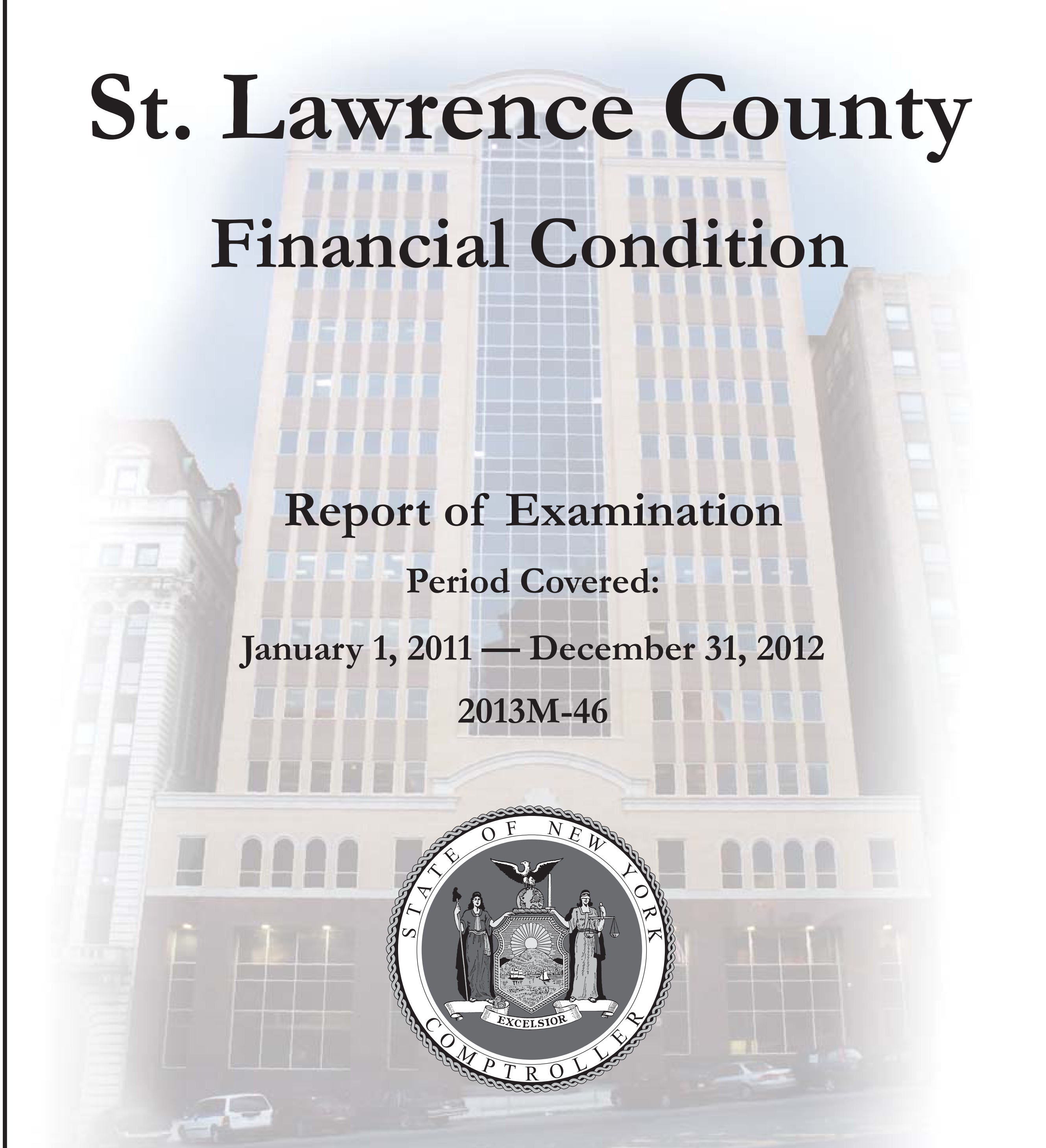
OFFICE OF THE NEW YORK STATE COMPTROLLER

DIVISION OF LOCAL GOVERNMENT
& SCHOOL ACCOUNTABILITY

St. Lawrence County

Financial Condition



Report of Examination

Period Covered:

January 1, 2011 — December 31, 2012

2013M-46

Thomas P. DiNapoli

Table of Contents

State of New York
Office of the State Comptroller

Division of Local Government
and School Accountability

May 2013

Dear County 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 Board governance. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard local government assets.

Following is a report of our audit of St. Lawrence County, entitled Financial Condition. 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 local government 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

St. Lawrence County (County), located in northern New York, has a population of approximately 112,000 and encompasses 32 towns, one city, and 13 villages. The County is governed by the Board of Legislators (Board) comprising 15 elected members, one of whom serves as the Chair. The Board is responsible for the general oversight of the County's financial affairs and for safeguarding its resources. The Chair is the chief executive officer, but day-to-day management of the County is the responsibility of the County Administrator, who is appointed by the Board. The elected County Treasurer (Treasurer) is the chief fiscal officer.

The County provides various services including general government support, road maintenance and snow removal, economic assistance, law enforcement, and health and nursing services. The County's budgeted expenditures for fiscal year 2012 totaled approximately $204.9 million for the general fund, $19 million for the County road fund, and $3.1 million for the road machinery fund. These expenditures were funded primarily with real property and sales taxes, State and Federal aid, and user fees.

Mostly rural, the population of the County has remained virtually unchanged in recent years, growing only .01 percent from 2000 to 2010. The County's median income is relatively low ($43,390 versus $56,951 for all counties in the State) and its poverty rate is relatively high (17.6 percent versus 14.5 percent statewide). Unemployment is also high, with a preliminary unemployment rate for December 2012 of 10.2 percent, versus 8.2 percent statewide.

<u>Current Revenues</u> – In 2011, the County received 24 percent of its revenues from real property taxes and similar sources, such as payments in lieu of taxes (PILOTs), consistent with the 23 percent average for counties statewide.[1] However, sales and use taxes accounted for only 23 percent, compared to an average 32 percent statewide. (One factor is the County's 3.0 percent tax rate, compared to 4.0 percent for most other counties.) Also, State and Federal aid is higher than the statewide average as shown in the following charts.[2]

---

[1] Comparisons to "all counties," "counties statewide" and "county average" refer to the aggregate (weighted average) values for all counties outside New York City.
[2] As of February 2013, the financial reports of counties across the State were not yet due for filing with the Comptroller's Office, and therefore this data is not available for comparison.

Figure 1

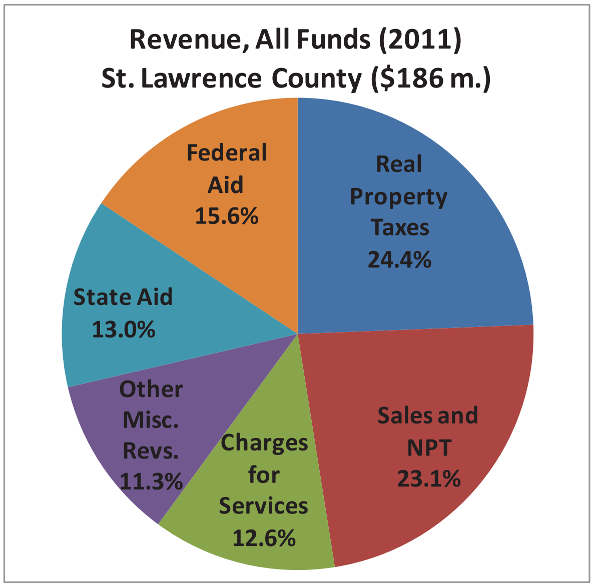
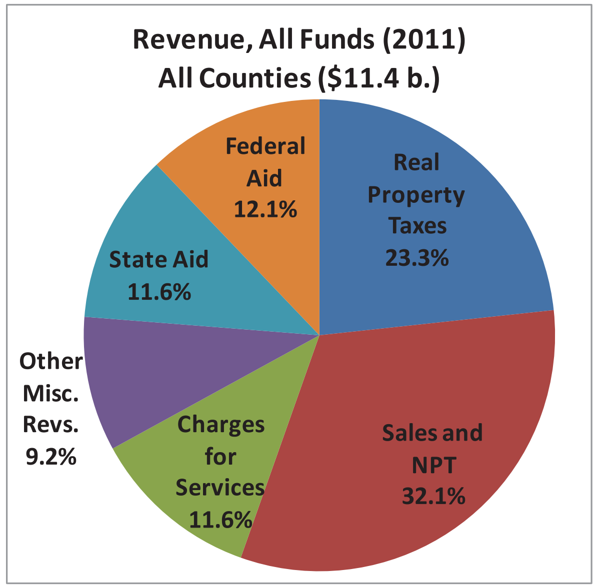
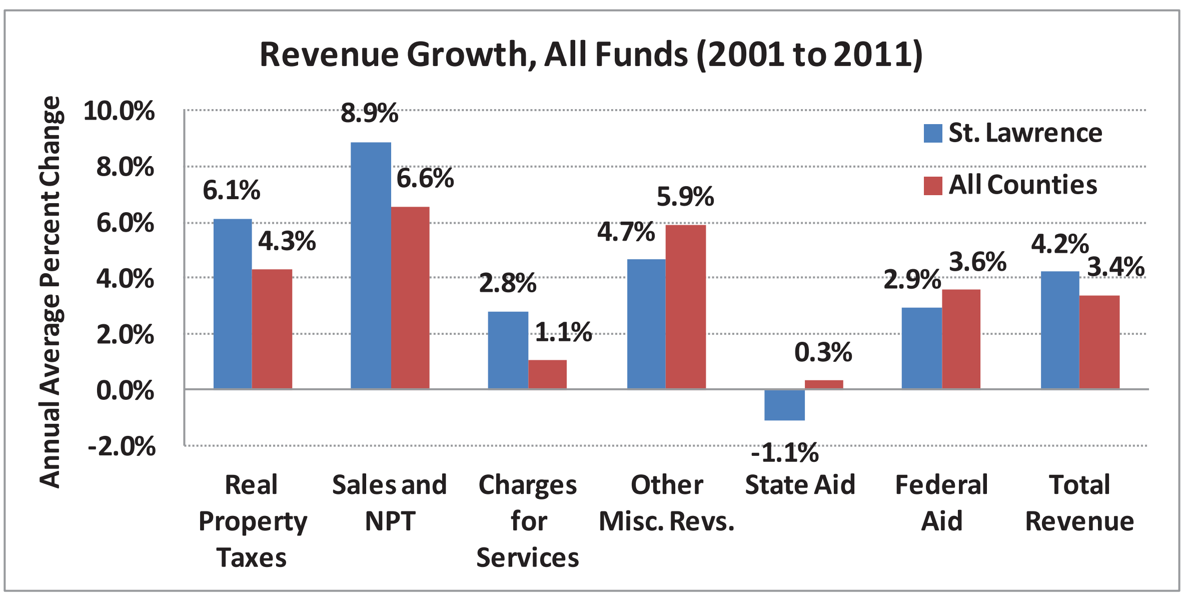


Figure 2



Historical Revenues – Over the past 10 years,[3] while the County's total revenue grew by 4.2 percent – slightly ahead of the statewide average – its relative dependence on sales and property taxes grew. State aid declined significantly, as shown in the following chart, especially during the current recession. Although temporary Federal aid in the form of stimulus funds[4] supplanted some of the reduced State aid, the County's total State and Federal aid grew only 0.9 percent compared to 1.9 percent for counties statewide over the last 10 years.[5]

Figure 3



[3] Based on available financial reports

[4] American Recovery and Reinvestment Act of 2009 (ARRA)

[5] In this analysis, State aid includes mortgage recording tax, which is classified as State aid for reporting purposes.

Current Expenditures – Total spending in St. Lawrence County in 2011 was $1,694 per capita, well below the $2,080 per capita for counties statewide. Social services (32 percent of total expenditures) and general government (21 percent) were the largest components, representing a larger portion of the budget than in counties statewide, as did transportation and employee benefits. The County spends less than other counties on public safety and other programs including education, utilities, sanitation, and culture and recreation.

Figure 4

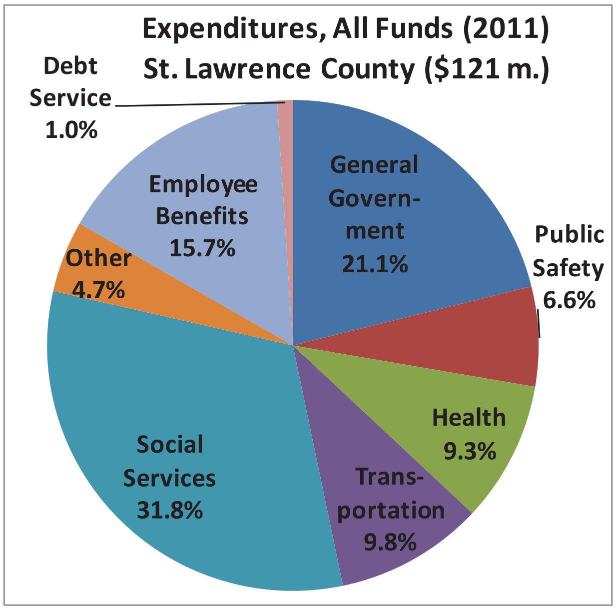
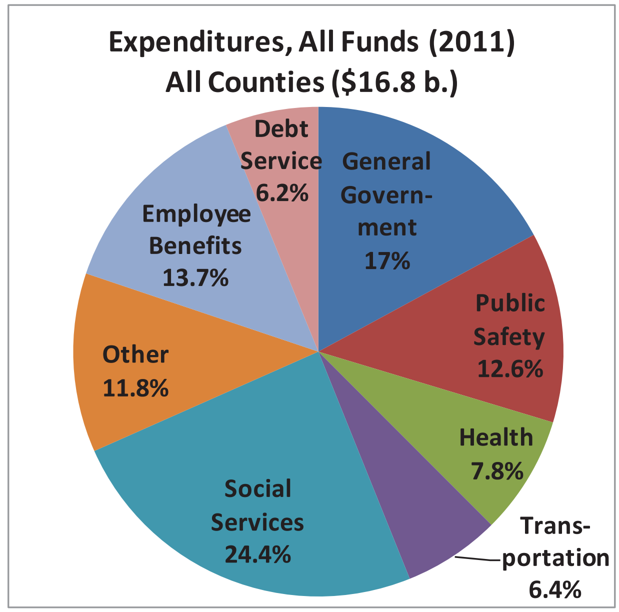
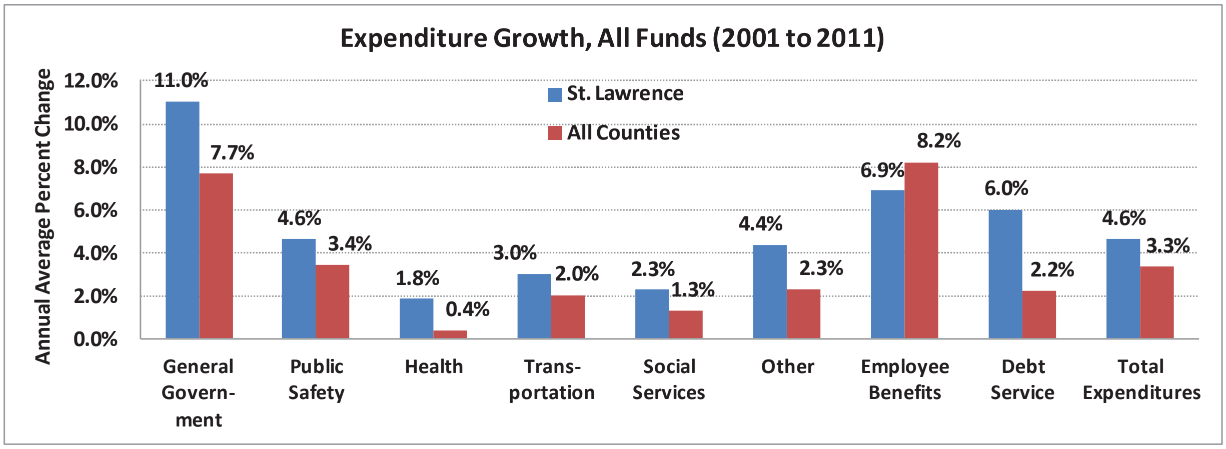


Figure 5



Historical Expenditures – Between 2001 and 2011, the County's expenditures grew by 4.6 percent, greater than its revenue growth of 4.2 percent during the same period and the statewide average of 3.3 percent. The fastest-growing area was general government, which may have been affected by a change in sales tax distribution reporting (St. Lawrence was among several counties that changed their reporting of sales tax collections from net to gross and, therefore, it began reporting municipal sales tax distributions as expenditures during the period). Public safety expenditures were affected by the building and operation of a County jail completed in 2009. St. Lawrence County managed to keep employee benefit spending growth lower than the statewide average.

Figure 6



Objective

The objective of our audit was to examine the County's financial condition. Our audit addressed the following related question:

- Did the County maintain fund balances, revenues, and cash flows at levels sufficient to finance current operations on a timely basis, and maintain sound financial condition?

Scope and Methodology

We examined the County's financial condition for the period January 1, 2011 to December 31, 2012. We also reviewed certain select financial information for periods back to 2001 to provide historical perspective in this report.

We discussed the results of this audit with County officials prior to the adoption of the County's 2013 budget.

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 are included in Appendix C of this report.

Comments of Local Officials and Corrective Action

The results of our audit and recommendations have been discussed with local officials and their comments, which appear in Appendix A, have been considered in preparing this report. County officials generally agreed with our recommendations and indicated they will develop a corrective action plan. Appendix B includes our comment on an issue raised in the County's response.

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and forwarded to our office within 90 days, pursuant to Section 35 of the General Municipal Law. 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 Clerk of the Board's office.

Financial Condition

The County's financial condition determines its ability to finance services on a continuing basis, maintain adequate levels of service, and survive economic disruptions. A county in sound financial health can consistently generate sufficient, recurring revenues to finance anticipated expenditures and maintain sufficient cash flow to pay bills and other obligations when due without relying on short-term borrowings. Multiyear financial planning is therefore essential for maintaining sound financial condition. A proactive approach to fiscal management is especially important for municipalities that have sizable operations and/or a declining financial position.

Due to the consistent appropriation of fund balance as a budgetary funding source, the County's fund balance in the general fund decreased 68 percent from fiscal year 2007 to 2011. During that period, the unexpended funds remaining at year end declined from an $11 million surplus in 2007 to a deficit of $1.7 million at the end of 2011, leaving the County with no financial cushion for managing unforeseen events. The County has relied on short-term debt issuances in recent years for cash flow, which will cost the County $260,742 in interest payments. Lastly, the Board has not developed policies and procedures for determining and maintaining an adequate level of fund balance, and has no written multiyear plans to address long-term financial and capital needs.

Fund Balance

One of the key measures of a municipality's financial condition is its fund balance, which represents assets left over from prior years. County officials can legally set aside, or restrict, portions of fund balance to finance future costs for a specified purpose, designate the unexpended surplus[6] portion of fund balance to help finance the next year's budget, and/or retain surplus fund balance for future use. It is the responsibility of County officials to ensure that the level of fund balance maintained is sufficient to provide adequate cash flow, but not so excessive as to withhold funds that could be put to productive use. A continuous decline in unexpended surplus funds indicates a deteriorating financial condition.

[6] The Governmental Accounting Standards Board (GASB) issued Statement 54, which replaces the fund balance classifications of reserved and unreserved with new classifications: nonspendable, restricted, and unrestricted (comprising committed, assigned, and unassigned funds). The requirements of Statement 54 are effective for fiscal years ending June 30, 2011, and beyond. To ease comparability between fiscal years ending before and after the implementation of Statement 54, we will use the term "unexpended surplus funds" to refer to that portion of fund balance that was classified as unreserved, unappropriated (prior to Statement 54), and is now classified as unrestricted, less any amounts appropriated for the ensuing year's budget (after Statement 54).

To assist in managing financial operations and ensuring the continued orderly operation of government, the County should maintain a reasonable level of unexpended surplus funds which allows it to hedge against unanticipated expenditures and/or revenues shortfalls. This reasonable amount should consider various factors such as timing of receipts and disbursements, volatility of revenues and expenditures, contingency appropriations, reserves that have been established for various purposes, and any encumbrances.[7] While fund balance can be appropriated in the budget to help finance operations, consistently doing so – instead of planning to use recurring revenue sources – can deplete the fund balance to levels that are not sufficient for contingencies and cash flow. The Board should adopt a policy that addresses the adequate level of unexpended surplus funds to maintain and use the policy in the annual budgeting process to ensure that unexpended surplus funds are always adequate.[8]

The Board adopted budgets for the last five fiscal years that used appropriated fund balance as a significant funding source, resulting in planned operating deficits.[9] From 2007 to 2011, the total fund balance in the general fund decreased 68 percent, from $21,298,562 to $6,881,902. As Table 1 shows, the unexpended funds remaining at year end declined from $11 million in 2007 to a deficit of $1.7 million at the end of 2011. Because the County no longer has sufficient fund balance to use as a financing source, it must replace these funds with other, recurring revenues and/or cut costs to balance the budget.

Table 1: Fund Balance[a] – General Fund

Fiscal Year End	Appropriated Fund Balance	Unexpended Surplus Funds[b]	Following Year's Budgeted Appropriations	Unexpended Surplus as a % of Next Year's Appropriations
2007	$7,197,680	$11,017,423	$178,639,532	6.17%
2008	$3,970,070	$6,530,549	$188,770,377	3.46%
2009	$298,067	$7,498,059	$192,444,774	3.90%
2010	$6,129,073	$1,479,112	$200,840,401	0.74%
2011	$4,004,891	($1,731,596)	$205,354,621	(0.84%)

[a] Excludes the reserved/restricted funds and nonspendable portions of fund balance (such as pre-paid expenses)

[b] The audited financial statements designate $2.1 million as restricted fund balance held for general liabilities in 2011 (the County is self-insured). Although such funds were not classified as reserved in prior years, we have excluded them from the unexpended surplus funds in all years for consistency. Similarly, we excluded from the unexpended surplus funds various miscellaneous reserves that were classified as assigned in 2011 but classified as reserved in prior years.

[7] An encumbrance represents money reserved and earmarked at the time orders are placed or contracts approved, prior to the actual expenditure of funds.

[8] The Government Finance Officers Association (GFOA) recommends that local governments, at a minimum, maintain unexpended surplus fund balance in the general fund of no less than two months or 17 percent of regular revenues or expenditures. However, the desired level of unexpended surplus fund balance should be assessed based upon a local government's specific circumstances.

[9] A planned operating deficit occurs when a municipality purposely adopts a budget in which expenditures are greater than anticipated revenues, with the difference to be funded with appropriations from fund balance.

We reviewed budget-to-actual results for the three fiscal years 2009-2011 and found that County officials adopted realistic budgets and did not overspend them. However, the 2012 budget included about $4 million in fund balance as a financing source in the general fund which, as Table 1 shows, exceeded the available surplus funds. The County's preliminary results for 2012 show a potential operating deficit of about $3.6 million.[10] If these operating results do not substantially change when the County closes its books, the County could end 2012 with a total fund balance of about $3.3 million in the general fund. However, about $2.3 million of the total fund balance is restricted for the County's self-insured liability reserve. Further, if the other components of fund balance, such as the $1.5 million of fund balance classified as nonspendable, remain consistent from 2011 to 2012, the County could end the year with an unexpended fund deficit of about $1.5 million. (The Board did not apply any fund balance in 2012 to finance its 2013 budget.)

In addition, the County has a net receivable of about $2.6 million on its books related to a casino compact agreement between the St. Regis Mohawk Tribe and the State of New York. Under the casino compact, the State receives a share of slot machine revenues earned at the Akwesane Mohawk Casino, and shares these revenues with the County. The County in turn shares casino compact moneys with the Towns of Brasher and Massena. The County was expecting to receive about $5.2 million in total for 2011 and 2012 and has recorded liabilities to the two towns totaling $2.6 million for both years. However, tribal officials stopped paying the State in late 2010 because of a dispute regarding exclusivity rights.[11] County officials are unsure when and if the County will receive these funds and told us they will not pay the amounts due to the two towns until the County receives its share of payments from the State. If the County ultimately determines that the $5.2 million is uncollectible, it would write off this receivable and also the $2.6 million in total liability to the two towns, resulting in a net decrease of $2.6 million in the general fund balance.

In September 2011, the County incurred a cash flow shortage in the general fund that required the issuance of a revenue anticipation note (RAN) of $8.5 million against the State and Federal aid revenue to be received in 2012. The County repaid the notes in August 2012, but was forced to issue another RAN in September 2012 for $12 million

---

[10] These preliminary year-end results are before the Treasurer's posting of year-end accruals and closing journal entries and also before the adjusting journal entries provided by the County's CPAs.

[11] The County did receive $334,000 in 2012 from gaming compact moneys owed in prior years, and paid half of these moneys ($167,000) to the Towns of Massena and Brasher.

to address ongoing cash flow needs. The County is expected to pay interest charges totaling $260,742 on these two RANs if it holds the current RAN until its maturity.[12] While RANs may be used to alleviate temporary cash flow difficulties, they should not be routinely relied upon. The County Administrator told us that part of the reason for issuing the RANs was the delay in State aid payments. However, had the County maintained healthier fund balances, it could have had sufficient resources to sustain operations until the aid was received.

The Board President and another Legislator told us that the Board does not have a method or policy to determine the amount of unexpended surplus to maintain. The Board has relied on the use of fund balance to offset the amount to be raised by taxes and has based its budget decisions on the desire to maintain a level tax rate from year to year. While a reduced tax levy benefits taxpayers in the short term, fund balance should not be depleted to the point that there is insufficient cash available for paying bills or managing unforeseen events.

Figure 7 shows the County's tax levies compared with the full valuation of real taxable property from 2002 to 2012. Figure 8 shows the resulting effective tax rate (levy per $1,000 of full value) compared with the statewide effective county tax rate, and also compared with the effective tax rate for upstate counties only.[13]

Figure 7

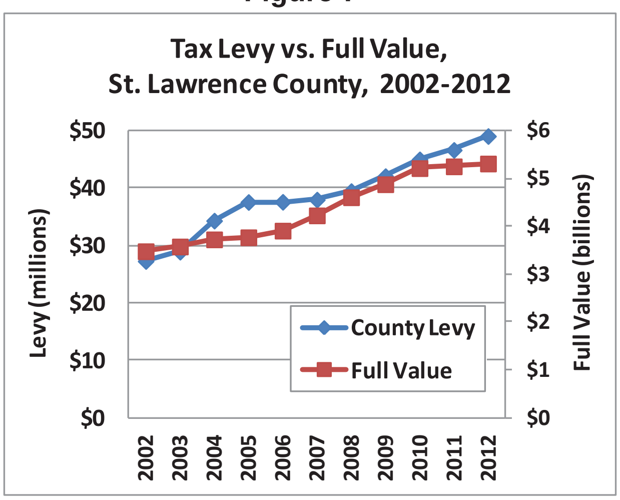
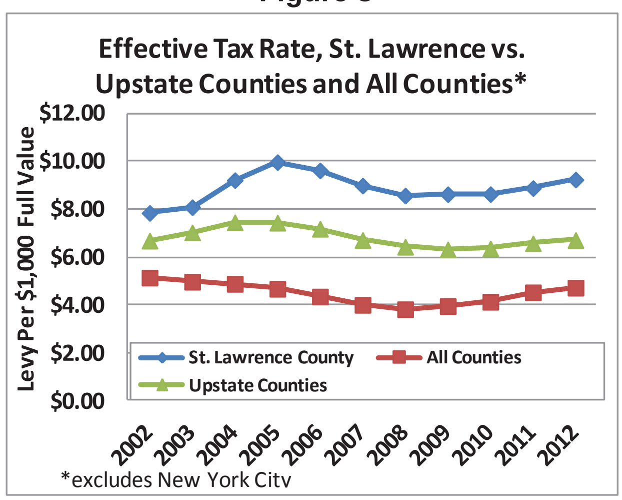


Figure 8



From 2007 to 2010, the County raised its levy by a total of $7 million, or an average growth rate of 5.8 percent per year; however, because property values rose at least as fast in each of those years, the increase in the tax levy was essentially consistent with property valuation trends. As property values stopped growing from 2010 to 2012,

[12] The County paid $116,875 in interest charges for the first RAN and is expected to incur interest charges of $143,867 on its current RAN.
[13] "Upstate counties" excludes New York City (Bronx, Kings, New York, Queens and Richmond counties) as well as Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, Sullivan, Ulster and Westchester counties.

effective tax rates started to climb relative to property valuations, even though the County actually slowed its levy increases to 4.4 percent per year on average during that period.

Because the County has drawn down its fund balance to a dangerously low level, it no longer has fund balance available as a financing source in its 2013 budget. To help fill the budget gap, the Board passed a local law to override the State's 2 percent limit on the tax levy increase and increased the County's tax levy by $6.7 million (14 percent) to $53 million for 2013. The Board has also made efforts in recent years to increase other revenue streams and cut costs, and plans to continue these efforts in 2013, as follows.

<u>Cost Reduction Measures</u> – In 2012 the County eliminated programs to provide dental sealants (protective coating for teeth) to children in local schools, discontinued programs for pregnant mothers and physically handicapped children, and eliminated on-site dining assistance for the elderly at one location. The County will continue these program cuts in 2013 and also plans to eliminate cancer prevention services, and home repair services to the elderly. Further, the County has eliminated or reduced funding to various outside service organizations in the 2013 budget and it is considering closing a bridge to avoid paying repair and maintenance costs on it.[14] In addition, the Board has decided to eliminate the County's Certified Home Health Agency (CHHA) and Long Term Home Health Care Program (LTHHCP) in 2013. Patients currently receiving care from the County will be transitioned to a home care agency in the private sector. While the elimination of the CHHA and LTHHCP are not expected to save the County a significant amount of money in 2013, they will result in reduced costs in future years.

The County also plans to defer some work on roads and bridges and to delay purchases of vehicles, equipment, and computers. We caution the County on this practice; while deferring the acquisition of equipment/vehicles and improvements to infrastructure and facilities may address short-term budgetary needs, this practice will likely result in increased costs to the County over time.

<u>Proposed Sales Tax Increase</u> – The Board has requested legislation that would allow it to increase its sales tax rate from 3 to 4 percent, which County officials project would initially generate an additional $12 million annually.[15] However, this action requires approval by the State Legislature, and the County has thus far been unable to

---

[14] The County closed another bridge in 2012.
[15] The County currently shares 50 percent of its sales tax collections with the City of Ogdensburg and all of its towns and villages.

convince its State representatives to sponsor a bill in the Senate. Only 12 other counties in the State have sales tax rates below 4 percent, and four of the five counties that adjoin St. Lawrence County have rates of at least 3.75 percent. County officials have developed a five-year plan to show the impact a sales tax increase would have on the real property tax levy if it is approved. According to the plan, the County would use the additional revenue generated from the sales tax increase to reduce the real property tax levy by about $7.6 million, or 14.3 percent, in 2014.[16] The County would increase its fund balance by $2.5 million over the next five years. However, given the County's current financial position, we question whether this plan, if implemented, would sufficiently replenish the County's fund balance to a level that would provide an adequate financial cushion to address unforeseen occurrences and reduce the County's reliance on short-term borrowing.

Long-Term Planning

An important oversight responsibility of the Board is to plan for the future by setting adequate long-term priorities and goals. Comprehensive, multiyear financial and capital plans project operating and capital needs and financing sources over a three- to five-year period and allow county officials to identify developing revenue and expenditure trends, set long-term priorities and goals, and avoid large fluctuations in tax rates. Long-term planning also enables county officials to assess the effect and merits of alternative approaches to address financial issues, such as the use of surplus fund balance to finance operations, and, along with Board-adopted policies and procedures, provide guidance to employees on the Board's financial priorities and goals. It is essential that any long-term financial plans are monitored and updated on an ongoing basis to ensure that decisions are guided by the most accurate information available.

Although County officials did develop a five-year plan to summarize the potential impact an increase in the sales tax rate would have on the real property tax levy, the Board did not developed a comprehensive, multiyear financial and capital plan or have any other mechanism in place to adequately address the County's long-term operational and capital needs. A multiyear operational and capital plan would assist the County in achieving fiscal stability in the long term.

Recommendations

1. The Board should develop a fund balance policy that establishes a reasonable amount of fund balance to be maintained in order to meet the County's needs, provide sufficient cash flow, and reduce or eliminate reliance on short-term borrowing.

[16] After the initial drop in the real property tax levy in 2014, the plan calls for the County to increase the levy 2 percent each year from 2015 to 2018.

2. The Board should develop a long-range plan to ensure that sufficient resources will be available to meet future operational and capital needs. The Board should monitor progress against the plan and take appropriate action to modify the County's financial management strategies based on actual performance and economic events.

APPENDIX A

RESPONSE FROM LOCAL OFFICIALS

The local officials' response to this audit can be found on the following page.

St. Lawrence County
BOARD OF LEGISLATORS
48 Court Street, Court House
Canton, New York 13617-1169
(315) 379-2276
FAX (315) 379-2463

KAREN M. ST. HILAIRE
County Administrator

JONATHAN S. PUTNEY
Chair, Board of Legislators

March 28, 2013

Office of the State Comptroller
Division of Local Government and School Accountability
Attn: Rebecca Wilcox, Chief Examiner
State Office Building, Room 409
333 East Washington Street
Syracuse, New York 13202-1428

RE: Response to the Draft Audit Report on the St. Lawrence County Financial Condition Period Covered: January 1, 2011 – December 31, 2012 by the New York State Comptroller's Office

Dear Ms. Wilcox:

St. Lawrence County received the draft of the audit report of the County's Financial Condition for the period January 1, 2011 through December 31, 2012. On Friday, March 8th we met to review the report and discuss any concerns related to the draft audit report. During this review we discussed the challenges currently facing St. Lawrence County and the recent adoption of a five year plan by the Board of Legislators which attempts to stabilize the finances of the County. At the conclusion of the meeting, we agreed principally with the findings of the audit with a discrepancy on the amount of fund balance as part of the five year plan. There were some changes discussed relative to the future levels of fund balance which were adjusted by the Comptroller's Office and returned to us on March 11th.

See Note 1 Page 16

Following completion of this portion of the audit, we will discuss this report with the Board of Legislators and begin the process of creating a corrective action plan for submission to your office. If there are any other questions or concerns, please do not hesitate to contact my office.

Sincerely,

Karen M. St. Hilaire
County Administrator

APPENDIX B

OSC COMMENT ON THE COUNTY'S RESPONSE

Note 1

During our exit conference, County officials provided us with an updated five-year plan showing the impact of the potential sales tax increase. We modified our report to reflect the County's updated plan.

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

The objective of our audit was to review the financial condition of the County. To achieve our audit objective and obtain valid audit evidence, we performed the following audit procedures.

- We reviewed Board minutes and policies and procedures that have been adopted by the Board for budgetary and fiscal control. We also interviewed officials and personnel from the County Treasurer's Office, County Administrator's Office, Real Property Tax Services Office, and the Board of Legislators.

- We reviewed the County's internal controls and procedures over the computerized financial databases to help ensure that the information produced by such systems was reliable.

- We reviewed audited financial statements (including the CPA's year-end adjusting journal entries), general ledgers, annual financial reports, adopted budgets, and interim financial and budgetary reports to analyze the changes in fund balance for the general, road, and road machinery funds from the beginning of 2009 to the end of 2011. We compared fund balances from the CPA's audited financial statements to the County's accounting records (after factoring in adjusting journal entries provided by the CPA).

- We reviewed reported fund balance trends back to 2007 and other selected financial information back to 2001.

- We analyzed the results of operations for the general, road, and road machinery funds for 2009 through 2011 and 2012 (up to November 2012) to determine if the County's budgets were reasonable.

- We conducted various analyses of the financial records to gain a full understanding of the County's financial condition and to identify trends.

We conducted our 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 D

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 E

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

Andrew A. SanFilippo, Executive Deputy Comptroller
Steven J. Hancox, Deputy Comptroller
Nathaalie 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-Buffalo@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 AUDITS
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