



# Valley Central School District Financial Condition

## Report of Examination

Period Covered:

July 1, 2012 — August 5, 2013

2014M-58



Thomas P. DiNapoli

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# State of New York Office of the State Comptroller

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## **Division of Local Government and School Accountability**

September 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 school 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 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 Valley 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 New York State 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 Valley Central School District (District) is located in Orange County. The Board of Education (Board) is responsible for establishing internal controls and overseeing the District's financial management. The Superintendent of Schools (Superintendent) serves as the District's chief executive officer and is responsible for day-to-day District management under the Board's direction.

For fiscal year 2012-13, the District had 4,652 students and 712 full-time employees. The District's budgeted general fund appropriations for the 2012-13 fiscal year were approximately \$90 million, funded primarily with real property taxes, charges for services and State and Federal aid.

## Objective

The objective of our audit was to review the District's financial condition and the Board's budgeting practices. Our audit addressed the following related question:

- Has the Board adopted realistic budgets?

## Scope and Methodology

We examined the District's budgeting practices, focusing on the general fund, for the period July 1, 2012 through August 5, 2013. To analyze the District's financial trends, we extended the audit period back to July 1, 2010.

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 disagreed with certain aspects of the findings and recommendations in our report, but indicated that they planned to implement some of our recommendations. Appendix B includes our comments on the issues 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 forwarded 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

A school district's financial condition is a factor in determining its ability to provide educational services. The responsibility for accurate and effective financial planning rests with the Board, Superintendent and the Assistant Superintendent for Business. The Board is responsible for ensuring that the tax levy is not greater than necessary for District operations. New York State Real Property Tax Law limits the amount of unrestricted, unappropriated fund balance a school district can retain to no more than 4 percent of the next year's budget appropriations. Therefore, it is essential that officials develop reasonable budgets, with accurate estimates of revenues and appropriations, and manage fund balance responsibly and in accordance with statute. Sound budgeting practices coupled with prudent fund balance management helps ensure that sufficient funding will be available to sustain operations, address unexpected occurrences and satisfy long-term obligations or future expenditures.

We reviewed budget-to-actual results for fiscal years 2010-11 through 2012-13 and found that District officials did not follow sound budgeting practices. District officials used a roll-over budget process by taking the prior year's actual revenues and expenditures and adding a percentage to that figure without taking into consideration prior years' trends and future conditions. This resulted in underestimated revenues and overestimated appropriations and, subsequently, accumulated fund balance. Over these three years, District officials underestimated revenues by a total of \$5.2 million and overestimated appropriations by a total of \$9.7 million in the adopted budgets. In addition, the District's fund balance has declined as a result of planned operating deficits and appropriating fund balance to finance the planned deficits. Specifically, the District's fund balance has decreased from approximately \$16.5 million beginning in fiscal year 2010-11 to about \$10.3 million in fiscal year 2012-13.

The Board and District officials have more accurately estimated revenues and appropriations in recent adopted budgets. However, given the significant reduction in fund balance, the Board and District officials must accurately estimate revenues and appropriations in future budgets.

### **Fund Balance**

An appropriation of fund balance is the use of unexpended resources from prior years to finance budgeted appropriations. Fund balance is a non-recurring financing source that can be used when a school district has accumulated an adequate level of surplus fund balance. However, budgets resulting in planned or unplanned operating

deficits will gradually deplete the unrestricted, unappropriated fund balance, ultimately leaving nothing available for financing future budgets. Eventually, the District will need to either increase revenues (e.g., property taxes) and/or decrease appropriations (e.g., services) to adopt a structurally balanced budget.

An operating deficit occurs when expenditures are greater than revenues. Over the past three fiscal years, the District had operating deficits ranging from approximately \$300,000 in fiscal year 2010-11 to \$2.8 million in fiscal year 2012-13. Fund balance was appropriated in each of the three years, for a cumulative total of approximately \$20.9 million, to finance the planned deficits, as shown in Table 1.

<b>Figure 1: General Fund Operating Deficits</b>			
	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>
Revenue	\$81,603,752	\$83,047,847	\$85,018,411
Expenditures	\$81,916,103	\$84,637,385	\$87,806,719
Operating Surplus/(Deficit)	(\$312,351)	(\$1,589,538)	(\$2,788,308)
Appropriated Fund Balance	\$7,528,654	\$6,867,761	\$6,546,758

## Revenue Estimates

In preparing the budget, the Board is responsible for estimating what the District will receive in revenue, how much fund balance will be available at fiscal year-end and what the expected tax levy will be. The process of estimating revenues usually begins with a historical analysis. Reviewing revenue trends over a three- to five-year period often is a fair indicator of future results. In addition, accurate year-to-date numbers with year-end estimates are necessary for the process. Further, during the period from when the budget is adopted by the voters until the tax levy is established, certain information becomes available, such as more accurate State aid estimates and fund balance data, that can be used to more accurately budget for revenues and appropriated fund balance.

District officials consistently presented, and the Board approved, budgets containing inaccurate revenue estimates. We compared the District’s general fund budgeted revenues with actual results of operations for the last three fiscal years as shown in Figure 2. For that period, District officials underestimated revenues by a total of approximately \$5.2 million.

<b>Figure 2: Underestimated Revenues</b>			
	<b>Estimated Revenue</b>	<b>Actual Revenue</b>	<b>Underestimated Revenue</b>
2010-11	\$79,531,161	\$81,603,752	\$2,072,591
2011-12	\$81,267,538	\$83,047,847	\$1,780,309
2012-13	\$83,677,000	\$85,018,411	\$1,341,411
<b>Total</b>	<b>\$244,475,699</b>	<b>\$249,670,010</b>	<b>\$5,194,311</b>

Revenue variances were primarily due to District officials’ failure to accurately recognize revenues from known sources, such as payments in lieu of taxes (PILOT), tuition and health services. For the three-year period, District officials underestimated these revenue sources by almost \$3 million. For example, PILOTs were underestimated by over \$2 million.

### **Appropriation Estimates**

It is important for appropriation estimates to be developed based on prior years’ operating results, past expenditure trends, anticipated future needs and available information from outside sources. Staff of each department and office estimate how much money they need to spend in the coming year. Estimates of appropriations include things like wages and salaries of employees, employee benefits, office supplies, insurance, utilities, printing costs, machinery and equipment, purchases of land and buildings and other budget items.

District officials consistently presented, and the Board approved, inaccurate appropriations for expenditures. We compared the District’s general fund budgeted appropriations with actual results of operations for the last three fiscal years as shown in Figure 3. For that period, District officials overestimated expenditures by a total of approximately \$9.7 million.

<b>Figure 3: Overestimated Appropriations</b>			
	<b>Appropriations</b>	<b>Actual Expenditures</b>	<b>Overestimated Appropriations</b>
2010-11	\$86,324,815	\$81,916,103	\$4,408,712
2011-12	\$87,845,299	\$84,637,385	\$3,207,914
2012-13	\$89,933,758	\$87,806,719	\$2,127,039
<b>Total</b>	<b>\$264,103,872</b>	<b>\$254,360,207</b>	<b>\$9,743,665</b>

The appropriation categories that were primarily overestimated were general support, instructional, employee benefits and debt service. District officials could easily have calculated and provided the Board with more accurate projections for each of these expenditure accounts. For example, employee benefit appropriations, which are based on



negotiated contracts, were overestimated by over \$6.5 million during that period.

Underestimating revenues and overestimating appropriations in the budget is misleading to District voters and taxpayers and can significantly impact the District's year-end fund balance and financial condition. District officials stated that the process that was followed, before the current Assistant Superintendent for Business assumed the office, was to prepare a roll-over budget by gathering estimates from department heads and then adding a percentage by which to increase to the budget. This process was not based on historical trends, anticipated future needs of the District or available information from outside sources. Therefore, this process did not generate realistic estimates of revenues and appropriations. The current Assistant Superintendent for Business' fiscal plan is that over the next couple of years the District's revenues and expenditures will be relatively in balance, as long as the District receives moderate State aid increases, causing less need for the use of fund balance.

## **Recommendations**

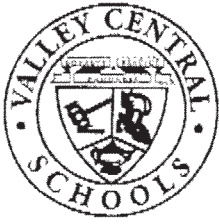
1. The Board should closely monitor the District's use of unrestricted, unappropriated fund balance to ensure that action is taken, if necessary, to identify the use of other funding sources for District operations if these funds are no longer available, or adjust appropriations accordingly.
2. The Board and District officials should develop realistic budgetary estimates using actual financial results from prior years to project revenues and expenditures.

## **APPENDIX A**

### **RESPONSE FROM DISTRICT OFFICIALS**

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

The District's response letter refers to an attachment that supports the response letter. Because the District's response letter provides sufficient detail of its actions, we did not include the attachment in Appendix A.



**VALLEY CENTRAL SCHOOL DISTRICT**  
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MONTGOMERY, NY 12549-2240  
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FAX: (845) 457-4319  
www.vcsd.k12.ny.us

OFFICE OF THE  
SUPERINTENDENT

RICHARD M. HOOLEY, Ed.D.

May 14, 2014

State of New York Office of the State Comptroller  
Newburgh Regional Office  
33 Airport Center Drive, Suite 103  
New Windsor, NY 12553  
Attention: [REDACTED]

Re: Response to Comptroller's Audit of the Valley Central School District for the  
Period July 1, 2012-August 5, 2013 (2014m-58).

Dear [REDACTED]

The Valley Central School District is in receipt of the Comptroller's Audit of the Valley Central School District for the period July 1, 2012 to August 5, 2013. The District would first like to express appreciation for the professionalism of the audit team and the constructive suggestions set forth in the draft Audit Report.

The Valley Central School District, its Board of Education and its Administrative Officers (hereinafter referred to as "The Valley Central School District" or "the District") have examined the aforementioned audit and respond as follows:

**RESPONSE:**

The District first of all is pleased to note that the audit contains no findings of fraud, misappropriation of funds, financial wrongdoing or other improprieties.

With regards to the actual findings of the Comptroller's Audit, The Valley Central School District both agrees and disagrees with parts of the findings.

The audit examined the District's budgeting practice from the school year 2010-11 through the school year 2012-13. The findings of the Comptroller can be summarized as follows:

1. The District's budget practices resulted in underestimated revenues and overestimated expenditures for the years in question.
2. The District appropriated Fund Balance to balance its budget for the years in question.
3. The Comptroller recommends that the District be careful about its use of Fund Balance and cut back on its use of Fund Balance and on its appropriations if Fund Balance gets too low.

The District disagrees with the first finding and agrees with the second and third finding.

#### **Finding # 1.**

In its findings for Valley Central, the Comptroller's Office suggests that Valley Central School District's budgets provided inaccurate estimates of revenues and expenditures as a result of the District's budgeting practices. The District notes that its budgeting practices during the period examined by the Comptroller's Office are widely accepted practices that are used by many school districts in New York State as part of their budgeting process. The total amount that actual revenues varied from the original estimates for the time period examined is 2.1 %, and the total amount that actual expenditures varied from the original estimates was 3.43 %.

See  
Note 1  
Page 15

Any budget is inherently an estimate of the revenues that will be received and the expenditures that will occur. It is impossible for any person or institution to predict either of these numbers perfectly. The District believes that 2.1 % is not an unreasonable percentage to vary from revenue estimates, and that 3.43 % is not an unrealistic percentage to vary from expenditure estimates. Many of the revenue sources that the District relies on, including State Aid and Payments In Lieu of Taxes (PILOTs) are estimates at the time that the budget is prepared, and the actual revenues will vary from the original estimates. The Comptroller's Office suggests that better estimates can be obtained after a budget is adopted by the District's voters, but New York State law does not allow the District to change its budget once it has been adopted by the District's voters. The District also believes that the variance in expenditure estimates is largely a function of its diligent efforts to control expenditures during the school year following the adoption of the budget by the voters. The District attempted to obtain from the Comptroller's Office a "target number" for variances for revenue and expenditures so that it knows what its goal should be for the future, but the Comptroller's Office was not able to provide "target numbers."

See  
Note 2  
Page 15

See  
Note 3  
Page 15

See  
Note 4  
Page 15

**Finding # 2.**

The District agrees with the second finding, that the District used Fund Balance to balance its budget during the time period in question.

The Comptroller's Office recently issued a publication which dealt with this issue. In the "Local Government Snapshot" for January of 2014, the Comptroller's Office points out that school revenue for the period examined and since have been severely reduced because of State and Federal Aid cuts followed by a period of capped State Aid growth and the implementation of a tax levy limit. (New York State Office of the State Comptroller, Local Government Snapshot, January 2014. A copy of this publication is attached to this report.) The District used Fund Balance from 2010 to 2013 to provide it with the revenue it needed to make up this reduction in order to continue to provide students with important educational programs.

The District also points out that in February of 2011, which was during the time period that the audit covers, New York State Governor Andrew Cuomo acknowledged that there were substantial cuts in State Aid to schools and strongly encouraged school districts to use their Fund Balances to cover shortages in State Aid.

The District set up a Financial Advisory Committee in the fall of 2013 to look at these issues. The Committee found that, as a result of the reduction in State Aid due to the Gap Elimination Adjustment that the state set in place for the 2009-10 school year and that continues to this day, the District used its Fund Balance from 2010-2011 until 2012-2013 to fund many of its programs. (Valley Central School District, Valley Central School District Financial Committee Report, May, 2014. A copy of this report is attached to this response.)

**Finding # 3.**

The District agrees that it should be careful about its use of Fund Balance and cut back on its use of Fund Balance and on its appropriations if Fund Balance gets too low.

The District would like to note that the comptroller's report states that:

*"Fund balance is a non-recurring financing source that can be used when a school district has accumulated an adequate level of surplus fund balance. However, budgets resulting in planned or unplanned operating deficits will gradually deplete the unrestricted unappropriated fund balance, ultimately leaving nothing available for financing future budgets. Eventually, the District will need to either increase revenues (e.g., property taxes) and/or decrease appropriations (e.g., services) to adopt a structurally balanced budget."*

The District agrees that it should be careful to try to avoid using Fund Balance to fund recurring expenditures in order to avoid depleting its Fund Balance, and that the appropriate mechanism to achieve this is to try to make sure that, whenever possible, all expenditures are paid for through equivalent revenues.

**CORRECTIVE ACTION PLAN:**

The District's Corrective Action Plan is to utilize appropriate data to create its budget and to not rely on Fund Balance as a recurring revenue source.

The District notes that the three budgets that the Comptroller's Office examines were all prepared by the District's previous Assistant Superintendent for Business. The two budgets prepared since that time (2013-2014 and 2014-2015) have been prepared using the following data to inform the revenue and appropriation estimates:

1. Historical Revenue and Spending Data
2. Estimates from staff of Future Spending Needs
3. Estimates of Spending for the Current Year

Furthermore, the District has already implemented the recommendations of the Comptroller's Office regarding the use of Fund Balance. Seeing that the District's Fund Balance was being reduced at a precipitous rate and that there was little prospect for replacing these funds in the future, the District chose to cut its use of Fund Balance for the 2013-2014 budget. This resulted in a reduction of appropriations through the elimination of full-time kindergarten, elementary art and music, reading programs, and JV and modified sports, among other programs. Because of increased State Aid, new contracts, and careful spending habits, the District was able to restore some (though not all) of these cuts in its 2014-2015 budget. However, the District was careful to not use additional Fund Balance as revenues in its 2014-2015 budgets.

Both budgets appropriate \$ 2,000,000 of Fund Balance, but only to provide a source of revenue for contingent expenditures. Both budgets attempted to balance revenues and expenditures as closely as possible and to not rely on Fund Balance as a recurring source of revenue. Fund Balance is intended to be used only to fund contingent expenditures.

As mentioned earlier, the District set up a Financial Advisory Committee to look into its financial situation. The Committee's recommendations were that the District should be extremely careful in its use of Fund Balance in the future and to avoid using Fund Balance as a recurring source of revenue. (Valley Central School District, Valley Central School District

Financial Committee Report, May, 2014. A copy of this report is attached to this response.) The actions of the District over the last two years have been in keeping with these findings.

Thus, the District has already implemented its Corrective Action Plan by using appropriate data to create its last two budgets and by eliminating its use of Fund Balance as a recurring revenue source in its last two budgets. The Comptroller's office acknowledges this in its Report. The District will attempt to continue to follow these guidelines in developing future budgets.

**APPENDICES:**

1. New York State Office of the State Comptroller, Local Government Snapshot, January 2014.
2. Valley Central School District, Valley Central School District Financial Committee Report, May, 2014.

Thank you again for your consideration and professionalism throughout this process. If I or my staff may be of any further assistance to you, please feel free to contact us.

Sincerely,

Richard M. Hooley, Ed.D.  
Superintendent of Schools

Attachments

## APPENDIX B

### OSC COMMENTS ON THE DISTRICT'S RESPONSE

#### Note 1

Realistic budget estimates that are close to the actual numbers can be developed when readily available financial information is used. The District historically and consistently underbudgeted revenues and overbudgeted expenditures even though relevant data was available that would have allowed for better estimates. The budget variances of approximately \$5.2 million in revenue estimates (2 percent) and \$9.7 million in expenditure estimates (3.7 percent) could have been avoided.

#### Note 2

While New York State Education Law does contain certain restrictions on increasing expenditures once the budget is approved by the voters,<sup>1</sup> there are no similar restrictions on making adjustments to the budget revenue estimates after voter approval of the budget, when more accurate revenue information becomes available. In fact, consistent with our report, the Commissioner of Education has stated that a school board is “required to use the best estimate of State aid that is reasonably available at the time the tax warrant is issued.”<sup>2</sup>

#### Note 3

The variance in expenditures was caused by the District’s practice of consistently overbudgeting expenditures.

#### Note 4

District officials were guided to the OSC publication “Understanding the Budget Process” and were informed that the budget should be developed using the most current and accurate information available. It is the District’s officials’ responsibility to understand the nature of the District’s revenues and expenditures and develop realistic estimates.

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<sup>1</sup> See Education Law Sections 1716, 2022 and 2023

<sup>2</sup> Appeal of Cook, Decision No. 15,736



## APPENDIX C

### AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess the District's financial condition and budgetary practices. To achieve our objective and obtain valid audit evidence, we focused on the general fund because it is the largest of the District's funds. We performed the following audit procedures:

- We reviewed the District's policies and procedures for developing and reporting information relevant to financial and budgeting activities. This included gaining information on the fiscal responsibilities of District officials.
- We interviewed District officials to determine what processes were in place and gain an understanding of the District's financial situation and budget processes.
- We reviewed and analyzed the District's financial records and reports for all funds, including balance sheets, budget reports, statements of revenues and expenditures and Board minutes.

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 D

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