



Shelter Island Union Free School District Financial Condition

Report of Examination

Period Covered:

July 1, 2012 — December 31, 2013

2014M-132



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

August 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 district operations and Board of Education governance. Audits also can identify strategies to reduce district costs and to strengthen controls intended to safeguard district assets.

Following is a report of our audit of the Shelter Island Union Free 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*

Introduction

Background

The Shelter Island Union Free School District (District) is located in the Town of Shelter Island in Suffolk 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 day-to-day District management under the Board's direction. The Business Manager plays a key role in the budget development process and daily administration of the Business Office.

The District operates one school with approximately 230 students and 100 employees. The District's actual expenditures for the 2012-13 fiscal year were \$9.1 million, which were funded primarily with State aid, real property taxes and grants. Budgeted appropriations for the 2013-14 fiscal year were \$10 million.

Objective

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

- Did the Board and District officials provide adequate oversight and management of the District's budget and financial condition?

Scope and Methodology

We examined the District's financial condition for the period July 1, 2012 through December 31, 2013. We extended our scope to include the 2009-10 through 2011-12 fiscal years to analyze budgeting practices and fund balance 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 C 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 taken corrective action. Appendix B includes our comment on an issue raised in the District's response letter.

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.

Financial Condition

Prudent fund balance management, along with sound budgeting practices based on accurate estimates, help ensure that sufficient funding will be available to sustain operations, address unexpected occurrences and satisfy long-term obligations or future expenditures. Accurate budget estimates also help ensure that the real property tax levy is not greater than necessary. Sound fiscal management also includes maintaining sufficient balances in reserves to address long-term obligations or planned expenditures. District officials should adopt a policy and formal plans for governing the use of reserve funds and ensure that taxpayers are fully informed of all reserve funding and activity.

The Board planned operating deficits in its budgets for the 2009-10 through 2012-13 fiscal years and appropriated fund balance to help finance the ensuing year's operations. However, it underestimated revenues and overestimated expenditures when developing budgets, which caused the District to have operating surpluses totaling approximately \$1.2 million for these four years rather than deficits. As a result, the District did not use the appropriated fund balance as intended and instead accumulated unexpended surplus funds¹ at levels that were about 10 to 12 percent of the ensuing years' budgets, up to nearly three times greater than the amount allowed by law. We also found that the Board retained excessive amounts in the District's unemployment insurance reserve. These budgeting practices have resulted in taxpayers paying more than necessary to sustain District operations.

Budgeting and Fund Balance

The Board is responsible for preparing and presenting the District budget to the public for approval. In preparing the budget, the Board is responsible for estimating revenues and expenditures and determining how much unexpended surplus funds will be available at the end of the fiscal year and the expected real property tax levy. Revenue and expenditure estimates should be developed based on prior years' operating results, past expenditure trends, anticipated

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).

future needs and available information related to projected changes in significant revenues or expenditures. Accurate estimates help ensure that the real property taxes levied are not greater than necessary. Unrealistic budget estimates can be misleading and have a significant impact on the District's year-end unexpended surplus funds and financial condition.

A school district may retain a reasonable portion of fund balance at year end to use for cash flow, one-time expenditures, unexpected expenditures or to reduce the tax levy. However, Real Property Tax Law requires school districts to maintain their unexpended surplus fund balance at or below 4 percent of the ensuing year's appropriations. Any unexpended surplus funds that exceed the statutory limit must be transferred to legally established reserve funds or used to fund next year's appropriations, pay one-time expenditures or pay down debt. District officials should not appropriate unexpended surplus funds that will not be used to fund operations.

The Board did not develop reasonable spending plans with realistic estimates of expenditures and revenues. It also did not accurately project the amount of fund balance that it intended to use for District operations. The Board approved budgets with underestimated revenues and overestimated expenditures from the 2009-10 through 2012-13 fiscal years,² which generated combined operating surpluses of more than \$1.2 million (Table 1).

Table 1: General Fund – Budget vs. Actual

	2009-10	2010-11	2011-12	2012-13	Total
Budgeted Revenues	\$9,281,174	\$9,104,979	\$9,195,614	\$9,414,303	\$36,996,070
Actual Revenues	\$9,544,528	\$9,197,251	\$9,482,360	\$9,381,666	\$37,605,805
Variance	\$263,354	\$92,272	\$286,746	(\$32,637)	\$609,735
Budgeted Appropriations ^a	\$9,663,493	\$9,585,396	\$9,685,178	\$9,783,927	\$38,717,994
Actual Expenditures	\$8,861,272	\$9,189,102	\$9,232,756	\$9,109,242	\$36,392,372
Variance	\$802,221	\$396,294	\$452,422	\$674,685	\$2,325,622
Operating Surplus ^b	\$683,256	\$8,149	\$249,604	\$272,424	\$1,213,433
Fund Balance Appropriated, but not Used ^c	\$249,523	\$325,000	\$325,000	\$325,000	\$1,224,523
^a Includes prior year's encumbrances ^b The operating surplus is the difference between actual revenues and actual expenditures. ^c Does not include funds appropriated from the reserves					

² The Board overestimated revenues by \$32,637 during the 2012-13 fiscal year.

The Board adopted budgets during the past four fiscal years that included planned operating deficits and appropriated fund balance that totaled approximately \$1.2 million. However, because the District experienced operating surpluses in each of the four fiscal years, instead of operating deficits, it did not use any of the appropriated fund balance. Additionally, the District appropriated a total of \$247,362 from its reserve funds³ to help fund the budget in the first three of the four fiscal years reviewed, none of which was used. In the 2013-14 budget, the Board continued this budgeting practice by appropriating \$275,000 from fund balance and \$72,761⁴ from reserve funds to help fund 2013-14 operations.

The Board adopted budgets that generated operating surpluses because it did not consider historical data when preparing the budget. Underestimated revenues over the four year period amounted to more than \$600,000, and overestimated expenditures totaling \$2.3 million accounted for the majority of the budget variances, which were generally spread throughout the budget. For example, we found significant variances in contractual transportation and Social Security expenditures, which were overestimated by a total of \$930,511 during this period. The Board used more accurate estimates for these two appropriations in the 2013-14 adopted budget.⁵

Because the Board did not adopt budgets with accurate expenditure and revenue estimates, the District has retained excessive unexpended surplus funds. By June 30, 2013, unexpended surplus funds totaled more than \$1.2 million. Despite appropriating fund balance and transferring funds to reserves at the end of each fiscal year, the District reported year-end unexpended surplus funds of almost 10 to 12 percent of the ensuing year's budgets, which was nearly three times greater than the allowed 4 percent maximum.

³ The Board appropriated a total of \$54,362 from the unemployment insurance reserve and \$193,000 from the retirement contribution reserve from 2009-10 through 2011-12, which ultimately was not used to fund operations. Refer to the Reserves section for further information.

⁴ The Board appropriated \$49,500 from the unemployment insurance reserve and \$23,261 from the retirement contribution reserve to fund related expenditures.

⁵ The District's annual average expenditures for these two appropriations totaled \$654,414, and the District budgeted a total of \$650,032 in the 2013-14 budget for these two appropriations.

Table 2: Unexpended Surplus Funds

	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
Unexpended Surplus Funds	\$938,953	\$939,842	\$911,727	\$1,214,475
Ensuing Year's Appropriations	\$9,547,979	\$9,640,614	\$9,739,303	\$10,047,750
Unexpended Surplus Funds as a Percentage of the Ensuing Year's Budgeted Appropriations ^a	9.83%	9.75%	9.36%	12.09%

^a The percentages were calculated by dividing the end of the year unexpended surplus funds, less encumbrances, by the next year's adopted budget appropriations.

The District's last four independent audit reports contained findings related to the District's unexpended surplus fund balance exceeding the statutory limit. However, District officials have not developed a plan to reduce the District's unexpended surplus fund balance.

Because the Board adopted budgets that generated operating surpluses, appropriated fund balance that was not actually needed to finance operations and included fund balances that exceeded the amount allowed by law, the District levied real property taxes in amounts that were greater than necessary. In three of the four years we reviewed, the Board raised the property tax levy by an average of about 1.9 percent. Had District officials used more realistic budget estimates, they could have avoided accumulating excess fund balance and possibly reduced the tax levy.

Reserves

Reserve funds may be established by Board action, pursuant to various laws, to provide financing for specific purposes. The statutes under which the reserves are established determine how the reserves may be funded, expended or discontinued. Generally, school districts are not limited as to how much money can be held in reserves, but should maintain reserve balances that are reasonable. Funding reserves at greater-than-reasonable levels contributes to real property tax levies that are higher than necessary, because the excessive reserve balances are not being used to fund operations.

In addition, the Board should have a formal plan for the use of its reserves that defines how and when disbursements should be made, optimal targeted funding levels and procedures for maintaining appropriate and detailed reserve fund account documentation to record and monitor reserve activity and balances. Ideally, the Board should include amounts to be placed in reserve funds in the annual budget to inform voters of the Board's plan for funding reserves. It should not routinely fund reserves with excess fund balance at the end of the fiscal year, which is outside the budget process and is not as transparent to taxpayers.

The District's reserve fund policy requires the Board to periodically review the reserve funds. To facilitate this review, District officials

are required to prepare and submit to the Board an annual report that includes information pertaining to the initial establishment of reserves, dates and amounts paid into the reserves, interests earned in each reserve, and dates and amounts withdrawn from the reserve funds.

However, the policy does not define how reserve funds should be used. In addition, we found that District officials were not following the policy. They are not preparing and submitting annual reports for reserve funds to the Board, and they are not maintaining appropriate and complete documentation for use of the reserves, amounts of replenishments to the reserves and increases in funding. For example, in the 2011-12 fiscal year, the District appropriated \$100,000 from the retirement contribution reserve to fund a portion of the budget and at the end of the year transferred \$150,000 to the retirement contribution reserve. Instead of maintaining detailed and complete records of these activities, District officials included only an adjusting journal entry at the end of the year for the net addition of \$50,000 to the reserve fund.

As of June 30, 2013, the District had an employee benefit accrued liability reserve (EBALR), retirement contribution reserve, capital reserve and unemployment insurance reserve in the general fund totaling \$1,396,334. We analyzed these reserves for reasonableness and adherence to statutory requirements and found the EBALR, retirement contribution and capital reserves were funded at reasonable levels. However, the unemployment insurance reserve was funded at an excessive level that was ten times greater than the District's average annual unemployment costs⁶ during the past four fiscal years.

At the beginning of the 2009-10 fiscal year, the reserve fund had a balance of \$28,380. From the 2009-10 through 2012-13 fiscal years, the District paid a total of \$58,168 for unemployment insurance expenditures, with the annual payments each being less than \$29,215. However, at the end of each fiscal year, the Board transferred excess fund balance totaling \$175,000 into this reserve.

Although the Board transferred moneys into this fund, it did not use the moneys to pay for unemployment insurance payments. The Board instead levied real property taxes to pay these costs, while also increasing the reserve fund to an amount more than ten times the average annual unemployment insurance payment amount. As a result, at the end of the 2012-13 fiscal year, this reserve had a balance of \$149,731.

⁶ General Municipal Law restricts the use of the unemployment insurance reserve fund to payments of unemployment claims.

By maintaining excessive and/or unnecessary reserves and using budgeting practices that generate repeated operating surpluses, the Board and District officials have withheld funds from productive use and levied more property taxes than necessary.

Recommendations

1. The Board should use historical data from prior fiscal years to help it develop and adopt budgets that include realistic estimates of revenues and expenditures.
2. The Board should not appropriate unexpended surplus funds that will not be used to fund District operations.
3. The Board should ensure that the amount of the District's unexpended surplus fund balance is in compliance with Real Property Tax Law statutory limits.
4. District officials should develop a plan for the use of the surplus funds identified in this report in a manner that benefits taxpayers. Such uses could include, but are not limited to:
 - Increasing necessary reserves,
 - Paying off debt,
 - Financing one-time expenses, and
 - Reducing District property taxes.
5. The Board and District officials should amend its current reserve fund policy or develop a formal plan to define how reserves will be funded, how much will be reserved and when reserves will be used.
6. The Board should ensure that District officials comply with its reserve fund policy and submit annual reports to the Board and maintain complete and accurate records for all reserve funds.
7. The Board should review its unemployment insurance reserve and determine if the amount reserved is necessary and reasonable. To the extent that it is not, the Board should transfer moneys in this reserve to other reserves, in compliance with statutory directives.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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

SHELTER ISLAND UNION FREE SCHOOL DISTRICT



INTERIM SUPERINTENDENT/PRINCIPAL, *Jennifer Rylott*

ACADEMIC ADMINISTRATOR, *Jennifer Rylott*

DIRECTOR OF PHYSICAL EDUCATION & DISTRICT OPERATIONS *Todd Gulluscio*

DISTRICT CLERK, *Jacqueline Dunning*

DISTRICT TREASURER, *Deborah Vecchio*

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July 30, 2014

Mr. Ira McCracken, Chief Examiner
Hauppauge Regional Office
NYS Office Building, Room 3A10
250 Veterans Memorial Highway
Hauppauge, New York 11788-5533

Dear Mr. McCracken,

We would like to thank the Office of the State Controller for their careful review of the District's Financial Condition. We will consider the insights and recommendations of the Report as we develop plans to maintain and continuously improve our educational program, working within the fiscal constraints of both Shelter Island and New York State.

Each year the Board of Education publicly addresses the issues raised within by the OSC, when the District develops its annual budget and reviews the recommendations of its external auditors. Throughout each year, the Administration (with the Board's oversight and approval) engages in the day-by-day task of spending its authorized budget prudently and conscientiously. The school administration and the Board of Education will make use of the information and recommendations of the OSC's recently released Report as we move forward, annually re-examining our financial position and operating philosophy.

We would like to point out two facts noted in Table 1 of the Report. The General Fund expenditures in 2009-10 were \$8,861,272. Three years later, in 2012-13, the same Fund's expenditures were \$9,109,242. On average, General Fund expenditures grew less than \$83,000 (less than 1%) per year during that time. It is also noteworthy that expenditures were reduced by more than \$100,000 between 2011-12 and 2012-13. This indicates that the administration and the Board of Education are carefully managing the expenditures of the District.

While we have many similarities with other school districts throughout New York State, our unique geographic situation – a small school on an island – requires us to find different and creative ways to meet our educational mission, while respecting the limited resources of our tax payers. It is critical that we maintain a certain amount of flexibility in our annual and multi-year budgets, so that we can address unplanned expenses as well as opportunities for savings. Special Education requirements can change quickly, and significantly, with the arrival or departure of one new family requiring specialized services, or the sudden change in a single child's physical or educational needs. Health insurance rate increases in our small, remote East End location can (and do) differ significantly from those of other parts of New York. Competitive bidding for goods and services is unpredictable both in the prices proposed and the number of bids received, because of the time

See
Note 1
Page 14

and cost of ferriage. For these reasons, the limit of 4% (approximately \$400,000) for our unassigned fund balance – our contingency for emergencies – is very low for the potential financial exposure of our District. For this reason the Board has allowed the unassigned fund to be higher than the 4% limit.

In conclusion, we believe that the controls over expenditures and the relatively small surpluses indicate that the Administration and the Board of Education have judiciously managed District resources in an extremely difficult fiscal environment. This is reflected in the OSC's Fiscal Stress Monitoring System assessment of our District, in which we had no designation of fiscal stress of any level (www.osc.state.ny.us/localgov/fiscalmonitoring/pdf/schools/schools_summary_lists.pdf).

The fiscal 2014-15 budget and spending plans are in place and we are several months into this new fiscal year. We will consider the recommendations and develop a Corrective Action Plan within 90 days of the final date of the OSC Report. Future years' budgets will incorporate the insights and the guidance we have received from this OSC Examination of Fiscal Conditions.

Very truly yours,

 Jennifer Rylott
Interim Superintendent

www.shelterisland.k12.ny.us

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APPENDIX B

OSC COMMENT ON THE DISTRICT'S RESPONSE

Note 1

The District may face different challenges than other school districts, but Real Property Tax Law is applicable to all school districts. The Board has not adopted budgets with accurate revenue and expenditure estimates, which has contributed to the District's increase of unexpended surplus funds that are greater than 4 percent of the ensuing year's budget in violation of the law.

APPENDIX C

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, and payroll and personal services.

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 evaluated the District's internal controls 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 financial condition for further audit testing. To accomplish the objective of this audit and obtain valid audit evidence, our procedures included the following:

- We obtained an understanding of the District's internal control environment and specific controls that are significant to the District's budget process.
- We compared amounts reported in the District's externally audited financial statements with a trial balance, Treasurer's reports and bank statements to verify their reliability.
- We analyzed revenue and expenditure trends and budget-to-actual comparisons for the operating funds for fiscal years 2009-10 through 2012-13 and calculated the percentage of unexpended surplus funds compared with budget appropriations.
- We reviewed and analyzed the District's 2013-14 adopted budget.
- We reviewed and analyzed reported fund balance levels in comparison to amounts appropriated in adopted budgets.
- We interviewed District officials and employees to gain an understanding of the internal controls and related procedures regarding reserve funds, including the District's formal plans for how they were to be funded and used.
- We reviewed reserve funds to ensure that they were adequately funded, accounted for in the proper manner and in compliance with applicable laws.

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.

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