



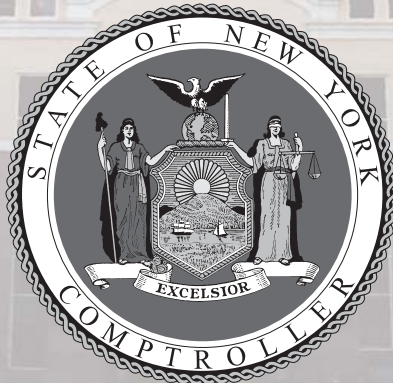
# Health Sciences Charter School Procurement

## Report of Examination

Period Covered:

July 1, 2011 — May 3, 2013

2013M-211



Thomas P. DiNapoli

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# State of New York Office of the State Comptroller

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

October 2013

Dear School Officials:

A top priority of the Office of the State Comptroller is to help school officials manage their schools efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support school operations. The Comptroller oversees the fiscal affairs of charter schools 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 Board governance. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard school assets.

Following is a report of our audit of the Health Sciences Charter School, entitled Procurement. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Section 2854[1][c] of the Education Law, as amended by Chapter 101 of the Laws of 2010.

This audit's results and recommendations are resources for school officials to use in effectively managing operations and in meeting the expectations of taxpayers, students and their parents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller  
Division of Local Government  
and School Accountability*

# Introduction

## Background

A charter school is a public school financed by local, State, and Federal resources that is not under the control of the local school board. Charter schools have fewer legal operational requirements than traditional public schools. Most of the regulations for a charter school are contained in the entity's by-laws, charter agreement, and fiscal/financial management plans which are part of the charter school application.

The Health Sciences Charter School (School) is located in the City of Buffalo and is governed by a Board of Trustees (Board). The Board is responsible for the general management and control of the School's financial and educational affairs. The Principal is the School's chief executive officer and is responsible, along with other administrative staff, for the School's day-to-day management under the Board's direction.

The School employs a Senior Accountant and a Manager of Administrative Services and also contracts with a firm to address certain financial functions. The Senior Accountant is responsible for disbursing School funds and maintaining financial records and the Manager of Administrative Services is responsible for ordering pre-approved goods and services. Collectively, these individuals and the firm handle the Business Office functions.

The School had 54 employees and an enrollment of 331 students during the 2012-13 school year. The School's budgeted expenses for the 2012-13 fiscal year were approximately \$4.8 million, funded primarily with revenues derived from billing school districts for resident pupils, State and Federal aid attributable to these pupils, and donations.

## Objective

The objective of our audit was to examine the School's procurement practices and addressed the following related question:

- Did the Board properly award contracts for goods and services?

## Scope and Methodology

We examined the School's procurement practices for the period July 1, 2011, to May 3, 2013.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit is included in Appendix C of this report.

**Comments of School  
Officials and Corrective  
Action**

The results of our audit and recommendations have been discussed with School officials and their comments, which appear in Appendix A, have been considered in preparing this report. School officials generally agreed with the recommendations and indicated they would take corrective action. Appendix B includes our comments to issues raised in the School's response.

The Board has the responsibility to initiate corrective action. We encourage the Board to prepare a plan of action that addresses the recommendations in this report and forward the plan to our office within 90 days. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board to make this plan available for public review in the Secretary's office.

## Procurement

The Board is responsible for overseeing the School's financial operations. Among its responsibilities is ensuring that purchasing guidelines are established for School officials to follow when procuring goods and services. According to the School's charter agreement, the School will obtain quotes and competitive pricing for most orders and also make purchases through vendors offering New York State contract pricing. Requisitions are required to be generated for all purchases and must be approved by the Principal and Business Administrator.<sup>1</sup> Once requisitions are approved, purchase orders are generated and sent to the vendor.<sup>2</sup> In addition, the Board established a procurement policy<sup>3</sup> that requires approval of the Board Finance Committee for the purchase of all goods and/or services exceeding \$5,000. This policy also requires that quotes from at least three providers be obtained for goods and/or services exceeding \$10,000. Lastly, the Financial Oversight Handbook<sup>4</sup> recommends that any consultant service be supported by a signed and dated contract which includes the dates, cost, and details of the services to be provided.

The Board did not ensure that all contracts for goods and services were properly awarded. We also found that the more stringent controls outlined in the charter agreement are not being followed and other purchasing weaknesses have not been addressed in either the charter agreement or the procurement policy. Board oversight is undermined when School officials do not consistently complete the required documents when making purchases and service contractors are permitted to obtain quotes and select vendors on the School's behalf. As a result of these weaknesses, the Board cannot be certain that the School is receiving the appropriate quantity and quality of goods and services at the lowest cost, and payments are made in accordance with contractual provisions.

We reviewed the payments made to 38 vendors that provided \$1,533,079 in goods and/or services to the School and payments made to seven Board Trustees, School partners and School officials totaling \$44,196 during the period July 1, 2011, through March 14,

<sup>1</sup> Business administrator duties were performed by the Director of Finance and Administration in 2010 through June 2011 and by the Manager of Administrative Services from July 2011 to the present.

<sup>2</sup> Purchasing practices/competitive bid process as detailed in the School's charter application

<sup>3</sup> The procurement and purchase requisition policy was adopted August 2010 and revised September 2010. This policy does not require the use of purchase orders.

<sup>4</sup> Developed and promulgated by the SUNY Charter Schools Institute

2013. We selected 78 invoices from these vendors, Trustees, partners and officials totaling \$445,463 for further testing. Following are the results of our testing:

- Both requisition and purchase order forms are manually numbered, and in many instances the requisition number is not recorded on the requisition form. In addition, there is no designated space on the purchase order form in which to enter the related requisition number. Furthermore, the Business Office did not maintain a control record of requisitions and purchase orders to track all of the numbers that were assigned to these forms.
- We found that 65 requisitions and 66 purchase orders associated with the 78 invoices were not available for review. The Manager of Administrative Services indicated that purchase orders are issued only when requested by a vendor. Further, because requisition forms are not being used consistently, there is no mechanism in place to alert the Business Office to obtain Finance Committee approval for the purchase. Of the 78 invoices tested, 38 totaling \$364,323 were over the \$5,000 threshold; however, Finance Committee approval was sought in only 19 instances.<sup>5</sup>
- In two instances, no contract was available for services totaling \$39,461, for which written contracts should have detailed the nature and cost of the services to be provided.
- A vendor provided grant development services in the 2011-12 and 2012-13 school years at a contracted rate of \$48,000 and \$66,000, respectively. In 2011-12 the vendor charged an additional \$14,000 for 140 hours of services at \$100 per hour by indicating on the invoice that, under the current contractual relationship, the School should be receiving an average of 10 hours of service per week. While the Board approved payment for the additional charge, these terms were not part of the 2011-12 contract. In addition, other invoices we tested from this same vendor did not include itemized services with hours and compensation rates. Furthermore, there was no indication that either the 2011-12 or 2012-13 contract was amended to clarify and formalize these additional services and related compensation rates.

<sup>5</sup> Approval should not be confused with the School's check-signing policy that requires a Trustee signature on checks over \$5,000. The check-signing policy is not considered pre-approval because checks are prepared and signed after the goods and services have been ordered and, in most cases, delivered. We also examined the Board and Finance Committee minutes and considered any related discussions as Board approval.



- School officials could not provide any evidence that written or verbal price quotes were obtained for 31 purchases made from 27 vendors and one School partner with annual purchases, either individually or in the aggregate, at or above the \$10,000 threshold.<sup>6</sup> The School's Senior Accountant and Manager of Administrative Services stated that quotes were not required for the five professional service vendors in our sample. However, the School's charter agreement and procurement policy do not provide an exception for professional services. It appears that some of the missing quote documentation may be the result of staff turnover and poor recordkeeping during the School's start-up period.
- The contracts and/or invoices for three service providers included similar language related to the planning, design, and development of the School kitchen. As such, the School may have paid for overlapping services. For example, payments for kitchen supplies totaling \$11,243 included a \$3,600 charge on one invoice for kitchen planning and design services. Similar services were performed by the School's cafeteria consultant.

These exceptions occurred because of weak procurement policies and procedures. The School's Business Office was unable to provide procurement procedure documentation<sup>7</sup> and inconsistencies were found in the purchasing practices/competitive bid process outlined in the School's charter agreement and the procurement policy. Both policy documents were silent on other key provisions such as when written contracts are required or whether professional services should be procured in a different manner. Furthermore, the documents did not clarify whether thresholds were for individual or aggregate purchases and if quotes should be written or verbal. In addition, even though the School is in its third year of operation with a Principal and a fully functioning Business Office, School officials continue to rely on certain service providers to obtain bids or quotes and select vendors for goods and services such as janitorial services, school uniforms, and kitchen supplies.

As a result of these internal control weaknesses, the Board and School officials cannot be certain that the School is receiving the appropriate quantity and quality of goods and services at the lowest cost and that payments are made in accordance with contractual agreements. Furthermore, these control weaknesses could result in unauthorized purchases or other errors and irregularities occurring and not being detected and corrected in a timely manner.

<sup>6</sup> We also examined available Finance Committee and Board minutes for evidence of competitive bidding.

<sup>7</sup> Purchasing procedures are documented in the charter agreement.



## **Recommendations**

1. The School should develop and adopt comprehensive procurement policies that align with provisions in the School's charter agreement and also adequately address other identified procurement deficiencies.
2. The Board and School management should periodically monitor procurement activity to ensure that goods and services are purchased in accordance with policy requirements.
3. The Business Office should issue requisitions and purchase orders with consecutive numbers for all purchases, maintain a control log of these numbers, and retain all records.
4. The Board and School management should ensure that contracts are entered into, with copies maintained in the Business Office, that identify the nature and cost of services to be provided to the School.
5. The Board should properly approve any changes or amendments to written contracts.
6. The School should not rely on outside service providers for selecting vendors on the School's behalf.

## **APPENDIX A**

### **RESPONSE FROM SCHOOL OFFICIALS**

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



October 10, 2013

Mr. Robert E. Meller  
Chief Examiner of Local Government and  
School Accountability  
295 Main Street, Suite 1032  
Buffalo, NY 14203-2510

Mr. Meller:

On behalf of the Health Sciences Charter School, please find our response to your office's preliminary draft findings.

We appreciate the recommendations of the Comptroller and will utilize your suggestions to enhance our policies and practices.

Sincerely,

David A. Palmer  
President, Board of Trustees

Dr. Hank Stopinski  
Principal, Health Sciences Charter School

Enclosures

Health Sciences Charter School (HSCS) began operations on September 15, 2009 and the first students – a freshman class of approximately 100 - were enrolled during September 2010. This first class of students attended classes in Tonawanda, NY in rented space. In September 2011, HSCS relocated its school to a renovated building on the edge of the Buffalo-Niagara Medical Campus (the Campus). The move gives HSCS a strategic footprint near the Campus with access to various employers in the healthcare industry. Throughout the development years, HSCS had very few employees and limited financial resources. Many of these development activities were managed by the Board of Trustees (BOT) and volunteers from throughout the Western New York Community. The Business Office has continued to evolve and mature and has assumed responsibility for the management of financial activity so that the BOT and its committees could evolve in their roles. We as management and the BOT expect this evolution to continue.

HSCS is governed by the BOT. Further, a Finance Committee (FC) is responsible for the governance and oversight of the overall financial and business office activities at HSCS. The FC has worked with HSCS management to establish and approve accounting policies and procedures which have been formally adopted by the BOT. The FC meets monthly to review the financial results of HSCS and assure that management adheres to the policies and procedures adopted by the BOT.

During the 4 years that HSCS has been operating, management, the FC, and the BOT continually evaluate and enhance the financial policies and procedures established and adopted. Personnel in the Business Office are continually evaluated and duties are assigned based upon required skill sets, all while maintaining a quality internal control structure with effective segregation of duties, despite the limited number of staff. Suggestions from the FC, BOT and the HSCS independent auditors are timely addressed and changes are implemented.

We appreciate the recommendations of the Comptroller and our responses to the recommendations are as follows. We will utilize the Comptroller's report to enhance our policies and practices with regards to Procurement which are subject to continued improvement and enhancement on a regular basis. We will continue to monitor adherence with policies and procedures and adopt and implement best practices.



## Response to findings

### ***Comptroller Finding:***

Both requisition and purchase order forms are manually numbered and in many instances the requisition number is not recorded on the requisition form. In addition, there is no designated space on the purchase order form in which to enter the related requisition number. Furthermore, the Business Office did not maintain a control record of requisitions and purchase orders to track all of the numbers that were assigned to these forms.

### ***School Response:***

HSCS agrees with the Comptroller's finding above.

The Business Office will issue requisitions and purchase orders with consecutive numbers for all purchases, maintain a control log of these numbers and retain all records.

### ***Comptroller Finding:***

We found that 65 requisitions and 66 purchase orders associated with the 78 invoices were not available for review. The Manager of Administrative Services indicated that purchase orders are issued only when requested by a vendor. Further, because requisition forms are not being used consistently, there is no mechanism in place to alert the Business Office to obtain Finance Committee approval for the purchase. Of the 78 invoices tested, 38 totaling \$364,323 were over the \$5,000 threshold; however, Finance Committee approval was sought in only 19 instances.

### ***School Response:***

HSCS agrees with the Comptroller's finding above.

School management/administration will develop and recommend comprehensive procurement policies to the Board that align with the provisions in the School's charter agreement and also adequately address other identified procurement deficiencies. The Board will adopt such policies and management/administration shall monitor compliance with such policies on a regular basis.

School management/administration will periodically monitor procurement activity to ensure that goods and services are purchased in accordance with policy requirements. Management should report the results of this monitoring activity to the appropriate committee of the Board.

### ***Comptroller Finding:***

In two instances, no contract was available for services totaling \$39,601, for which written contracts should have detailed the nature and cost of the services to be provided.

See  
Note 1  
Page 15

### ***School Response:***

HSCS agrees with the Comptroller's finding above.

School management/administration will ensure that contracts are entered into, with copies of final executed contracts maintained in the Business Office, to identify the nature and cost of services to be provided to the School.

**Comptroller Finding:**

A vendor provided grant development services in the 2011-12 and 2012-13 school years at a contracted rate of \$48,000 and \$66,000, respectively. In 2011-12 the vendor charged an additional \$14,000 for 140 hours of services at \$100 per hour by indicating on the invoice that under the current contractual relationship the School should be receiving an average of 10 hours of service per week. While the Board approved payment for the additional charge, these terms were not part of the 2011-12 contract. In addition, other invoices we tested from this same vendor did not include itemized services with hours and compensation rates. Furthermore, there was no indication that either the 2011-12 or 2012-13 contract was amended to clarify and formalize these additional services and related compensation rates.

**School Response:**

HSCS agrees with the facts asserted in the Comptroller's finding above; however we note that the vendor in question regularly and consistently exceeded the contracted number of hours per week being devoted to HSCS. As a result, then, the HSCS BOT was and is well-satisfied that, even though certain invoices did not include itemized services, the vendor was working closely with the BOT and it therefore was assured that the school was receiving services that were of a value in excess of what HSCS paid to this vendor.

School management/administration will recommend any changes or amendments to written contracts. Additionally, the Procurement and Purchasing policy will be amended to document the appropriate level of approval required for each of these contracts and/or amendments.

**Comptroller Finding:**

School officials could not provide any evidence that written or verbal price quotes were obtained for 32 purchases made from 28 vendors and one School partner had annual purchases, either individually or in the aggregate, at or above the \$10,000 threshold. The School's Senior Accountant and Manager of Administrative Services stated that quotes were not required for the five professional service vendors in our sample. However, the School's charter agreement and procurement policy do not provide an exception for professional services. It appears that some of the missing quote documentation may be the result of staff turnover and poor recordkeeping during the School's start-up period.

See  
Note 2  
Page 15

**School Response:**

HSCS agrees with the Comptroller's finding above; however, specifically in the case of the School partner, this was a public, community college at which HSCS students were enrolled in college-level classes and was, at all times, an arms-length transaction with the appropriate safeguards in place at the BOT.

School management/administration will recommend any changes or amendments to written contracts. Additionally, the Procurement and Purchasing policy will be amended to document the appropriate level of approval required for each of these contracts and/or amendments.

**Comptroller Finding:**

The contracts and/or invoices for three service providers included similar language related to the planning, design and development of the School kitchen. As such, the School may have paid for overlapping services. For example, an invoice for kitchen supplies totaling \$11,243 included a \$3,600 charge for kitchen planning and design services. Similar services were performed by the School's cafeteria consultant.



***School Response:***

HSCS disagrees with the Comptroller's finding above.

In this instance, services performed by the School's cafeteria consultant were not an overlap of services, but a second opinion on the design and layout of the Cafeteria.

School management/administration will ensure that all such issues similar to the one above are clearly documented and communicated to the BOT and reflected in the BOT minutes.

See  
Note 3  
Page 15



## **APPENDIX B**

### **OSC COMMENTS ON THE SCHOOL'S RESPONSE**

#### **Note 1**

The draft report was amended to indicate that services totaled \$39,461.

#### **Note 2**

The draft report was amended to indicate 31 purchases from 27 vendors.

#### **Note 3**

There was no indication on the invoice that the services provided were intended to serve as a second opinion.

## APPENDIX C

### AUDIT METHODOLOGY AND STANDARDS

The objective of our examination was to assess the School's financial operations. To accomplish this, we performed an initial assessment of the internal controls so that we could design our audit to focus on those areas most at risk. Our initial assessment included evaluations of the following areas: financial oversight, control environment, cash receipts and disbursements, purchasing, payroll, and information technology.

During the initial assessment, we interviewed appropriate School officials, performed limited tests of transactions, and reviewed pertinent documents such as the School's charter agreement, by-laws, financial policies and procedures manuals, Board minutes, and financial records and reports. In addition, we reviewed the School's internal controls and procedures over the computerized financial databases to help ensure that the information produced by such systems was reliable.

After reviewing the information gathered during our initial assessment, we then decided upon the reported objective and scope for the area with the greatest risk. We selected procurement for further audit testing. To accomplish our audit objective and obtain valid audit evidence, our procedures included the following steps:

- We interviewed Trustees and key personnel to determine the Board's oversight responsibilities over purchasing.
- We reviewed all available procurement policy and procedural guidance found in the policy manual and charter application.
- We referenced the Financial Oversight Handbook developed by the SUNY Charter Schools Institute for best practice guidance when policy and procedures were not available.
- We reviewed cash disbursement reports for the period July 1, 2011, through March 14, 2013, and judgmentally selected 38 vendors that provided goods and/or services to the School for further analysis. In addition, we reviewed payments made to seven Board Trustees, School partners, and officials. We judgmentally selected 78 invoices from these vendors, Trustees, partners, and officials. Where a vendor supplied various goods and services, a second invoice may have been selected. If possible, the invoices selected were for amounts over \$5,000. We tested these invoices for compliance with charter agreement and procurement policy provisions.
- We also tested any payments made to related parties to ensure that they were supported and for School purposes.
- We reviewed available Board minutes from January 2010 through February 2013 and Finance Committee minutes from February 2010 through January 2013 for evidence of vendor approval and to determine if quotes were obtained or if any competitive bidding occurred.
- We obtained all available contracts and quotes and reviewed these documents for contract provisions and Board approval.

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.

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