



LaFayette Central School District

Reserves

Report of Examination

Period Covered:

July 1, 2011 — June 30, 2013

2013M-387



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

March 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 government 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 to strengthen controls intended to safeguard district assets.

Following is a report of our audit of the LaFayette Central School District, entitled Reserves. 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*

Introduction

Background

The LaFayette Central School District (District) is located in the towns of Fabius, LaFayette, Onondaga and Tully in Onondaga County and the Onondaga Nation Territory. The District is governed by the Board of Education (Board) which comprises seven elected members. The Board is responsible for general management and control of District operations. The Superintendent of Schools (Superintendent) is the chief executive officer and is responsible, along with the Business Administrator,¹ for the District's day-to-day management under the Board's direction.

The District operates four schools including the Onondaga Nation School (Nation School), with approximately 870 students and 260 employees. During the 2012-13 fiscal year, the District had general fund² operating expenditures of approximately \$19.4 million,³ funded primarily with real property taxes and State aid.

The Nation School includes kindergarten through 8th grade with a separate general fund.⁴ At the end of each fiscal year, the District submits a reimbursement claim to the New York State Education Department (SED) for expenditures made on the Nation School's behalf. The District receives allotted Native American State aid⁵ funding in December or January following the end of the previous fiscal year.

Objective

The objective of our audit was to review the District's financial condition related to the establishment, funding and use of reserves. Our audit addressed the following related question:

¹ During our audit period, the District had an interim Business Administrator and then a shared service agreement for the Business Administrator. During our fieldwork, the District terminated the shared service agreement and the former interim Business Administrator came back until a full-time Business Administrator was hired.

² In addition to its regular general fund, the District also has a Nation School general fund. While the general fund budget is subject to voter approval, the Nation School budget is set by the Nation School Principal, Superintendent and Business Administrator and then sent to the New York State Education Department for approval.

³ Expenditures were \$15.2 million for the District's general fund and \$4.2 million for the Nation School general fund.

⁴ For financial reporting purposes, the separate Nation School general fund is combined with the District's general fund. As part of our analysis of reserves, we separated these general funds.

⁵ The District also receives State transportation aid and tuition aid for Native American students.

- Did the Board properly establish, fund and use general fund reserves?

**Scope and
Methodology**

We examined the establishment, funding methods and balances of the District's general fund reserves for the period July 1, 2011 through June 30, 2013. We extended the scope of our audit back to July 1, 2010 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.

**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 planned to take 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 the CAP available for public review in the District Clerk's office.

Reserves

Reserve funds may be established by board action, pursuant to various laws, and are used to finance the cost of a variety of objects or purposes. The statutes under which the reserve funds are established determine how the reserves may be funded, expended or discontinued. Generally, the amount of money school districts can maintain in reserves is not limited. However, it is important that districts maintain reserve balances that are reasonable. Therefore, it is important that boards adopt written policies that communicate the 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.

Ideally, transfers to reserve funds should be included in the annual budget and not routinely funded at year end through unassigned fund balance. Making clear provisions to raise resources for reserve funds explicit in the proposed budget will give voters and residents the opportunity to know the board's plan for funding reserves, which increases transparency. When appropriations for transfers to reserves are not anticipated in the annual budget, a board resolution⁶ is generally necessary to authorize the transfer of unassigned fund balance to a reserve fund. Additionally, the board's responsibility includes developing procedures to ensure an appropriate level of fund balance is maintained for unforeseen occurrences or cash flow purposes.

The District had five general fund reserves during our audit period. The liability claims and property loss reserve funds were recently created District reserves, while the repair, retirement contribution and unemployment insurance reserves have existed for several years. The Board properly authorized only the retirement contribution reserve. District officials could not provide us with any documentation showing the Board's formal approval establishing the other four reserves. However, because the Board funded these four reserves over multiple fiscal years, we believe these reserves can be considered to be de facto reserve funds⁷ for the purposes specified, and as such, District officials may not withdraw or expend money from these reserves for any purposes other than those provided by law. Additionally, District

⁶ The resolution should specify the amount to be transferred and the reserve fund to be credited, which helps promote visibility of the Board's actions to taxpayers.

⁷ A de facto reserve is one for which the courts have held that a persistent course of conduct in treating and characterizing funds as a reserve fund is sufficient to prevent the District from claiming any different status for them. The Board, however, should take steps to ratify its de facto reserve funds.

officials cannot reclassify these restricted funds as unassigned fund balance simply because the reserves were not formally established.

The Board also did not adopt any written policies governing the establishment and use of its reserve funds. The Board extensively funded its reserves and consistently over-appropriated fund balance which resulted in the general fund incurring unassigned fund balance deficits ranging from \$985,262 to \$140,430 over the past three fiscal years. This may limit the District's ability to manage emergencies and other unanticipated occurrences.

As of June 30, 2011, District officials set aside \$2.7 million of fund balance to pay for retiree health insurance benefits – otherwise known as other post-employment benefit (OPEB) costs. District officials told us these funds were intended to pay for future OPEB costs. However, the District did not have statutory authority to accumulate money in a reserve fund or trust for this purpose. After District officials hired a new independent auditor for its 2011-12 audit, the auditors, in consultation with the shared Business Administrator, reclassified all \$2.7 million as of July 1, 2011 to fund the two newly created reserves and increase two existing reserves. Approximately \$1.7 million was used to fund the liability claims reserve, \$150,000 to fund the property loss reserve, \$700,000 to increase the retirement contribution reserve and \$150,000 to increase the unemployment insurance reserve.

District officials told us they accepted the newly created reserves when they accepted the 2011-12 audit report. However, we found no indication that the Board passed a resolution formally authorizing, establishing and funding the liability claims and property loss reserves or approving additional funding for the retirement contribution and unemployment insurance reserves as required. As a result, establishing and funding these reserves was not clearly communicated to the public and lacked transparency. In addition, reallocating \$2.7 million into reserve funds more than a year after the close of the 2010-11 fiscal year indicated that the Board and District officials did not have a clear plan for funding these reserves. Furthermore, the District did not have enough cash to fully fund the reserves when they were increased by \$2.7 million, and reserve balances continued to significantly exceed the reported cash balances over the succeeding fiscal years.

Table 1: Cash And Reserve Balance Comparison

Reserve	2010-11 ^a	2011-12	2012-13
Liability Claims	\$1,697,417	\$958,962	\$768,962
Retirement Contribution	\$ 850,000	\$850,000	\$850,000
Unemployment Insurance	\$248,349	\$298,349	\$263,349
Property Loss	\$150,000	\$150,000	\$150,000
Repair	\$50,000	\$50,000	\$50,000
Total Reserves	\$2,995,766	\$2,307,311	\$2,082,311
Total Cash	\$1,073,014	\$1,347,481	\$367,525
Cash Shortage	\$1,922,752	\$959,830	\$1,714,786
^a Restated fund balance allocations per the 2011-12 audited financial statements			

One of the primary reasons there was not sufficient cash to fund the reserves was that District officials continually loaned general fund cash (including cash that should have been restricted for reserves) to the Nation School general fund to fund Nation School's operations until State aid was received after the end of the school year. The Nation School general fund owed the District's general fund more than \$6 million as of June 30, 2013, because of delays in receiving this aid.⁸ Therefore, District officials should not have increased reserve funds by \$2.7 million when cash was not available to fund the reserves. Moreover, there was no statutory authority for officials to temporarily borrow money from reserve funds to be repaid upon receipt of State aid.⁹

To help address its cash flow needs, District officials also issued short-term revenue anticipation notes (RAN's) totaling \$4 million annually over the last three fiscal years to fund operations while waiting for its Nation School State aid. The Nation School general fund paid interest on the RANs. However, the Nation School general fund did not pay interest on the amounts borrowed from the District's general fund. Because the District receives State aid to reimburse all Nation School expenditures, interest on money loaned from the general fund to the

⁸ The District typically receives its Native American aid six or seven months after the completion of each fiscal year. However, at the end of the 2012-13 fiscal year, the District had not yet received all aid applicable to the 2010-11 fiscal year. The District ultimately received approximately \$397,000 in Native American aid for the 2010-11 fiscal year in September 2013 and about \$3.3 for the 2011-12 fiscal year in October 2013.

⁹ One permissible investment for school district repair or unemployment reserves is purchasing bonds or notes issued by the District, including revenue anticipation notes (RANs) which generally may be issued in anticipation of receiving State aid. However, this was not the case, and this investment option does not apply to the District's other reserve funds.

Nation School would qualify as a reimbursable expense. Had District officials paid interest costs from the Nation School general fund for the interfund loans, it could have increased the District's State aid revenue by about \$16,300 during our audit period.¹⁰

In addition to not having enough cash on hand to fund the reserves, the Board's extensive use of reserves along with appropriating fund balance in the annual budgets left the general fund with unassigned fund balance deficits for the past three fiscal years.

Table 2: Analysis of Fund Balance – General Fund			
	2010-11 ^a	2011-12	2012-13
Total Fund Balance at Year End	\$2,756,110	\$2,748,806	\$2,574,346
Less: Restricted Fund Balance	\$2,995,766	\$2,307,311	\$2,082,311
Total Unrestricted Fund Balance (Deficit)	(\$239,656)	\$441,495	\$492,035
Less: Appropriated Fund Balance	\$550,000	\$550,000	\$550,000
Less: Encumbrances	\$195,606	\$50,292	\$82,465
Total Unassigned Fund Balance Deficit at Year End	(\$985,262)	(\$158,797)^b	(\$140,430)
^a Restated fund balance allocation per the 2011-12 fiscal year audited financial statements ^b One reason for the significant change between the 2010-11 and the 2011-12 fiscal years was the transfer of \$688,455 from the liability claims reserve to unassigned fund balance. See Liability Claims and Property Loss Reserves Section.			

Real Property Tax Law allows a district to retain “unexpended surplus funds” of up to 4 percent of the next year’s budget (excluding funds properly retained under other sections of law). However, the District’s “unexpended surplus funds” ranged from -6.1 percent to -0.8 percent over the last three completed fiscal years. The Board consistently appropriated \$550,000 as a financing source in the past few budgets even though it did not have sufficient fund balance available because it dedicated so much fund balance to reserves. The ongoing unassigned fund balance deficits limit the District’s flexibility when it comes to managing potential revenue shortfalls, emergencies or other unanticipated occurrences.

We also determined that the District had the following additional deficiencies in its reserves:

Liability Claims and Property Loss Reserves – Education Law authorizes school districts to establish and maintain reserves, not to exceed 3 percent of the annual budget, to cover property loss and liability claims. The primary purpose of this statute is to provide the ability to “self-insure” for all or portions of claims that would

¹⁰ We calculated the daily balance of the net amount due to the general fund by the Nation School general fund times the District’s daily money market rate.

typically be covered by insurance to reduce a district's insurance costs. Once established, these reserves may not be reduced below the total amounts estimated to be necessary to cover incurred but unsettled claims or lawsuits. The portion of reserve funds not allocated for unsettled claims or lawsuits may be used to pay insurance premiums on policies purchased to insure subsequent losses in areas previously self-insured upon dissolution of a district's self-insurance plan. Otherwise, payments from the funds may not be made for purposes except those for which the funds were established, without voter approval. Although District officials informed us that the District has insurance coverage for liability claims and property loss, the District was not fully insured because of coverage limits and deductibles. Claims in excess of coverage limits and deductibles may be financed with its reserve fund.

District officials inappropriately transferred \$688,455 from the liability claims reserve in the 2011-12 fiscal year to unassigned fund balance and \$50,000 to the unemployment insurance reserve. District officials also transferred \$190,000 in the 2012-13 fiscal year from the liability claims reserve to unrestricted fund balance. The 2012-13 transfer was inaccurately identified in the budget newsletter as a transfer from an employee benefit accrued liability reserve (EBALR). However, the District had not established or funded an EBALR and there is no authority for the District to use its liability claims reserve for employee benefit expenditures.¹¹ Furthermore, the transfers from the liability claims reserve were not approved by voters as required. As of June 30, 2013, the District had \$768,962 in the liability claims reserve fund and \$150,000 in the property loss reserve fund. The Board should evaluate the reasonableness of these reserve fund balances and seek voter approval if it is in the District's best interest to use the funds for purposes other than liability claims and property loss.

Unemployment Insurance Reserve – General Municipal Law (GML) authorizes districts to create this type of reserve to reimburse the State Unemployment Insurance Fund (SUIF) for payments made to claimants. If at the end of any fiscal year, moneys in the fund exceed amounts required to be paid into the SUIF, plus any additional amounts required to pay all pending claims, the Board, within 60 days of the close of the fiscal year, may elect to transfer all or part of the excess amounts to certain other reserve funds, or apply all or part of the excess to the budget appropriation of the next succeeding fiscal year. The District's payments to SUIF were only about \$38,250

¹¹ School districts are authorized under General Municipal Law to establish an EBALR fund to pay for cash payment of accrued sick, vacation and certain other accrued but unused leave time earned by employees, as well as expenses related to the reserve's administration.

in total (annual average of approximately \$7,650) over the past five years. The District's reserve balance as of June 30, 2013 would cover unemployment insurance claims for approximately 34 years. The Board has taken steps to reduce the balance in this reserve by applying \$35,000 of the excess funds to help finance its 2012-13 fiscal year budget. In addition, the Board applied another \$23,000 to finance 2013-14 fiscal year budget appropriations. District officials should perform an analysis of possible future claims and continue to use any excess to benefit District taxpayers. To do otherwise essentially results in real property tax levies that are higher than necessary.

Recommendations

1. The Board should adopt a comprehensive reserve policy that clearly communicates to District taxpayers the purpose and intent for establishing each reserve fund, the manner in which the Board will fund and maintain each reserve fund, the optimal or targeted funding levels and conditions under which each fund's assets will be used or replenished.
2. The Board should take remedial action to ratify the de facto reserves by adopting appropriate resolutions.
3. The Board should adopt resolutions when establishing or funding reserves, which identify specific amounts to be transferred into each specific reserve.
4. District officials should refrain from loaning reserve money to other funds except as permitted by law.
5. District officials should ensure that the Nation School general fund pays the general fund interest on funds loaned to the Nation School.
6. The Board should adopt a policy setting forth the reasonable amounts of "unexpended surplus funds" that the District should maintain, not to exceed the 4 percent statutory maximum.
7. The Board should review all reserve balances and determine if the amounts reserved are necessary, reasonable and in compliance with statutory requirements. To the extent that they are not, District officials should reduce the reserves to reasonable levels or discontinue the reserves in compliance with legal restrictions.
8. The Board should ensure that funds are expended from reserves only for the purpose for which the reserve was established or as otherwise provided by law.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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

LaFayette Central School District

LaFayette Jr./Sr. High
School
3122 Route 11 North
LaFayette, New York
13084

Big Picture School
5957 Route 20 West
LaFayette, New York
13084

C. Grant Grimshaw
Elementary School
5957 Route 20 West
LaFayette, New York
13084

Onondaga Nation School
Route 11A
R R #51 Box 270
Nedrow, New York
13120

February 24, 2014

Rebecca Wilcox, Chief Examiner
State Office Building
Room 409
333 E. Washington Street
Syracuse, NY 13202-1428

Ms. Wilcox,

The LaFayette Central School District's business office appreciates the opportunity to work with the Office of the State Comptroller. We view their role as assisting us in improving our operations. We agree with the recommendations from the audit period covering July 1, 2011 – June 30, 2013 and will comply with all recommendations. As the reader examines our response and corrective action plan, please note that the corrections necessary to address the findings of the state audit have begun and many can be addressed without making large changes in current processes.

Recommendation:

The Board should adopt a comprehensive reserve policy that clearly communicates to District taxpayers the purpose and intent for establishing each reserve fund, the manner in which the Board will fund and maintain each reserve fund, the optimal or targeted funding levels and conditions under which each fund's assets will be used or replenished.

Management's Response/Corrective Action Plan:

District concurs with the above recommendation and has a first reading of a reserve policy that was drafted by Erie I BOCES Policy Service on February 27, 2014.

Recommendation:

The Board should take remedial action to ratify the de facto reserves by adopting appropriate resolutions.

Management's Response/Corrective Action Plan:

The District will work with its counsel to create a certified resolution to adopt and ratify de facto reserves.

Recommendation:

The Board should adopt resolutions when establishing or funding reserves, which identify specific amounts to be transferred into each specific reserve.

Management's Response/Corrective Action Plan:

The District agrees it should adopt resolutions when establishing reserves and will do this when funding future reserves.

Recommendation:

District Officials should refrain from loaning reserve money to other funds except as permitted by law.

Management's Response/Corrective Action Plan:

The District agrees and will work on a fund balance management plan to be presented to the Board annually to ensure that reserves are held in separate accounts and are not loaned to other funds.

Recommendation:

District officials should ensure that the Nation School general fund pays the general fund interest on funds loaned to the Nation School.

Management's Response/Corrective Action Plan:

The District will borrow a Revenue Anticipation Note for the budget anticipated to be spent for the Nation School and therefore would not need to invoice the Nation School fund for interest.

Recommendation:

The Board should adopt a policy setting forth the reasonable amounts of "unexpended surplus funds" that the District should maintain, not to exceed the 4 percent statutory maximum.

Management's Response/Corrective Action Plan:

The District concurs with the above recommendation and has a first reading of an amended budget planning policy which included the 4 percent statute that was drafted by Erie I BOCES Policy Service on February 27, 2014.

Recommendation:

The Board should review all reserve balances and determine if the amounts reserved are necessary, reasonable and in compliance with statutory requirements. To the extent that they are not, District officials should reduce the reserves to reasonable levels or discontinue the reserves in compliance with legal restrictions.

Management's Response/Corrective Action Plan:

The District will review a fund balance management plan annually (beginning in June 2014) and make determinations on reserve levels and funding.

Recommendation:

The Board should ensure that funds are expended from reserves only for the purpose for which the reserve was established or as otherwise provided by law.

Management's Response/Corrective Action Plan:

The District concurs and will ensure that funds expended from reserves are for the purpose in which the reserve was established.

Again, we appreciate the efforts of the Office of State Comptroller and the auditors for their recommendations. The District has started to take steps to improve its processes and policies and will continue to review procedures on a regular basis.

Peter A. Tigh

Superintendent

Title

Tiffany Nesbitt

School Business Official

Title

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

The objective of this audit was to review the District's financial condition related to the establishment, funding and use of general fund reserves. To achieve our audit objective and obtain valid audit evidence, we performed the following audit procedures:

- We interviewed District officials and employees to obtain an understanding of the District's financial operations and determine if the District had a reserve policy in place.
- We reviewed Board minutes, Board resolutions, accounting records, audited financial statements, applicable statutes, and activity within the reserves to determine if reserves were properly established, funded and used according to statutory requirements of GML and Education Law.
- We reviewed the District's reserves for the audit period to determine if they were expended for their intended purpose, if Board actions are taken authorizing fund expenditures and if such expenditures are within the reserves framework and original intent.
- We evaluated the methods used to fund the reserves and the level of unexpended surplus funds in the general fund.
- We calculated the amount of interest that the Nation School should have paid the general fund using the money market interest rate in effect during our audit period.

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 objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

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