



Genesee Valley Central School District

Reserve Accounts and Extra-Classroom Activities

Report of Examination

Period Covered:

July 1, 2012 — February 4, 2014

2014M-56



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

June 2014

Dear School District Officials:

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

Following is a report of our audit of the Genesee Valley Central School District, entitled Reserve Accounts and Extra-Classroom Activities. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the General Municipal Law.

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

Respectfully submitted,

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



State of New York Office of the State Comptroller

EXECUTIVE SUMMARY

The Genesee Valley Central School District (District) is located in Allegany County. The District is governed by an elected seven-member Board of Education (Board). The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the District's chief executive officer and is responsible, along with other administrative staff, for the District's day-to-day management under the Board's direction.

The District currently operates one school with approximately 600 students and 130 employees. The District's budgeted general fund expenditures for the 2013-14 fiscal year are approximately \$13 million funded primarily with State aid and real property taxes.

Scope and Objectives

The objectives of our audit were to evaluate reserve fund management practices and internal controls over extra-classroom activities (ECAs) for the period July 1, 2012 through February 4, 2014. To accomplish these objectives our audit addressed the following related questions:

- Did the Board properly plan for, fund and use reserves?
- Are internal controls over ECAs appropriately designed and operating effectively?

Audit Results

During our fieldwork, District officials were in the process of developing a reserve plan, which the Board was expected to adopt following the completion of our fieldwork. This preliminary plan addresses the District's seven reserves that were previously established and funded¹ and totaled approximately \$5.8 million as of June 30, 2013. We reviewed the District's preliminary reserve plan. We found that for five of the seven reserves, totaling more than \$4.3 million,² the District's preliminary plan failed to include a clear and detailed rationale for maintaining the reserves, the detailed objectives of the reserves, needed funding levels, sources of funding and the conditions under which the reserves' assets will be used or replenished. While we commend the District for developing a written plan, without these key elements,³ the District cannot ensure taxpayers that all reserves are properly established, used for appropriate purposes and funded to reasonable levels with appropriate sources.

¹ Reserves were funded with transfers from surplus fund balance that resulted from operating surpluses totaling approximately \$2.4 million over the past five fiscal years (2008-09 through 2012-13). During this period, reserves were increased by about \$1 million (22 percent), while the property tax levy increased by about 10 percent.

² The debt service reserve and employee benefit accrued liability reserve appeared to be supported by proper documentation and balances appeared to be reasonable. These reserved amounts were not included in this total.

³ We spoke with District officials regarding the lack of key elements so that they could consider including them in the reserve plan.

Our last audit report⁴ identified that District officials failed to adopt comprehensive policies and procedures that ensured the financial activity for ECAs was properly collected, recorded and subsequently deposited. Due to the inherent risk of ECAs and our previous audit findings, we reviewed the District's current procedures, as well as other steps taken by the District to ensure the safety of these funds. We found no significant exceptions with the items selected and reviewed. We commend District officials on their progress and the steps taken to address the deficiencies previously identified by our office.

Comments of District Officials

The results of our audit and recommendations have been discussed with District officials and their comments, which appear in Appendix A, have been considered in preparing this report. District officials generally agreed with our recommendations and indicated they have initiated corrective action.

⁴ *Genesee Valley Central School District - Internal Controls Over Selected Financial Activities (2008M-64)*, dated June 2008

Introduction

Background

The Genesee Valley Central School District (District) is located in the Towns of Allen, Amity, Angelica, Belfast, Birdsall, Friendship, Ward and West Almond, all of which are in Allegany County. The District is governed by an elected seven-member Board of Education (Board). The Board is responsible for the general management and control of the District's financial and educational affairs.

The Superintendent of Schools (Superintendent) is the District's chief executive officer and is responsible, along with other administrative staff, for the District's day-to-day management under the Board's direction. The Business Manager is responsible for accounting for all District funds and preparing financial reports for the Board which are used for financial decision making. The District also employs an extra-classroom activity (ECA) oversight manager, who is responsible for verifying all ECAs and ensuring that adopted procedures are followed.

The District currently operates one school with approximately 600 students and 130 employees. The District's budgeted general fund expenditures for the 2013-14 fiscal year are approximately \$13 million funded primarily with State aid and real property taxes.

Objectives

The objectives of our audit were to evaluate reserve fund management practices and internal controls over ECAs. To accomplish these objectives our audit addressed the following related questions:

- Did the Board properly plan for, fund and use reserves?
- Are internal controls over ECAs appropriately designed and operating effectively?

Scope and Methodology

We examined reserve fund management and ECAs for the period July 1, 2012 through February 4, 2014. We extended our audit period back to the 2008-09 fiscal year to review reserve fund trends.

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

Comments of District Officials and Corrective Action

The results of our audit and recommendations have been discussed with District officials and their comments, which appear in Appendix A, have been considered in preparing this report. District officials

generally agreed with our recommendations and indicated they have initiated corrective action.

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of the General Municipal Law, Section 2116-a (3)(c) of the Education Law and Section 170.12 of the Regulations of the Commissioner of Education, a written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, with a copy forwarded to the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. The Board should make this plan available for public review in the District Clerk's office.

Reserve Accounts

Reserves are authorized to provide financing for specific purposes pursuant to statutes which determine how reserves are established, funded, expended and discontinued. Generally, the amount of money districts can maintain in reserves is not limited. However, reserve balances must be reasonable because funding reserves at greater than reasonable levels contributes to real property tax levies that are higher than necessary. Therefore, the Board should adopt a written policy that communicates its rationale for establishing reserve funds, objectives for each reserve established, optimal or targeted funding levels, and conditions under which the fund's assets will be used or replenished.

During our fieldwork, District officials were in the process of developing a reserve plan, which the Board was expected to adopt following the completion of our fieldwork. This preliminary plan addresses the District's seven reserves that were previously established and funded⁵ and totaled approximately \$5.8 million as of June 30, 2013. We reviewed the District's preliminary reserve plan and found that for five of the seven reserves, totaling more than \$4.3 million,⁶ the District's preliminary plan failed to include a clear and detailed rationale for maintaining the reserves, the detailed objectives of the reserves, needed funding levels, sources of funding and the conditions under which the reserves' assets will be used or replenished. While we commend the District for developing a written plan, without these key elements,⁷ the District cannot ensure taxpayers that all reserves are properly established, used for appropriate purposes and funded to reasonable levels.

We also found that for several reserve increases, there were notations in the accounting records indicating "transfer per the auditors." While it appears that the Board was involved in authorizing much of the activity related to the reserves, it should be clear that the District's auditors should not be directing the transfer of District moneys without Board resolutions specifying any such action.

⁵ Reserves were funded with transfers from surplus fund balance that resulted from operating surpluses totaling approximately \$2.4 million over the past five fiscal years (2008-09 through 2012-13). During this period, reserves were increased by about \$1 million (22 percent), while the property tax levy increased by about 10 percent.

⁶ The debt service reserve and employee benefit accrued liability reserve appeared to be supported by proper documentation and balances appeared to be reasonable. These reserved amounts were not included in this total.

⁷ We spoke with District officials regarding the lack of key elements so that they could consider including them in the reserve plan.

Given the lack of a Board-adopted reserve plan prior to establishing and funding the reserves, we reviewed each of the District's seven reserves to determine if they were statutorily authorized and if reserve balances appeared to be reasonable based on the District's needs.

Repair Reserve – General Municipal Law (GML) authorizes this type of reserve for certain repairs,⁸ capital improvements or equipment purchases. This reserve had a balance of \$2,911,187 as of June 30, 2013. In August 2010, the Board authorized the withdrawal of \$400,000 for emergency repairs⁹ to the District's clocks and public address system. Additionally, in June 2012, District officials transferred¹⁰ \$1.1 million to the capital projects fund which remained reported as a capital reserve as of June 30, 2013.

We question whether the repairs truly represented emergencies to be funded from this reserve because the District's facilities are relatively new.¹¹ Due to the District's lack of a formal plan detailing optimal funding levels and the intended purpose for the repair reserve, we also question the reasonableness of the substantial level of funding that remains in this reserve.

Debt Service Reserve – According to GML, a debt service reserve must be established if a capital improvement that was financed with debt, that remains outstanding, is sold, or if State or Federal aid is received for a capital improvement for which there is outstanding debt. In addition, if a district has residual bond proceeds or interest earned on bond proceeds, those moneys must be used to pay for debt service on the related obligations or for related capital expenditures. Districts are not allowed to establish a debt service reserve for any other purpose.

The District reported approximately \$1 million of debt service proceeds in the general fund as of June 30, 2013. These moneys, representing residual bond proceeds, were transferred from the capital projects fund when they were identified by the District's external auditors. District officials have included in their preliminary reserve plan an annual appropriation from this reserve of approximately \$63,000 to finance debt service payments on the related outstanding debt. This reserve should be reported in the debt service fund.

⁸ Which do not recur annually or at shorter intervals

⁹ One half of the amount expended in an emergency situation must be repaid to the fund during the next fiscal year, and the remainder must be repaid to the fund by the end of the second fiscal year following the fiscal year in which the moneys were expended. We found no evidence of repayments.

¹⁰ The District did not provide us evidence that the Board approved this transfer.

¹¹ The District completed construction of the new combined building in 2002.

Retirement Contribution Reserve – GML authorizes this reserve for the payment of retirement contributions to the New York State and Local Retirement System (NYSLRS).¹² The District reported a balance in this reserve of \$804,234 as of June 30, 2013.

Over the five-year period 2008-09 through 2012-13, District officials paid a total of \$783,077, or an annual average of \$156,615, in NYSLRS contributions. While a withdrawal from this reserve was made during the 2011-12 fiscal year for \$68,646, it was more than replenished later in that fiscal year with a transfer of surplus funds totaling \$171,000. Therefore, in effect, all payments were budgeted for, and paid from real property taxes levied in the general fund, without using any moneys from the reserve.

We question the need for this reserve given its substantial balance, the Board’s consistent funding of NYSLRS contributions entirely from the tax levy and the lack of a formalized plan detailing the need for and expected use of these funds.

Property Loss Reserve – Education Law authorizes the establishment of this reserve, not to exceed 3 percent of the annual budget. The primary purpose of this reserve is to “self-insure” for all or portions of property loss claims that would typically be covered by insurance. This reserve reported a balance of \$359,000¹³ at June 30, 2013.

We question the need for this reserve given that no property loss claims have been paid from this reserve, the lack of a formalized plan detailing the need and expected use of these funds and that District insurance policies appear to provide adequate coverage.

Unemployment Insurance Reserve – GML authorizes this type of reserve for reimbursing the State for unemployment benefits paid to claimants. The balance in this reserve as of June 30, 2013 was \$186,094. The District incurred unemployment costs averaging approximately \$11,000 per year over the five-year period 2008-09 through 2012-13. All of these expenditures were, in effect, financed by the tax levy without using any moneys from the reserve.

We question the reasonableness of this reserve’s funding level given that it represents approximately 17 times the average annual expenditure level, the Board’s consistent funding for these costs through the tax levy and the absence of a formalized plan detailing the need and expected use of these funds.

Tax Certiorari Reserve – Education Law authorizes the creation of this reserve to pay judgments and claims resulting from tax certiorari

¹² The moneys in this reserve cannot be used for contributions to the New York State Teachers’ Retirement System.

¹³ 2.7 percent of 2012-13 general fund appropriations of \$13.2 million

proceedings. The balance may not exceed the amount reasonably necessary to fund all related costs. Unused moneys must be returned to the general fund on or before the first day of the fourth fiscal year following their transfer to the reserve.

According to District officials, this reserve was established¹⁴ in June 2009 with a \$475,000 transfer from general fund surplus. The anticipated need for this reserve never materialized and \$375,000 was eventually transferred back to general fund surplus, as required. However, District officials decided to maintain a balance of approximately \$100,000 for future claims. If any outstanding certiorari claims exist, they must be quantified and any residual balance in this reserve must be transferred back to the general fund.

Employee Benefit and Accrued Liability Reserve – GML authorizes this type of reserve for the cash payment of accrued and unused sick, vacation and certain other leave time due employees upon separation from service and for the costs related to the administration of the reserve. The District reported a balance in this reserve of \$431,228 as of June 30, 2013.

District officials provided us with a schedule indicating the present and future liabilities expected to be funded from this reserve. Based on our analysis, we concluded that these estimates appeared reasonable and that current funding levels appeared to be adequately supported.

By maintaining excessive amounts in reserves with no plan documenting the Board's intentions for these moneys, significant taxpayer resources may have been withheld from productive use.

Recommendations

1. The Board should adopt and implement a comprehensive policy for establishing and using reserve funds that identifies its intentions for each reserve, optimal or targeted funding levels and the conditions under which reserve funds will be used or replenished.
2. The Board should review existing reserves, determine the amounts that are not necessary and reasonable, and develop a plan for using these amounts in a manner that benefits District taxpayers and complies with statutory requirements. Such uses could include:
 - Reducing real property taxes,
 - Paying off debt and
 - Financing one-time expenditures.

¹⁴ A \$475,000 transfer of general fund surplus was authorized by the Board on August 24, 2009 to retroactively create the reserve as of June 30, 2009. On June 30, 2013 the Board authorized the transfer of \$375,000 back to general fund surplus.

Extra-Classroom Activities

The Regulations of the Commissioner of Education require Boards of Education to adopt rules and regulations for establishing, conducting, operating and maintaining ECAs, and for the safeguarding and accounting of all moneys received. This includes adopting policies and procedures that describe the records that District personnel and students must maintain, and the duties and control procedures to be used. A well-designed system of internal controls over these funds helps minimize the risk that errors or irregularities may occur and remain undetected.

Generally, ECA funds are generated by student organizations. Students raise and spend these funds to promote their general welfare, education and morale, and to finance appropriate extracurricular activities. The District has 21 accounts in the ECA fund that reported approximately \$112,000 in receipts and disbursements during the 2012-13 fiscal year with a cash balance of approximately \$51,000 at June 30, 2013.

Our last audit report¹⁵ identified that District officials failed to adopt comprehensive policies and procedures that ensured the financial activity for ECAs was properly collected, recorded and subsequently deposited. We identified multiple weaknesses such as ECA funds being deposited into non-District accounts and deposit slips not being signed by student treasurers.

Since our last audit, District officials have made significant progress with establishing internal controls for ECAs. District officials, with the assistance of their internal auditor, developed an *Extra-Classroom Activities Procedure Handbook* (handbook) that all ECA class advisors are required to comply with. Included in this handbook are detailed procedures for both cash receipts and cash disbursements and the requirement for monthly bank reconciliations.

Cash receipts procedures include, among other things,¹⁶ the use of two sets¹⁷ of independent records for each ECA that records both cash receipts and cash disbursements. These records are reconciled against each other to ensure accuracy of the records maintained and to maximize the educational benefit to the student treasurer. Also

¹⁵ *Genesee Valley Central School District - Internal Controls Over Selected Financial Activities* (2008M-64), dated June 2008

¹⁶ Also required per this handbook are the use of profit and loss forms for each fundraising activity, an Admission Ticket Reconciliation form for events such as school dances and a Catalog Sales form for all pre-order fundraising events.

¹⁷ One set completed by the student treasurer and the other completed by the ECA Oversight Manager

required are the use of extracurricular deposit forms that each student treasurer must complete and sign after funds are collected. In addition, the faculty advisor must also sign the deposit forms verifying the accuracy of funds collected and reported. This form is completed prior to funds being delivered to the ECA central treasurer for deposit preparation. When funds are delivered to the central treasurer, this individual is required to complete a sequentially prenumbered extracurricular fund deposit receipt acknowledging the amount of funds received. Both the central treasurer and the faculty advisor must sign and retain a copy of the receipt.

Cash disbursement procedures also require the use of detailed forms. This includes the use of preprinted duplicate payment order forms. These forms are required for all disbursements from the ECA account. Each form includes the payee, date, amount, name of the activity and requires the signatures of the student treasurer, faculty advisor and the central treasurer. Original invoices or original receipts must be attached to these forms prior to being submitted to the central treasurer for processing. Once the central treasurer ensures that all the required documentation is present and attached to each of these forms, he or she remits the form and documentation to the ECA oversight manager who prepares the check and pays the claim. A check stub is attached to one copy of the form and it is returned, along with the supporting documentation, to the student treasurer and faculty advisor to be included in the club or class activity's records.

Each month the ECA oversight manager is required to reconcile the club/class activity records to the balances reported on the bank statements. This reconciliation is reviewed for accuracy by the District Treasurer. Both the ECA oversight manager and the District Treasurer sign the completed reconciliation attesting to the accuracy of the reconciliation completed.

Due to the inherent risk¹⁸ of ECAs and our previous audit findings, we reviewed the District's current procedures, as well as other steps taken by the District to ensure the safety of these funds. We randomly selected and reviewed 23 ECA payments totaling approximately \$8,000 and 27 cash receipts totaling approximately \$25,000 for proper recording, support for payments made and the use of required forms. In addition, we also reviewed completed bank reconciliations for two months to verify accuracy.

We found no significant exceptions with the items selected and reviewed. We commend District officials on their progress and the steps taken to address the deficiencies previously identified by our office.

¹⁸ A large portion of ECA consists of cash transactions between multiple people and events for which, by nature, internal controls are difficult to establish.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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

Genesee Valley Central School

*1 Jaguar Drive *Belmont, NY 14813 *Telephone 585-268-7900 *Fax 585-268-7990

June 17, 2014

Office of the State Comptroller
Division of Local Government & School Accountability
PSU – CAP Submission
110 State Street, 12th Floor
Albany, NY 12236

Gentlemen:

Please accept this letter as our district's Official Response and Corrective Action Plan for the Draft Audit Report reviewing Reserve Accounts and Extra-Classroom Activities for the period covering July 1, 2012 – February 4, 2014. We appreciate the opportunity to review our financial management practices with your professional team, and we are especially pleased that the audit returned a commendation to our district for our progress and steps taken to address deficiencies previously identified by your office with regard to our Extra Classroom Activities. We have worked hard to improve our process in this area.

With regard to the recommendations made in this report, we include our CAP here:

Recommendation 1: The Board should adopt and implement a comprehensive policy for establishing and using reserve funds that identifies its intentions for each reserve, optimal or targeted funding levels and the conditions under which reserve funds will be used or replenished.

Action Plan: On February 10, 2014, the Board of Education adopted a Financial Reserve Plan Document. This document identifies the intention of each reserve, targeted funding level and appropriate conditions for use or replenishment, and responsible oversight by staff. As stated in the plan, this document will be reviewed and updated annually by the Board of Education. Recommendations concerning changes to the plan shall be the responsibility of the Business Official and Superintendent. Annual updates will be completed prior to December of each year.

Recommendation 2: The board should review existing reserves, determine the amounts that are not necessary and reasonable, and develop a plan for using these amounts in a manner that benefits District taxpayers and complies with statutory requirements.

Action Plan: The board did review existing reserves prior to the adoption of the Financial Reserve Plan Document in February, 2014 and will do so annually in future years. This activity will be included in our district's Board of Education Goals for the 2014-15 school year, and we anticipate this goal shall be accomplished and finalized prior to December, 2014. Subsequent reviews and updates will be completed prior to December of each year and recommendations concerning changes to the plan shall be the responsibility of the Business Official and Superintendent.

In closing, we would like to commend the high level of professionalism that was represented by your staff during our audit. Your auditor's constructive and meaningful assistance is greatly valued by our district, and we sincerely appreciate the fact that our efforts to implement previous audit recommendations were noted.

Sincerely, _____

Dr. Brian Schmitt
Superintendent

Amber Christensen, President
Board of Education

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess the adequacy of the internal controls put in place by officials to safeguard District assets. 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, cash receipts and disbursements, purchasing, payroll and personal services, and information technology.

During the initial assessment, we interviewed appropriate District officials, performed limited tests of transactions and reviewed pertinent documents, such as District policies and procedures manuals, Board minutes and financial records and reports.

After reviewing the information gathered during our initial assessment, we determined where weaknesses existed, and evaluated those weaknesses for the risk of potential fraud, theft and professional misconduct. We then decided upon the reported objectives and scope by selecting for audit those areas most at risk. We selected reserves and ECAs for further audit testing. To accomplish our objectives, we performed the following procedures.

For Reserves:

- We interviewed District officials to obtain an understanding of the internal controls over establishing, funding and using reserve funds.
- We reviewed Board minutes, accounting records, audited financial statements, applicable statutes and activity within the reserves to determine if they were properly funded and used.
- We evaluated the methods used to fund the reserves, as well as the amount reserved.
- We examined tax levies and tax levy increases from 2008-09 through 2012-13.
- We reviewed the last five fiscal years of financial information submitted to the Office of the State Comptroller.

For ECAs:

- We reviewed all District policies relating to ECAs.
- We interviewed the central treasurer, Superintendent, faculty advisors and the Business Administrator.
- We reviewed transactions and ECA fund records such as the central treasurer's ledger, student ledgers, payment order forms, canceled checks, bank statements, validated deposit slips, student activity deposit forms and payment request forms to determine the effectiveness of internal controls over ECA fund functions and any associated effects of deficiencies in those controls.

We conducted this performance audit in accordance with 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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

APPENDIX C

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