Office of the New York State Comptroller

Division of Local Government & School Accountability

Wayne County

Financial Management

Report of Examination

Period Covered:

January 1, 2010 — August 31, 2012

2012M-249

Thomas P. DiNapoli

Table of Contents

State of New York
Office of the State Comptroller

Division of Local Government and School Accountability

April 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 County 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 Wayne County, entitled Financial Management. 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

Wayne County is located in Central New York, covers approximately 600 square miles, and has approximately 94,000 residents.[1] The County is governed by a Board of Supervisors (Board) which comprises 15 members: the Supervisors from each Town within the County.[2] The Board Chairman also serves as the chief executive officer of the County, but day-to-day management of the County is the responsibility of the County Administrator, who is appointed by the Board. The County Treasurer is the chief fiscal officer. The County's general fund operating expenditures for the 2011 fiscal year totaled approximately $127 million and was funded primarily by real property taxes, sales tax, and State aid.

The County budgets and accounts for its primary revenue sources in the general fund. As necessary, the Board authorizes County officials to transfer money to other funds to subsidize operations. The Board included in its 2012 budget transfers totaling $8.7 million[3] to the county road, road machinery, and nursing home funds.

Objective

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

- Did the Board adopt realistic budgets and retain only a reasonable amount of surplus fund balance?

Scope and Methodology

We examined the County's financial condition and management for the period January 1, 2010, to August 31, 2012. We extended our scope back to January 1, 2007, and forward to December 31, 2012,[4] to compare fund balance and actual revenue and expenditure amounts to budgeted amounts for trend analysis.

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 B of this report.

[1] According to the 2010 census
[2] This includes the Towns of Arcadia, Butler, Galen, Huron, Lyons, Macedon, Marion, Ontario, Palmyra, Rose, Savannah, Sodus, Walworth, Williamson, and Wolcott
[3] $6.9 million to the county road fund, $391,477 to the road machinery fund, and $1.4 million to the nursing home fund
[4] Information is unaudited

Comments of Local Officials and Corrective Action

The results of our audit and recommendations have been discussed with County 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 have already taken or planned to take corrective action.

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 office of the Clerk of the Board.

Financial Management

The Board is responsible for making sound financial decisions that are in the best interest of the County and the taxpayers that fund its operations. This responsibility requires Board members to balance the level of services desired and expected by County residents with the ability and willingness of the residents to pay for such services. The County may retain a reasonable portion of fund balance, referred to as unexpended surplus funds,[5] to use as a financial cushion in the event of unforeseen financial circumstances.[6]

The County is also authorized to legally set aside and reserve portions of fund balance to finance future costs of a variety of specified objects or purposes. It is important that the Board maintain only reasonable amounts in fund balances and reserves and adopt budgets that include realistic estimates of revenues and expenditures and use surplus fund balance as a funding source, when appropriate. Sound budgeting practices and policies, along with prudent fund balance management and long-term planning, ensures that sufficient funding will be available to sustain operations, address unexpected occurrences, and satisfy long-term obligations or future expenditures. Any remaining fund balance should be used to reduce the property tax levy.

County officials developed budgets containing unrealistic estimates and maintained substantial fund balances that were not substantiated by formal and transparent plans for their use. The Board's adopted budgets for the past five years (2007 to 2011) included over-estimated expenditures by approximately $28 million and under-estimated revenues by $8.8 million, and generated operating surpluses totaling $21 million.

The County also maintained reserves totaling $10 million as of December 31, 2011, with no plans in place for the use of these

[5] 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 the 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).

[6] The Government Finance Officers Association (GFOA) recommends that a minimum of two months (approximately 17 percent) of regular revenues or expenditures be retained.

balances. This occurred because the Board and County officials have not developed policies, procedures, and long-term financial plans to govern budgeting practices and the appropriate level of unexpended surplus funds to maintain. Without formal budgeting policies and plans, the Board lacks ready justification for the fund balance levels it routinely retains.

Budgeting Practices

It is important for the Board to develop budget estimates based on the most accurate and up-to-date financial information possible, including prior years' operating results, past expenditure trends and anticipated future needs, and available information from outside sources related to projected changes in significant revenues or commodity prices. Expenditures must be funded by budgeted revenues, including the calculated real property tax levy necessary to close projected gaps. The Board must ensure that budgeted appropriations[7] are not significantly overestimated, because this can cause the calculation for the real property tax levy to exceed the amount actually necessary to provide County services. Another basic component of local government budgeting is the appropriation of surplus fund balance to reduce the real property tax levy required to finance operations. However, it is not a sound practice to routinely adopt annual budgets that appropriate fund balance that will not actually be used. This practice misleads taxpayers; instead of decreasing excessive fund balance as intended, it further increases the amount of surplus fund balance.

The Board did not develop reasonable spending plans with realistic estimates of expenditures, revenues, and fund balance to be used to fund operations. The Board routinely over-estimated expenditures in its adopted budgets, by nearly $28 million over the last five years, which generated significant budgetary and operating surpluses. Had the Board based expenditure estimates on historical data, it may have avoided such significant variances.

Table 1: General Fund Budget-to-Actual Expenditures

	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	Total
Budgeted Appropriations[a]	$123,794,076	$132,695,932	$127,412,358	$130,097,324	$130,932,560	$644,932,250
Actual Expenditures	$119,486,071	$122,533,189	$124,201,473	$124,076,481	$126,891,853	$617,189,067
Over-Budgeted Expenditures	$4,308,005	$10,162,743	$3,210,885	$6,020,843	$4,040,707	$27,743,183

[a] Does not include encumbrances, which are commitments for payments related to unperformed contracts for goods or services, at year end

Although over-estimated expenditures accounted for the majority of the budget variances, the Board also under-estimated revenues, by a total of $8.8 million over the five years,[8] which further increased the operating surpluses in the general fund. The Board's failure to adopt budgets with more accurate expenditure and revenue estimates has contributed to the sizeable fund balances maintained by the County.

[7] Appropriations are the budget estimates for the expenditures to be incurred during the fiscal year.

[8] This included one negative revenue variance in 2011 of approximately $128,000.

The Board has consistently appropriated fund balance totaling more than $18 million in the general fund for the last five years (2007 to 2011), which should have resulted in planned operating deficits and declining general fund balances. In reality, as shown in Table 2, the budgets resulted in operating surpluses in all five years, with actual revenues exceeding actual expenditures by $21 million. Thus, while the appropriation of fund balance in the budget should have caused operating deficits of approximately $20 million, the general fund instead had operating surpluses which exceeded that amount. As a result, fund balance actually increased each year until 2011 when it decreased slightly to 47 percent of expenditures.

It is prudent to either maintain enough fund balance to protect against unforeseen circumstances or to budget conservatively. However, maintaining a substantial fund balance in addition to budgeting very conservatively results in a higher tax levy than necessary. Furthermore, the County has consistently maintained and reported large cash balances and, as of December 31, 2011, reported general fund cash totaling $76.8 million. The liquidity of the County's assets reduces the need to maintain a large fund balance.

Table 2: Operating Surplus

	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	Total
Actual Revenues	$128,595,149	$127,885,380	$126,702,507	$127,863,653	$127,154,716	$638,201,405
Actual Expenditures	$119,486,071	$122,533,189	$124,201,473	$124,076,481	$126,891,853	$617,189,067
Operating Surplus	$9,109,078	$5,352,191	$2,501,034	$3,787,172	$262,863	$21,012,338
Appropriated Fund Balance	$1,800,000	$7,400,000	$2,709,000	$2,709,000	$3,650,000	$18,268,000
Unexpended Surplus Funds	$45,797,464	$54,204,771	$56,042,712	$60,183,617	$59,176,623	
As a Percentage of Expenditures	38%	44%	45%	49%	47%	

County officials indicated that the County had no specific plans for the use of its sizeable fund balance. However, they did discuss potential future expenditures that could reduce fund balance, such as the possible need for increased subsidies for the nursing home, or the use of fund balance to pay for an upcoming capital project.[9]

Formal policies and long-term operating and capital plans would allow the Board to openly demonstrate its intentions for retaining and eventually using these significant fund balances. Accumulated general fund moneys may be used in a variety of ways, including paying off debt, financing one-time expenses, increasing necessary reserves, and reducing property taxes.

[9] A capital reserve of $4.5 million could be a potential financing source for the building efficiency project.

We reviewed preliminary budget-to-actual reports[10] as of December 31, 2012, for the general fund. These preliminary reports show a potential operating loss for 2012 of approximately $4.4 million, which would result in a decreased fund balance, and the actual use of the $3.8 million of fund balance appropriated in the 2012 budget. While the 2012 budget included over-estimated expenditures again, by an estimated $4.9 million, the variance was offset by an estimated revenue shortfall of approximately $5.5 million. In the 2013 budget, the Board increased its appropriation of fund balance to $4.7 million, which may actually be used in full or in part if the County has a third year of revenue shortfalls. The Board's 2013 expenditure estimates appear high again, based on the last six years of operating results; however, the Board did not decrease its revenue estimates, despite recent shortfalls. Thus, it seems probable that the County will use the $4.7 million in fund balance, but should not likely incur any material additional or unplanned operating losses. In addition, at our March 2013 audit exit conference, County officials told us that the Board established a retirement contribution reserve in October 2012 and funded it with $4.5 million of the general fund balance.

Reserve Funds

Reserve funds may be established by Board action,[11] pursuant to various laws, and are used to finance specific purposes. The statues pursuant to which the reserves are established determine how the reserves may be funded and expended. A governing board that has reserve funds should adopt a written policy or plan that communicates its rationale for establishing reserve funds, objectives for each reserve established, optimal or targeted funding levels, and conditions under which the funds' assets will be used or replenished. It is important that counties maintain reserve balances that are necessary and reasonable. Funding reserves at greater than reasonable levels essentially results in real property tax levies that are higher than necessary, as the excess funds are not used to reduce the levy.

As of December 31, 2011, the County had five reserve funds with cumulative balances totaling approximately $10 million. The County's largest reserves included the capital reserve with a balance of $4.5 million, an insurance reserve totaling $3.6 million, and a tax stabilization reserve totaling $1.6 million. The County also reported $285,000 in a repair reserve and $65,000 in an unemployment insurance reserve. The Board has not adopted any written policies or plans regarding the establishment and use of reserve funds.

County officials could not provide documentation of Board action taken to properly establish five of the six reserves. The Clerk of the Board could only locate a 2004 Board resolution establishing the

[10] These do not include potential closing entries or adjustments and are unaudited.
[11] All reserves must be established by Board resolution.

capital reserve fund "to finance the cost of construction, reconstruction, or acquisition of Land, Buildings, Building Alterations, and Major Equipment." The resolution provided no other information and, absent a formal reserve policy, County officials had no specific guidance or direction as to the Board's intentions for the purpose, funding levels, use, or replenishment of any of the County's reserves.

County officials also could not provide any support for or justification of the funding levels of any of the reserves. The County Administrator told us that the County does not have plans for the use of any of the reserves. While the County has the authority to maintain all of these reserves if properly established, they are unnecessary unless the Board anticipates using the reserves, in accordance with statute, for eligible future expenditures.

For example, the insurance reserve is authorized by GML to fund certain losses, claims, actions, or judgments which would not be covered by insurance. If the Board determines that this reserve fund is no longer needed, it can transfer the remaining balance to any other authorized reserve fund of the same tax base. The County has funded this reserve only with interest earnings and minimal insurance reimbursements totaling $218,000 over the last five years (2007 to 2011). The County has made disbursements for minor judgments and claims totaling $46,000 during the same five years. The average annual insurance expenditures of approximately $9,000 could be funded by this reserve balance for nearly 400 years.[12] In addition, the County purchases liability insurance to limit the need for substantial reserves to fund insurance claims and annually funds a $125,000 appropriation for judgments and claims and a $25,000 appropriation for liability and casualty. Thus, absent a formalized Board plan explaining the need and rationale for such a funding level, this $3.6 million balance seems excessive.

In addition, the County has maintained a sizeable balance in a tax stabilization reserve for many years and nearly doubled its balance by $750,000 in 2008. The County has made no expenditures from the reserve in the last five years. The County is authorized to use this reserve to finance certain unanticipated revenue losses or unanticipated expenditures in the general fund and to lessen or prevent projected increases in excess of 2.5 percent of the amount of the real property tax levy needed to finance the annual budget. Because the County has not made use of this reserve, its $1.6 million balance seems excessive, absent a formalized Board plan explaining the need and rationale for such a funding level.

[12] Subsequent to our audit period, the Board authorized the use of $125,000 for an insurance settlement, which led to a six-year expenditure average of $28,000. This was still only 1 percent of the $3.5 million reserve balance as of October 31, 2012.

Without documentation that reserves were properly established for authorized purposes, and without a policy or plan detailing the Board's intentions for the funding and use of reserves, the Board is unable to demonstrate that it is using County tax dollars efficiently to fund reserves.

Multiyear Financial Plan

An important oversight responsibility of the Board is to plan for the future by setting adequate long-term priorities and goals. Effective multiyear plans project operating and capital needs and financing sources over a three-to five-year period. Planning on a multiyear basis allows County officials to identify developing revenue and expenditure trends, set long-term priorities and goals, and avoid large fluctuations in tax rates. It also allows 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 changes to the service levels provided to residents. It is important that the Board monitor and update any long-term financial plan on an ongoing basis to provide a framework for preparing budgets and to ensure that decisions are guided by the most accurate and current information available.

The Board has not developed a written County-wide multiyear financial plan. Although the Board has adopted, and County officials regularly update, a multiyear capital plan, it is vague about the funding sources to be used and it does not address the County's operations as a whole. Therefore, there is no guidance for addressing large fund balances, maintaining a reasonable level of unexpended surplus funds, and identifying, prioritizing, and strategically addressing future financial needs.

The failure to adopt realistic budgets, and the lack of a plan governing fund balance levels and the funding and use of reserves, has resulted in the accumulation of a significant amount of resources.

Recommendations

1. The Board should develop more accurate expenditure and revenue estimates for the general fund budget.

2. The Board should adopt policies and County officials should establish procedures to govern budgeting practices that include determining a reasonable level of unexpended surplus funds to be maintained and addressing the accumulation of and use of moneys in reserve funds.

3. The Board should develop a plan to effectively use and reduce the unexpended surplus fund balance in the general fund. If the Board believes it is necessary to accumulate money for a future planned purpose, it should consider formally establishing or

funding an authorized reserve. Otherwise, officials should use the surplus fund balance identified in this report in a manner that benefits taxpayers. Such uses could include but are not limited to paying off debt, increasing necessary reserves, financing one-time expenses, or reducing property taxes.

4. The Board should ensure that reserve funds are formally and properly established as authorized by law.

5. The Board and County officials should review all reserves annually and determine if the amounts reserved are necessary, reasonable, and in compliance with statutory requirements.

6. The Board and County officials should develop a multiyear financial plan and update the capital plan to include the specific funding sources to be used.

APPENDIX A

RESPONSE FROM LOCAL OFFICIALS

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

Wayne County Board of Supervisors
COURT HOUSE
26 CHURCH STREET, LYONS NY 14489-1134

James D. Hoffman, Chairman
e-mail: JHoffman@co.wayne.ny.us

315-946-5400

March 28, 2013

Office of the State Comptroller
Rochester Regional Office
Edward V. Grant, Chief Examiner
The Powers Building
16 West Main Street Suite 522
Rochester, NY 14614-1608

Dear Mr. Grant;

Wayne County Government appreciates the opportunity to respond to the draft audit for the period January 1, 2010 to August 31, 2012 that was provided to us. The audit offers many observations regarding reserves and fund balances, but we believe also confirms that Wayne County is in a position to deal with the fiscal uncertainties of the near future. Those uncertainties are largely the continuation of dealing with unfunded New York State mandates, rising State Retirement System contributions, and the economy in general.

Wayne County received a reaffirmation of its bond rating of A+(SPUR)/Stable from Standard and Poor's Ratings Services . Significant factors in this rating are that the County is in a strong financial condition and has maintained a healthy fund balance and has low overall net debt.

Budgeting Practices

We concur that during the audit period the County's fund balances increased. We do not agree with the references to "unrealistic estimates" in the audit narrative. We note that on page seven of the draft audit that the budget variation calculated by your office has a four and three-tenths percent (4.3%) variation for the five-year period depicted and the 2011 variation is three percent (3%); we do not concur that this is an indicator of unrealistic estimates. Sound management of resources and prudent estimation of most revenues in uncertain economic times, has brought about an increase in the fund balances over the years; the positive budget variation contributed to the overall result.

On the revenue side, most of the positive variation for the five year period occurred with Sales Tax Collections compared to budgeted estimates. Looking at this historically, it appears that estimates could have been higher, but given the economic uncertainty of the time period, conservative estimates were made. Estimates were increased during the period; however, growth exceeded estimates.

The draft audit also discusses the 2012 budget and 'overestimated expenses'. From the time the 2012 budget was adopted until the end of the year, the County made two significant reductions in authorized appropriations in departments in response to an appropriation shortfall and a revenue shortfall. The revenue shortfall that needed to be offset by reduced expenditures in departmental budgets was brought about by the fact that the County needed to cover a $765,000 revenue shortfall from the sale of the Certified Home Health Agency; changes at the state level negated the County's ability to sell the CHHA to a willing buyer. The appropriations shortfall that needed to be covered by reducing departmental appropriations was related to the County anticipating the first year of an eight-year proposed plan of a New York State takeover of County Medicaid costs; the plan wasn't enacted.

Sales Tax Revenue collections being over the 2012 estimate assisted in offsetting significant shortfalls in revenue in our Mental Health Department. Some of the revenue shortfall at Mental Health has roots in 2011 with the loss of state 'Salary Sharing' funds by Mental Health and reduced Medicaid fees for services at Mental Health.

In the end there is no question that the County utilized a significant amount of fund balance with the closing the 2012 fiscal year; we concur with your observation about the bottom line relative to fund balance use in 2012. The County had in 2012 judiciously applied fund balance to stabilize property taxes.

The 2013 budget also contains prudent use of fund balance to minimize the tax levy increase that was required to balance the budget. Even though it may appear that bottom line revenues were not adjusted, revenues were adjusted within cost centers. The County's Sales Tax estimate was increased for 2013 to an amount that is very close to what we actually expect to collect given historical trends, and the revenue estimates in the Mental Health Department were lowered to reflect more realistic projections based on the 2012 experience; these two areas were sources of large variation during 2012.

Prudent use of fund balances is necessary. The County has used fund balance over the past several years to stabilize the tax levy. Using fund balances for operating expenses in the annual budget process must be done carefully so as to not become dependent on non-recurring revenues for recurring costs. The rationale prior to the establishment of the Retirement Reserve, was to utilize some of the fund balance to offset NY State Retirement System contributions in anticipation of an eventual leveling off of retirement rates.

It is also anticipated that some of the fund balance will be utilized to fund one-time capital projects, the total costs of which, are in excess of the Capital Reserve.

Reserve Funds

As was discussed in our exit conference, the County has established reserves over the years. Most recently, during 2012, a Retirement Reserve of $4.5 million was established within the General Fund; the County's capital reserve, noted in the audit at $4.5 million, will be exhausted if the County proceeds with all projects contained in the 2013-2017 Capital Program. The remaining County funding would come from the General Fund Balance.

We can assure you that even though a formal plan is not in place that there is significant planning in relationship to the county's reserves and fund balances. Commentary in the audit that the reserves aren't 'spent' is contrary to the concept of reserves. The Insurance Reserve is a reserve that is created in the hopes that it is never really required; it generally would only be used in the event of a catastrophic occurrence, namely a loss, claim, or legal judgment against the County that is not covered by insurance.

Commentary that the County should review the level of the reserves is well taken. The County has in the past several months restructured its property and liability coverage, and will reevaluate the level of the Insurance Reserve.

The Tax Stabilization Reserve, noted at $1.6 million in the audit, has not been tapped largely because of the restrictions on its use and, we believe, sound management at the County. It is our understanding that the County would need to have a 2.5 percent tax levy increase in order to utilize this reserve. Prior to 2013, the county had reduced or stable property tax levies for seven years. The 2013 tax increase was under the NY State tax cap. We are aware that this reserve could be moved to the aforementioned Retirement Reserve. The County will review this reserve once information regarding the details of the NY Retirement rate pension cost-smoothing plan is provided.

Multi-Year Financial Plan

Multi-year plans are a good tool; as the audit indicates, the County does have a Capital Plan or Program, It is clear within this plan to the extent possible in a five-year plan, what costs may be borne by the county and what costs could be funded with grant funding, if the County is successful in receiving said grants.

Operating budget multi-year financial plans are desirable. We believe that such a planning mechanism would be good; we also recognize that jurisdictions that are heavily dependent on state and federal reimbursements for operations would need to dovetail local multi-year plans to those of the state and federal government in those areas the County receives reimbursements. Expenditure levels are less cumbersome to project, however.

General

We appreciate the opportunity to comment on the draft audit. We also wish to recognize the professionalism and courtesy of the staff members who conducted the field audit and the follow up exit conference.

Sincerely,

James D. Hoffman
Chairman

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

The objective of our audit was to review the County's financial condition and management. To accomplish our objective, we reviewed the period January 1, 2010, to August 31, 2012. We expanded the scope back to January 1, 2007, and forward to December 31, 2012, to review fund balance and budgeting trends. To achieve the objective of this audit and obtain valid audit evidence, we performed the following audit procedures:

- We interviewed appropriate County officials and Board members to gain an understanding of the County's budgeting and financial operations and procedures and to determine internal controls in place over financial management.

- We reviewed the minutes of the Board meetings from January 1, 2010, through April 2012.

- We analyzed fund balance for the period 2007 through 2012.

- We compared budgeted revenues and expenditures to actual operating results for fiscal years 2007 through 2012.

- We reviewed total annual revenues and expenditures to determine the operating deficits or surpluses for each fund.

- We reviewed budgets for 2007 through 2013 to determine the amount of fund balance that was appropriated for each fund each year.

- We reviewed reserve funds for establishment, policies, and funding levels.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

APPENDIX C

HOW TO OBTAIN ADDITIONAL COPIES OF THE REPORT

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

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

APPENDIX D

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

Andrew A. SanFilippo, Executive Deputy Comptroller
Steven J. Hancox, Deputy Comptroller
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