each other to prevent use:

- Using physical controls such as locks or requiring special tools that prevent physical access to the water outlet,
- Regularly informing students and staff which water outlets are not to be used,
- Placing signs that say “Do not Drink, Non-Potable Water” or similar.<sup>8</sup> Signs must be clearly visible and in close proximity to the affected outlets. Placing a sign at a room entrance (i.e. lavatory entrance) is not acceptable.
- Establishing, and consistently enforcing, rules such as “No Eating or Drinking in the Science Lab.”

These controls are only considered effective if they are used together. For example, signs can be removed due to vandalism or accidents, but if students and staff are regularly told that bathrooms are not to be used for drinking it would reduce the risk that someone may use a bathroom sink. The remedial action plan should be updated whenever there is a change, including when new water outlets are designated, or old ones are removed, new test results become available, additional remediation is planned or completed, or controls are added or removed. Additionally, a maintenance and monitoring schedule should help ensure remediation efforts are still operating effectively.

Schools must report the results of their lead testing to NYS agencies, their local county health department, staff, parents and/or guardians, as well as posting their results and remediation actions on their website. Timing always starts once the school receives the results and there are different notification and timing requirements if any results exceed the lead action level. The reporting requirements are as follows:

**Results Exceed the Lead Action Level** – The school must notify their local health department within one business day, and staff, parents and guardians in writing within 10 business days. Importantly, posting

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<sup>8</sup> For examples of signage, see page 12 of the DOH's Guidance Manual: <https://www.health.ny.gov/environmental/water/drinking/lead/docs/leadtestinginschoolsguidancedocument.pdf#page=14>

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this information on the school's website or through social media does not qualify as notification in this case.<sup>9</sup>

After Any Testing is Done (Regardless of Whether Results Exceed the Lead Action Level) – The school must notify the DOH, NYSED, and their local county health department. Reporting is done through the HERDS system and must be done within 10 business days after results are received. School officials must post on their website the results of all their testing, including any remediation efforts performed or planned, within six weeks of receiving results.

Schools should keep all records related to their lead testing program for at least 10 years after document creation, and it is recommended that all such records be kept on-site in a centrally accessible repository.

Additional DOH resources, guidance and publications on lead in drinking water can be found at:

<https://health.ny.gov/environmental/water/drinking/lead/>

In addition, our website can be used to search for other Lead Testing and Reporting audits:

<https://www.osc.ny.gov/local-government/audits>

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<sup>9</sup> See page 14 of DOH's Guidance Manual: <https://www.health.ny.gov/environmental/water/drinking/lead/docs/leadtestinginschoolsguidancedocument.pdf#page=16>

## Appendix B: District Water Outlets

Figure 2: District Water Outlets We Identified That Were Not Secured Against Use for Cycle Two by Location

Location	Water Outlets We Identified at Select Areas Throughout the District:	Less: Observed as Properly Secured Against Use	Total Water Outlets We Identified That Were Not Secured Against Use:
Hallways or Common Spaces	32	(1)	31
Bathroom	42	(1)	41
Elementary Classroom	40	(7)	33
Cafe/Kitchen/Food	15	0	15
Science or Art Room	34	(34)	0
Outside/Sports Areas	13	(1)	12
<b>Totals</b>	<b>176</b>	<b>(44)</b>	<b>132</b>

# Appendix C: Response From District Officials

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# Poland

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July 21, 2025

Office of the New York State Comptroller  
Division of Local Government and School Accountability

Office of the State Comptroller,

On behalf of the Poland Central School District, we thank you for your support and time in reviewing the District's lead testing compliance with New York State Public Health Law and Department of Health regulations.

The District believes the audit findings to be correct and reasonable. Additionally, because of the recommendations and resources received during the audit period, the District has very clear and direct information to meet the requirements of future testing and reporting cycles.

Sincerely,

Laura Dutton  
Superintendent of Schools

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# Appendix D: Audit Methodology and Standards

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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. We obtained an understanding of internal controls that we deemed significant within the context of the audit objective and assessed those controls. Information related to the scope of our work on internal controls, as well as the work performed in our audit procedures to achieve the audit objective and obtain valid audit evidence, included the following:

- We interviewed District officials and reviewed various records and reports to gain an understanding of the roles and responsibilities of the individuals involved in the process, and how individuals performed their duties for the Cycle Two period that closed June 30, 2021, and for Cycle Three which is still ongoing until December 31, 2025.
- We reviewed all available documentation that the District had for sampling and testing for the Cycle Two period that closed June 30, 2021, including District maps, laboratory chain of custody and result reports, and ELAP certifications. We supplemented this with our own observations of the District's current water outlets at the District building and the surrounding sport and event fields. We identified the following as high-risk areas/outlets based on the DOH guidance:
  - Hallway drinking fountains and bottle-filling stations, outside and sporting event areas, kitchens, cafeterias, and cooking classrooms, as they could affect large numbers of individuals at the District, including visitors.
  - Elementary classrooms, as they could affect young students who are particularly vulnerable to lead exposure.
  - Bathrooms, or other areas where individuals would be unsupervised and able to access water from faucets.
  - Art and Science classrooms, as they were specifically mentioned in DOH's guidance.

Using this information, we selected 176 outlets, including all water outlets located in areas that we determined could have a high-risk of affecting individuals at the District based on the DOH guidance.<sup>10</sup> We observed the controls present at each outlet and whether they had been sampled for lead testing.

- For the 129 District tested outlets in Cycle Two, we identified 28 samples with results that exceeded the lead action level, though District officials did not maintain evidence to support whether they took appropriate remedial actions or had a test result after the initial exceedance that was below the lead action level.
- We reviewed all available documentation that the District had for reporting the laboratory results including HERDS reporting and uploads to the District's website, as well as interviewing the NYS DOH District Office Director that oversees Herkimer County where the District is located.

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<sup>10</sup> <https://www.health.ny.gov/environmental/water/drinking/lead/docs/leadtestinginschoolsguidancedocument.pdf>



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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.

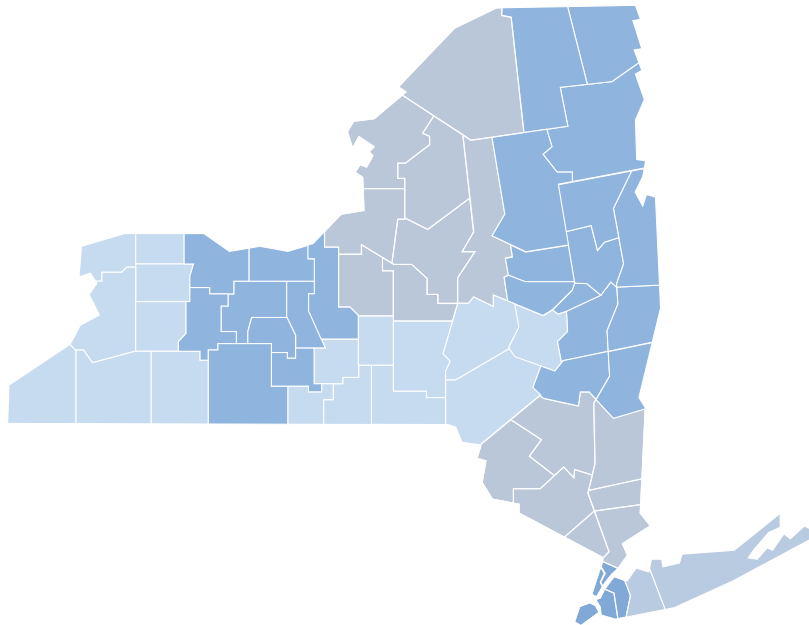
Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample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

## Contact

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