



Port Byron Central School District Financial Condition

Report of Examination

Period Covered:

July 1, 2012 — October 22, 2013

2014M-71



Thomas P. DiNapoli

Table of Contents

	Page
AUTHORITY LETTER	2
EXECUTIVE SUMMARY	3
INTRODUCTION	5
Background	5
Objective	5
Scope and Methodology	5
Comments of District Officials and Corrective Action	5
FINANCIAL CONDITION	7
Budgeting and Use of Fund Balance	7
Cost Savings	10
Multiyear Financial Plan	11
Recommendations	12
APPENDIX A Response From District Officials	13
APPENDIX B Audit Methodology and Standards	16
APPENDIX C How to Obtain Additional Copies of the Report	18
APPENDIX D Local Regional Office Listing	19

State of New York Office of the State Comptroller

Division of Local Government and School Accountability

July 2014

Dear School District Officials:

A top priority of the Office of the State Comptroller is to help school district officials manage district resources 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 to strengthen controls intended to safeguard district assets.

Following is a report of our audit of the Port Byron Central School District, entitled Financial Condition. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the General Municipal Law.

This audit's results and recommendations are resources for 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 Port Byron Central School District (District) is located in the Village of Port Byron and the Towns of Mentz, Montezuma, Conquest, Throop and Brutus, in Cayuga County, and the Town of Savannah in Wayne County. The District is governed by the Board of Education (Board) which comprises seven elected members. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools 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 the District's finances, maintaining accounting records and preparing financial reports.

The District has two schools in operation, located on the same campus, with approximately 1,000 students and 150 employees. During the 2012-13 fiscal year, the District had operating expenditures of approximately \$19.34 million, funded primarily with State aid and real property taxes. The District's budgeted general fund appropriations for the 2013-14 fiscal year were approximately \$20 million.

Scope and Objective

The objective of our audit was to examine the District's financial condition for the period July 1, 2012 through October 22, 2013. We expanded our scope back to fiscal year 2008-09 to review fund balance, budgeting and tax levy trends. We also expanded our scope forward to January 31, 2014 to review fund balance and budgeting trends and to project the District's financial position at the end of the 2013-14 fiscal year.

Our audit addressed the following related question:

- Did District officials take appropriate action to manage the District's financial condition?

Audit Results

District officials have generally taken appropriate action to manage the District's financial condition. Although the District generated operating surpluses and increased fund balance by \$1.4 million from fiscal years 2008-09 through 2010-11, for fiscal years 2011-12 and 2012-13 the Board adopted more reasonable budgets which resulted in actual planned operating deficits, which reduced fund balance by almost \$2 million. The Board also used excess reserve funds to pay off debt. Using current fiscal year data through January 2014, obtained from the Business Manager, we projected revenues and expenditures through the end of the 2013-14 fiscal year. Based on current trends and available information, we project the District slightly overestimated both revenues and expenditures. Therefore, the District should finish the current fiscal year with a small surplus.

In addition, the District has entered into inter-municipal agreements, as well as District-specific initiatives, that have resulted in cost-savings. For example, the District has an agreement for annual plowing services with the Town of Mentz. The Town is able to provide the plowing services at a lower cost than the District would incur to provide the same service. Finally, although the Board and District officials have developed some long-term financial planning, a multiyear long-term plan that addresses revenues and expenditures, as well as the use of fund balance and reserves, would greatly benefit the District.

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 planned to initiate corrective action.

Introduction

Background

The Port Byron Central School District (District) is located in the Village of Port Byron and the Towns of Mentz, Montezuma, Conquest, Throop and Brutus in Cayuga County and the Town of Savannah in Wayne County. The District is governed by the Board of Education (Board) which comprises seven elected members. 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 the District's finances, maintaining accounting records and preparing financial reports.

The District has two schools in operation, located on the same campus, with approximately 1,000 students and 150 employees. During the 2012-13 fiscal year, the District had operating expenditures of approximately \$19.34 million, funded primarily with State aid and real property taxes. The District's budgeted general fund appropriations for the 2013-14 fiscal year are approximately \$20 million.

Objective

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

- Did District officials take appropriate action to manage the District's financial condition?

Scope and Methodology

We examined the District's financial condition for the period July 1, 2012 through October 22, 2013. We expanded our scope back to fiscal year 2008-09 to review fund balance, budgeting and tax levy trends. We also expanded our scope forward to January 31, 2014 to review fund balance and budgeting trends and to project the District's financial position at the end of the 2013-14 fiscal year.

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 planned to initiate 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. We encourage the Board to make this plan available for public review in the District Clerk's office.

Financial Condition

A school district's financial condition is a primary factor in determining its ability to continue providing public educational services for students within the district. The Board, Superintendent and Business Manager are accountable to taxpayers for the use of District resources and are responsible for effective financial planning and management of District operations. District officials have a responsibility to ensure that the tax burden on their residents is not greater than necessary. Therefore, it is essential that officials develop reasonable budgets and seek opportunities to reduce costs and manage fund balance responsibly and in accordance with statute. Sound budgeting practices coupled with prudent fund balance management ensures that sufficient funding will be available to sustain operations, address unexpected occurrences and satisfy long-term obligations or future expenditures. Further, the Board should prepare a multiyear financial plan based on reasonable estimates that project future revenues, expenditures and reserve and fund balance amounts.

District officials have generally taken appropriate action to manage the District's financial condition. Although the District generated operating surpluses and increased fund balance by \$1.4 million from fiscal years 2008-09 through 2010-11, for fiscal years 2011-12 and 2012-13 the Board adopted more reasonable budgets which resulted in actual planned operating deficits, which reduced fund balance by almost \$2 million. The Board also used excess reserve funds to pay off debt. In addition, the District has entered into inter-municipal agreements, as well as District-specific initiatives, that have resulted in cost-savings. Finally, although the Board and District officials have developed some long-term financial planning, a multiyear long-term plan that addresses revenues and expenditures, as well as the use of fund balance and reserves, would greatly benefit the District.

Budgeting and Use of Fund Balance

Fund balance represents the cumulative residual resources from prior fiscal years that can be used to lower property taxes for the ensuing fiscal year. Unexpended surplus funds¹ can be appropriated in

¹ The Governmental Accounting Standards Board (GASB) issued Statement 54, which replaces the fund balance classifications of reserved and unreserved with new classifications: nonspendable, restricted and unrestricted (comprising committed, assigned and unassigned funds). The requirements of Statement 54 are effective for fiscal years ending June 30, 2011 and beyond. To ease comparability between fiscal years ending before and after the implementation of Statement 54, we will use the term "unexpended surplus funds" to refer to that portion of fund balance that was classified as unreserved, unappropriated (prior to Statement 54) and is now classified as unrestricted, less any amounts appropriated for the ensuing year's budget (after Statement 54).

ensuing years' budgets and used as a source of revenue to either lower property taxes, compensate for anticipated revenue shortfalls or help finance the construction of capital assets through budgeted transfers to a capital projects fund by creating a planned operating deficit. Budgetary estimates of expenditures (i.e., appropriations) should be based on known needs as well as historical trends. Similarly, revenue estimates should be based on known sources of revenue reflective of any identified trends.

The District planned general fund operating deficits for fiscal years 2008-09 through 2012-13. However, general fund operating deficits occurred only in fiscal years 2011-12 and 2012-13, due to the Board overestimating budgeted appropriations for fiscal years 2008-09 through 2010-11. As a result, instead of the total year-end fund balance decreasing by \$350,000 each year from 2008-09 through 2010-11, fund balance actually increased nearly \$1.4 million. Additionally, the Board overestimated appropriations for 2012-13, and the operating deficit was approximately \$210,000 less than originally planned. At the end of 2012-13, the fund balance had decreased \$2 million over a two-year period.

	FY 2010-11	FY 2011-12	FY 2012-13
Beginning Fund Balance	\$4,026,984	\$5,039,744	\$3,185,530
Appropriated Fund Balance	\$350,000	\$350,000	\$350,000
Appropriated Fund Balance Used	\$0	\$354,214	\$138,318
Operating Surplus/(Deficit)	\$1,012,760	(\$1,854,214) ^a	(\$138,318)
Year End Fund Balance ^b	\$5,039,744	\$3,185,530	\$3,047,212

^a Includes a one-time \$1.5 million debt service payment from the employee benefit accrued liability reserve funds. Therefore, after deducting this amount from total expenditures, the District's operating deficit was (\$354,214). We included this amount in our analysis for perspective, to show the change in fund balance that year due to the use of excess reserved fund balance to make this one-time payment.

^b Amounts include reserve fund balances. Fund balance did not exceed the 4 percent limitation.

Our analysis shows that the Board made improvements to the budgeting process starting in the 2011-12 fiscal year. The Board receives monthly budget and revenue status reports from the Business Manager, as well as a report which consists of a list of all District bank accounts and balances. The Board uses these reports to monitor the District's financial activity and condition, make budget transfers as necessary throughout the year and prepare budgets for the subsequent year. The District typically overestimated overall revenues² and appropriations³ for fiscal years 2008-09 through 2012-13. However, in general, budget-to-actual differences for specific revenues and expenditures were minimal, and subsequent year budget estimates were based on prior year actual amounts.

² Actual revenues were on average 4.6 percent less than the budgeted amounts.

³ Actual expenditures were on average 6.2 percent less than the budgeted appropriations.

Tax Levy – Legislation passed in 2011 limits the ability of school districts to raise taxes, limiting annual levy increases to 2 percent or the rate of inflation, whichever is lower, without a 60 percent majority approved voter override of the limit. Although the District has faced inconsistent State aid amounts over the past three years,⁴ officials have continued to maintain relatively consistent tax levy increases ranging from .80 percent to 1.20 percent.

	FY 2011-12	FY 2012-13	FY 2013-14
Tax Levy	\$5,722,400	\$5,768,179	\$5,837,397
Increase in Tax Levy	1.20%	0.80%	1.20%

Reserve Fund – Based on other legislation changes in 2011,⁵ school districts were able to reclassify excess funds in their employee benefit accrued liability reserve (EBALR) fund for use in general operations. During our audit of the District in 2008, the EBALR fund was determined to be excessively overfunded. However, at the time, it was not possible to remove or reclassify these funds. When the legislation was passed and the opportunity was presented, the District reclassified and used approximately \$1.5 million in excess EBALR funds in 2011-12. In 2011-12 the District appropriately budgeted for its use of fund balance. Although the operating deficit in this year totals approximately \$1.85 million, this was mainly due to a one-time debt service payment that was made using the excess EBALR funds.⁶ The remaining operating deficit of approximately \$350,000 was due to the planned use of fund balance.

As a result of the significant reduction in fund balance over the last two fiscal years, we analyzed the District’s financial condition for the current fiscal year. Using current fiscal year data through January 2014, obtained from the Business Manager, we projected revenues and expenditures through the end of the 2013-14 fiscal year. Based on current trends and available information, we project the District slightly overestimated both revenues and expenditures. Therefore, the District should finish the current fiscal year with a small surplus.⁷

The District has attempted to anticipate certain future needs and environmental factors in managing financial condition, and has been successful in minimizing tax levy increases for its residents. Although

⁴ Fiscal years 2010-11 through 2012-13

⁵ General Municipal Law

⁶ Using a one-time revenue for a one-time purpose such as debt reduction is considered a best practice.

⁷ This result does not represent a return to the budgeting practices that we described earlier but rather recognizes that uninterrupted operating deficits are not sustainable over time.

the District has improved its budgeting practices over the past few years, the need to continue to closely monitor the budget in the future is important, especially with limited reserves as secondary funding sources, because an unexpected expenditure or loss of revenue could result in an unbalanced budget.

Cost Savings

The Board and District officials should seek to provide services to District residents in the most efficient manner in order to limit tax increases. District officials should continually monitor operations and use available and acquired resources to control or reduce costs.

In addition to the Board being active in its role preparing and monitoring the budget, District officials have engaged, or plan to engage, in multiple cost-savings and efficiency opportunities in an effort to keep tax increases as low as possible. The District has implemented a variety of shared or inter-municipal services for cost-savings and efficiency purposes. For example:

- The District has an inter-municipal agreement for fuel services with local municipalities, including the Village of Port Byron, the Port Byron Fire Department, the Towns of Mentz and Montezuma and the Montezuma Fire District. The District maintains the fueling stations and bills each municipality for their usage on a monthly basis. The municipalities are billed usage rates that include a portion of the maintenance and personnel overhead costs for the District's fueling station. Additionally, the District is able to purchase fuel at a slightly reduced rate because of purchasing larger quantities, which is possible because of these agreements.
- The District has an agreement for annual plowing services with the Town of Mentz. The Town is able to provide the plowing services at a lower cost than the District would incur to provide the same service.
- Payroll and accounts payable services are shared with the Union Springs Central School District (USCSD). The District prepares payroll for both school districts, and the USCSD prepares accounts payable for both school districts. By sharing these functions with the USCSD, both districts benefit from an improved segregation of duties and efficiency.
- The District also shares certain extracurricular activities, and busing for these activities, with the USCSD. As a result, the District saves on supervision and transportation costs.
- The District receives services from Onondaga-Cortland-Madison BOCES, including information technology,

telephone and general business support. BOCES can supply these services at a lower cost than the District would incur if it was to provide them.

In addition, the Board continually analyzes operations and has implemented other cost-savings strategies to maintain a stable budget. Among these are the following:

- At the beginning of the 2012-13 school year, the District opted to resume control over cafeteria operations, which had previously been contracted for with an outside third-party vendor. District officials determined that the District was not receiving a cost savings through the third-party contractual agreement. The District was able to operate the cafeteria profitably after resuming operations.
- District officials have been working to contain costs in personal services, the District's largest budget category. Working in partnership with its employee unions, the District has been able to contain costs through contractual concessions. For example, recent collective bargaining agreements (CBAs) have included increases in the employees' share of health insurance costs, the elimination of prescription cards and the sunset of the District's reimbursement of retiree Medicare for employees retiring after June 30, 2014.
- Through attrition, the District plans to reorganize custodial duties and responsibilities and anticipates an overall savings of approximately \$30,000 to 40,000 annually from this reorganization.

Multiyear Financial Plan

A multiyear financial plan is a tool that school districts can use to improve the budget development process. Planning on a multiyear basis aids District officials in identifying developing revenue and expenditure trends, establishing long-term priorities and goals and considering the impact of near-term budgeting decisions on future fiscal years. It also allows District officials to assess the merits of alternative approaches (such as using unexpended surplus funds or establishing and using reserves) to finance District operations. Multiyear financial planning can also help District officials project the future costs of employee salaries and benefits provided for in CBAs. Any long-term financial plan should be monitored and updated on a continuing basis to provide a reliable framework for preparing budgets and to ensure that information used to guide decisions is current and accurate.

District officials currently do some strategic planning. However, District officials have not created a detailed multiyear plan that specifically projects future revenues and expenditures, and clearly

defines how reserve and unexpended surplus funds should be funded, maintained and expended. The District's current plan projects revenues, expenditures, real property tax revenues, State aid, total other revenues and year-end total fund balance. However, revenues and expenditures are only projected in total and are not based on individual budget line items or categories.

Additionally, the Board does not have a formal multiyear plan in place for reserve funds, including their use and funding, or for the amount of fund balance that the District plans to maintain each year. The Business Manager maintains a spreadsheet detailing the potential effects of funding reserves, or increasing fund balance, as compared to the effects of using District funds elsewhere. The Board and administration review this spreadsheet annually. However, this spreadsheet does not specifically detail the long-term plans for funding and use of reserves and fund balance and only details specific information for the subsequent budget year, not multiple years.

The Board and administration stated that projecting three to five years into the future for individual revenues and expenditures can often be difficult as well as subject to constant changes. The failure to develop a multiyear plan which includes specific estimates for revenues, expenditures, reserves and fund balance inhibits the District's ability to effectively manage its finances. This is increasingly important due to legislative changes in recent years which limit the ability of school districts to finance their operations through tax increases.⁸ Consequently, District officials need to remain cognizant of the future when strategically planning.

Recommendations

1. District officials should develop budgets with realistic estimates of appropriated fund balance.
2. The Board and District officials should develop a detailed multiyear financial plan for a three- to five-year period that projects detailed revenues and expenditures, as well as the anticipated funding and use of reserve funds and unexpended surplus funds.

⁸ As mentioned previously, school districts are now limited in their ability to raise taxes. Additionally, legislation surrounding the use of excess EBALR funds has been extended on an annual basis, although there are no guarantees this will continue. The District has already exhausted their use of these funds and therefore, would not have these funds available for use in future years.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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



THE PORT BYRON CENTRAL SCHOOL DISTRICT

30 Maple Avenue, Port Byron, New York 13140

Phone (315) 776-5728 Fax (315) 776-4050

Neil F. O'Brien
Superintendent

Patricia A. Shaw
Business Administrator

June 9, 2014

Edward V. Grant, Chief Examiner
Division of Local Government and School Accountability
Office of the State Comptroller
16 West Main Street
Rochester, New York 14614

Dear Chief Examiner Grant:

I would like, on behalf of the school board and community, to extend a heartfelt thank you to [REDACTED] and your staff for the positive and reaffirming audit. We have collectively worked diligently and with creativity to meet the extraordinary fiscal challenges of the past six years with a focus on providing a quality education while ensuring financial fidelity. The items listed of the creative steps we have taken to create more value for every dollar we spend are just the tip of the proverbial iceberg. These steps come from our ongoing process of planning for declining student population and support from the state along with stagnant revenue from the tax levy.

We would like for the audit to clearly identify the biggest challenge the school district has faced since the last visit from the Comptrollers Office to examine the financial condition of the district. This challenge is the continuing reductions of state aid know as the GEA (Gap Elimination Adjustment). While I appreciate the role of your office not to weigh in on the politics of taking away school aid in years of state budget surpluses, I cannot understand or support the omission of providing the GEA losses in your charts. In the upcoming school year alone, Port Byron will be shorted by \$889,000. This added to the past four years brings the total loss at over \$6,000,000 since the GEA was instituted during the real fiscal crisis.

The board of education will continue to strive for realistic budgets taking into account future revenue and expenditures. We will be able to do so with the ending the GEA and any other mechanism by the state to artificially diminish support to the school district. We support the concept of a five-year plan and clearly have been working with one when in strategic terms by the large iteration of proactive steps we have taken to reshape the operations of the school district. The formal CAP (Corrective Action Plan) is attached.

Sincerely, 

Neil OBrien
Superintendent of Schools

Port Byron Central School District
Financial Condition
2014M-71

For each recommendation included in the audit report, the following is our corrective action taken or proposed. For recommendations where corrective action has not been taken or proposed, we have included the following explanations.

Audit Recommendation

District officials should develop budgets with realistic estimates of appropriated fund balance.

Implementation Plan of Action

The district will continue to budget based on realistic revenues and expenditures with projections of fund balances. The ability to put together a budget that continues to move the district forward is hampered by the continuation of the GEA or Gap Elimination Adjustment.

Audit Recommendation

The Board and District officials should develop a multiyear financial plan for a three to five year period that projects detailed revenues and expenditures, as well as the anticipated funding and use of reserve funds and unexpended surplus funds.

Implementation Plan of Action

The district has made use of spreadsheets over the past decade with projections but is hampered by the political process in Albany in using them in a manner that would yield more than conjecture. We will continue to improve strategic planning including the use of five year plans.

Melinda Quanbeck BOE President

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, billed receivables, asset management, 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. In addition, we obtained information directly from the computerized financial databases and then analyzed it electronically using computer-assisted techniques. This approach provided us with additional information about the District's financial transactions as recorded in its databases. Further, we reviewed the District's internal controls and procedures over the computerized financial databases to help ensure that the information produced by such systems was reliable.

After reviewing the information gathered during our initial assessment, we determined where weaknesses existed and evaluated those weaknesses for the risk of potential fraud, theft and professional misconduct. We then decided on the reported objective and scope by selecting for audit the area most at risk. We selected the District's financial condition for further audit testing.

To accomplish the objective of this audit:

- We reviewed Board minutes, District policies, adopted budgets for the 2008-09 through 2013-14 fiscal years and audited financial statements.
- We compared budgeted revenues and appropriations to actual revenues and expenditures for 2008-09 through 2012-13 and identified any budget items with significant budget-to-actual variances.
- We examined tax levy increases from 2008-09 through 2013-14.
- We reviewed District reserve accounts and supporting documentation to determine appropriateness of funding levels and if proper procedures were followed for establishing those reserves.
- We reviewed the last five years of ST-3 financial information for 2008-09 through 2012-13 submitted to the State Education Department.
- We reviewed District accrued liabilities as of June 30, 2013 to determine if they are reasonable and supported.
- We reviewed a sample of encumbrances outstanding as of June 30, 2013, for vendors with total encumbrances outstanding of \$10,000 or greater, to determine if encumbrances were reasonable and legitimate.

- We performed a financial analysis of the District, including analyzing fund balance trends, reserve trends, cash balances and overall revenues and expenditures for 2008 through 2013.
- We reviewed revenue and expenditure information for July 1, 2013 through January 31, 2014 and used this information to project the District's financial position at the end of the 2013-14 fiscal year.

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.

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
Gabriel F. Deyo, Deputy Comptroller
Nathalie 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

Jeffrey D. Mazula, 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-Bufferalo@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
250 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