



Commack Union Free School District Financial Condition and Fuel Inventory

Report of Examination

Period Covered:

July 1, 2013 – November 30, 2014

2015M-90



Thomas P. DiNapoli

Table of Contents

	Page
AUTHORITY LETTER	1
EXECUTIVE SUMMARY	2
INTRODUCTION	4
Background	4
Objective	4
Scope and Methodology	4
Comments of District Officials and Corrective Action	4
FINANCIAL CONDITION	6
Overestimated Expenditures	6
Appropriated Fund Balance	7
Recommendations	9
FUEL INVENTORY	10
Recommendations	11
APPENDIX A Response From District Officials	13
APPENDIX B Audit Methodology and Standards	16
APPENDIX C How to Obtain Additional Copies of the Report	17
APPENDIX D Local Regional Office Listing	18

State of New York Office of the State Comptroller

Division of Local Government and School Accountability

July 2015

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 Commack Union Free School District, entitled Financial Condition and Fuel Inventory. 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*



State of New York Office of the State Comptroller

EXECUTIVE SUMMARY

The Commack Union Free School District (District) is located in the Towns of Huntington and Smithtown in Suffolk County. The District is governed by the Board of Education (Board) which comprises five elected members. The Board is responsible for managing operations and ensuring that the District maintains a sound financial condition, which includes establishing internal controls over financial operations. The Board's President is the District's chief financial officer. The District Superintendent serves as the chief executive officer and is responsible, along with other administrative staff, for the District's day-to-day management under the Board's direction.

The District operates eight schools with more than 6,900 students and more than 1,300 full-time employees. The general fund budget appropriations for 2014-15 were \$183.2 million, funded primarily with real property taxes and State aid.

Scope and Objective

The objective of our audit was to evaluate the District's financial condition and controls over fuel inventory for the period July 1, 2013 through November 30, 2014. We extended our scope back to July 1, 2011 to analyze the District's financial condition and to provide perspective and background information. Our audit addressed the following related questions:

- Did the Board and District officials adopt reasonable budgets and adequately manage the District's financial condition?
- Did the District maintain complete and adequate fuel inventory records to safeguard its fuel?

Audit Results

The Board and District officials need to improve oversight of the District's budget process to adequately manage the District's financial condition. From 2011-12 through 2013-14, the District reported year-end unrestricted fund balance at levels that essentially complied with the 4 percent fund balance limitation.¹ This was accomplished, in part, by appropriating fund balance and funding reserves at year end. Over the past three years, District officials appropriated a total of nearly \$24 million of fund balance, which should have resulted in planned operating deficits each year. However, because the District overestimated expenditures in its adopted budgets, it experienced large operating

¹ New York State Real Property Tax Law limits the amount of fund balance which can be legally retained by District officials to no more than 4 percent of the next fiscal year's budgeted appropriations.

surpluses in 2011-12 and 2012-13 and did not use the appropriated fund balance in those years to finance operations. From 2011-12 through 2013-14, total actual revenues exceeded expenditures by as much as \$3.7 million, while only \$1.8 million of the nearly \$24 million of appropriated fund balance was used to finance operations. Had District officials used more realistic budget estimates, they could have avoided the accumulation of excess fund balance and possibly reduced the real property tax levy.

We also found that District officials did not maintain complete and adequate fuel inventory records to safeguard and account for its fuel. The head groundskeeper performed a monthly reconciliation of District fuel purchase and use records with the actual fuel on-hand. However, discrepancies were not investigated, even though any discrepancies not resolved within 48 hours must be reported to the New York State Department of Environmental Conservation. As a result, the District could not account for 1,876 gallons of gasoline (more than 5 percent of the gasoline purchased), valued at approximately \$5,628.

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 that they have initiated corrective action.

Introduction

Background

The Commack Union Free School District (District) is located in the Towns of Huntington and Smithtown in Suffolk County. The District is governed by the Board of Education (Board), which comprises five elected members. The Board is responsible for managing operations and ensuring that the District maintains a sound financial condition, which includes establishing internal controls over financial operations. The Board's President is the District's chief financial officer. The District Superintendent (Superintendent) serves as the chief executive officer and is responsible, along with other administrative staff, for the District's day-to-day management under the Board's direction.

The District operates eight schools with more than 6,900 students and more than 1,300 full-time employees. The general fund budgeted appropriations for 2014-15 were \$183.2 million, funded primarily with real property taxes and State aid.

Objective

The objective of our audit was to evaluate the District's financial condition and controls over fuel inventory. Our audit addressed the following related questions:

- Did the Board and District officials adopt reasonable budgets and adequately manage the District's financial condition?
- Did the District maintain complete and adequate fuel inventory records to safeguard its fuel?

Scope and Methodology

We examined the District's financial and fuel records for the period July 1, 2013 through November 30, 2014. We extended our scope back to July 1, 2011 to analyze the District's financial condition and to provide perspective and background information.

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 that they have initiated corrective action.

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of the General Municipal Law, Section 2116-a

(3)(c) of the New York State Education Law and Section 170.12 of the Commissioner of Education's Regulations, 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

The Board and Superintendent are responsible for adopting budgets that contain estimates of actual and necessary expenditures that are funded by realistic revenues. Sound budgeting provides sufficient funding for necessary operations and helps to ensure that the real property tax levy is not greater than necessary. Prudent fiscal management includes establishing reserves needed to address long-term obligations or planned future expenditures. Once the Board has addressed those issues, any remaining fund balance, exclusive of the amount allowed by law to be retained to address cash flow and unexpected occurrences,² should be used to reduce the property tax levy.

The Board and District officials need to improve their oversight of the District's budget process to adequately manage the District's financial condition. The District reported year-end unrestricted fund balance at levels that essentially complied with the 4 percent fund balance limit for fiscal years 2011-12 through 2013-14. This was accomplished, in part, by appropriating fund balance and funding reserves at year end.

Over the past three years, District officials appropriated a total of nearly \$24 million of fund balance, which should have resulted in planned operating deficits each year. However, because the District overestimated expenditures in its adopted budgets, it experienced large operating surpluses in 2011-12 and 2012-13 and did not use the appropriated fund balance in those years to finance operations. From 2011-12 through 2013-14, total actual revenues exceeded expenditures by as much as \$3.7 million, while only \$1.8 million of the nearly \$24 million of appropriated fund balance was used to finance operations. As a result, taxpayers have been paying more than necessary to fund District operations.

Overestimated Expenditures

When preparing the budget, the Board must estimate revenues, expenditures and the amount of fund balance that will be available at year end, some or all of which may be used to fund the ensuing year's appropriations. After taking these factors into account, the Board establishes the expected real property tax levy necessary to fund operations. Accurate estimates help ensure that the tax levy is not greater than necessary. Revenue and expenditure estimates should be developed based on prior years' operating results, past expenditure

² New York State Real Property Tax Law limits the amount of fund balance that can be legally retained by District officials to no more than 4 percent of the next fiscal year's budgeted appropriations.

trends, anticipated future needs and available information related to projected changes in significant revenues or expenditures. Unrealistic budget estimates can mislead District voters and taxpayers and have a significant impact on the District’s year-end fund balance and financial condition.

We compared the District’s budgeted revenues and expenditures with actual results of operations from 2011-12 through 2013-14. The District’s revenue estimates appeared reasonable and generally close to the actual revenues received. However, District officials consistently presented, and the Board approved, budgets which overestimated expenditures for these three years. As a result, District officials spent an average of approximately \$8.3 million less than planned each year. District officials indicated that this occurred because they work actively throughout the year to spend less than the amounts budgeted.

Figure 1: Overestimated Expenditures

Fiscal Year	Budgeted Appropriations ^a	Actual Expenditures	Overestimated Expenditures	Percentage of Overestimated Expenditures
2011-12	\$166,303,927	\$160,265,427	\$6,038,500	3.8%
2012-13	\$171,623,203	\$161,678,662	\$9,944,541	6.2%
2013-14	\$179,672,087	\$170,817,937	\$8,854,150	5.2%

^a Includes year-end encumbrances from the prior fiscal year

The majority of overestimated expenditures were for employee benefits and regular and special education instruction. District officials overestimated employee benefit costs by a total of \$8.9 million, regular instruction costs by \$4.5 million and special education instruction costs by \$3 million for the three-year period. Because the Board did not adopt budgets with more accurate expenditure estimates, unrestricted fund balance increased beyond 4 percent of the ensuing year’s budget. Had District officials used more reasonable budget estimates, they could have avoided the accumulation of excess fund balance and possibly reduced the tax levy.

Appropriated Fund Balance

Fund balance represents resources remaining from prior fiscal years. School districts may retain a portion of fund balance at year end for purposes of cash flow or unexpected expenditures. However, because the amount of fund balance retained cannot exceed 4 percent of the ensuing year’s budgeted appropriations, any excess amounts should be used to lower real property taxes, increase necessary reserve funds, pay for one-time expenditures or pay down debt. District officials should not appropriate fund balance or reserve funds simply to circumvent the statutory limit.

When fund balance is appropriated as a funding source, the expectation is that there will be a planned operating deficit in the ensuing fiscal year, financed by the amount of the appropriated fund balance. Conversely,

an operating surplus (when budgeted appropriations are not fully expended or expected revenues are greater than estimated) results in an increase in year-end fund balance. Sound budgeting practices provide that adopted annual budgets do not routinely appropriate fund balance that will not actually be used to fund operations. Instead of decreasing fund balance, as reflected in the budget presented to taxpayers, this practice increases the amount of fund balance.

The District reported year-end unrestricted funds in the general fund at levels that essentially complied with the 4 percent limit for 2011-12 through 2013-14. This was accomplished, in part by appropriating fund balance. Over the past three years, District officials appropriated a total of almost \$24 million of fund balance, which should have resulted in planned operating deficits each year. However, the District experienced operating surpluses in 2011-12 and 2012-13 and a smaller than planned operating deficit in 2013-14. Over this three-year period, total actual revenues exceeded actual expenditures by more than \$3.7 million and only \$1.8 million of the appropriated fund balance was used to finance operations.

Figure 2: Unrestricted Funds at Year End			
	2011-12	2012-13	2013-14
Beginning Fund Balance	\$10,461,120	\$12,470,261	\$16,454,069
Plus/(Less): Operating Surplus/(Deficit)	\$1,854,817	\$3,660,222	(\$1,752,429)
Unrestricted Funds Subtotal	\$12,315,937	\$16,130,483	\$14,701,640
Less: Appropriated Fund Balance	(\$5,700,000)	(\$9,677,165)	(\$8,332,052)
Plus: Transfers from Reserves	\$154,324	\$323,586	\$632,502
Less: Encumbrances	(\$278,523)	(\$285,166)	(\$322,925)
Total Unrestricted Funds at Year-End	\$6,491,738	\$6,491,738	\$6,679,165
Ensuing Year's Budgets	\$171,344,680	\$179,386,921	\$183,223,817
Reported Unrestricted Funds as a Percentage of Ensuing Year's Budget	3.8%	3.6%	3.6%
Effective Unrestricted Funds Resulting From Unused Appropriated Fund Balance	\$10,091,738	\$12,191,738	\$14,603,901
Effective Unrestricted Funds as a Percentage of Ensuing Year's Budget	5.9%	6.8%	8.0%

The District's practice of consistently planning operating deficits by appropriating unrestricted funds that were not needed to finance operations in effect caused the District to exceed the statutory limitation of unrestricted fund balance of no more than 4 percent of the ensuing year's appropriations. As a result, the District retained significantly more than the amount of unrestricted funds allowed.

Overestimating expenditures and unnecessarily appropriating fund balance caused available fund balance to appear to be within the legal limit. As a result, the Board and District officials have withheld

significant funds from productive use and have not adequately presented the District's financial condition to its residents.

Recommendations

The Board should:

1. Develop procedures to ensure it adopts more reasonable budgets to avoid raising more real property taxes than necessary.
2. Discontinue the practice of adopting budgets that result in the appropriation of unrestricted fund balance that will not be used to fund District operations.

Fuel Inventory

District officials are responsible for establishing procedures to provide assurance that vehicle fuel is accounted for and used for District purposes. The Director of Facilities is responsible for ensuring that fuel supplies are adequately safeguarded, accounted for and protected against the risk of loss, waste and misuse. To accomplish this, fuel supply tanks should be measured,³ before and after fuel delivery. This helps ensure that the District pays for the correct number of gallons of fuel received. Inventory records should be maintained to account for the amount of fuel purchased and used and the balance of fuel remaining in the tanks.

Inventory records should be periodically reconciled with physical inventories and any material discrepancies should be investigated and resolved. The New York State Department of Environmental Conservation (DEC) requires the operator of any facility with a combined underground storage capacity of more than 1,100 gallons to maintain daily inventory records to detect leaks.⁴ Failure to maintain and reconcile such records could result in DEC-ordered tests and facility inspections at the District's expense.

The District maintained one 2,500-gallon underground fuel storage tank for gasoline. During our audit period, the District purchased 35,769 gallons of gasoline at a total cost of \$107,928. Custodians, guards and grounds personnel are authorized to use gasoline to operate approximately 46 District vehicles plus other assorted small machines, such as lawnmowers and snow blowers. Whenever a District employee pumps gasoline, a fuel ticket must be completed to record the employee's name, date, vehicle number and the number of gallons pumped. The fuel tickets are then left in a box for the head groundskeeper to use when performing the daily inventory reconciliation. However, the District's records were not adequate to ensure it properly accounted for and safeguarded its fuel inventory.

The head groundskeeper recorded the daily total amounts of gasoline pumped as shown on the fuel tickets and any amounts purchased and he reconciled this to the physical fuel tank measurement⁵ each day. Differences were not investigated, even though the District's

³ For example, via the use of a measuring stick or tank gauge

⁴ Records must be kept for each tank and must include measurements of deliveries, usage, inventory on-hand and losses or gains. Records must be kept current, must account for all variables which could affect an apparent gain or loss and must be in accordance with generally accepted practices. The DEC also requires that records be maintained and made available for inspection for a period of not less than five years.

⁵ Tank stick reading

reconciliation form indicates that any discrepancies not resolved within 48 hours must be reported to the DEC.⁶ The District also uses a separate electronic system to monitor tank levels and detect leaks. The information from this system is manually recorded and periodically inspected by DEC personnel. However, the electronic records are not reconciled with the manual fuel inventory records.

District officials told us that differences in fuel measurements were never investigated because temperature variances can cause gasoline to expand and contract and any variances usually equal out after a few days. To illustrate the importance of reconciling the electronic records with the manual records, we compared the physical tank measurements with the electronic readings on February 24, 2015 and found a 43-gallon difference,⁷ about 3 percent, which District officials were unable to explain.

We attempted to reconcile the District’s fuel purchases for our audit period with the fuel tickets and physical tank measurements and found that 1,876 gallons of gasoline (more than 5 percent of the gasoline purchased), valued at approximately \$5,628,⁸ was unaccounted for.

Figure 3: Gasoline Inventory (in Gallons) as of November 30, 2014

Beginning Inventory ^a	Delivered	Used by District	Calculated Ending Inventory	Physical Ending Inventory ^a	Difference
1,045	35,769	34,307	2,507	631	1,876

^a Beginning Inventory and Physical Ending Inventory are based on the District’s records as of February 2015.

These discrepancies clearly illustrate the need for the Director of Facilities to periodically reconcile the manual and electronic inventory records to usage records and investigate significant differences. District officials had no explanation for the large discrepancies between the electronic and manual inventory records or between the manual inventory records and physical inventory. Without proper controls over fuel inventory, District officials have no assurance that fuel purchased by the District is properly accounted for and used for proper District purposes.

Recommendations

The Board and District officials should:

3. Adopt and implement written policies and procedures to ensure that the fuel supply is periodically measured and that

⁶ The District must investigate all differences greater than the industry standard for fuel temperature variances of .75 percent and report any unresolved differences to the DEC within 48 hours.

⁷ The tank stick reading showed 1,692 gallons and the electronic gauge showed 1,649 gallons on-hand.

⁸ From July 1, 2013 through November 30, 2014, the average price of gasoline was \$3.00 per gallon.

adequate fuel inventory records are maintained, including the beginning inventory and the quantities of fuel purchased, delivered, dispensed and on-hand.

The Director of Facilities should:

4. Periodically reconcile fuel inventory records and the electronic tank gauge to physical fuel tank measurements. Any differences should be promptly investigated and resolved.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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

COMMACK UNION FREE SCHOOL DISTRICT

HUBBS ADMINISTRATION CENTER

480 Clay Pitts Road
East Northport, NY 11731
Telephone: 631-912-2010
Telefax: 631-912-2240

DR. DONALD A. JAMES
Superintendent of Schools

MAILING ADDRESS:
P.O. Box 150
Commack, NY 11725

July 22, 2015

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

Dear Mr. McCracken:

The District thanks the Office of the State Comptroller for their time and effort in reviewing the internal controls of Commack Union Free School District and ultimately opining on our financial condition and fuel inventory. This response is offered based upon the understanding of certain changes to the draft report discussed with the Comptroller's Regional Office; in recognition that we discussed varying fiscal philosophies and the fact it is our belief the agreed upon changes will be incorporated into the final report issued.

Fuel Inventory

The audit revealed a weakness in our fuel inventory tracking processes that was disappointing to District Officials. While there was no evidence of theft or fraud, the District acknowledges the procedures established many years ago were not carried out properly.

The District has taken great care and effort to develop and implement new procedures to ensure that fuel supplies are adequately safeguarded, accounted for and protected against risk of loss or unidentified leakage. District Officials are concerned the previous system could have left the District vulnerable to Department of Environmental Conservation (DEC) ordered tests and facility inspections. District Officials responded swiftly and immediately to correct the daily reconciliation process to detect leaks and comply with DEC requirements.

To that end, the District has implemented the following changes:

1. The recording, monitoring and reconciling of fuel inventory has been assigned to a Senior Account Clerk; previous staff has been relieved of these duties. The Senior Account Clerk has been trained and understands the importance and responsibility of the function. The Director of Facilities actively reviews the reconciliation every ten working days. Significant discrepancies (if any) are to be brought to his attention daily.
2. A video surveillance system has been installed to monitor the area of the fuel tank/pump.
3. A Fleet Fuel Control System has been purchased and installed, providing secure employee, vehicle, and dispenser controls.

Ira McCracken, Chief Examiner
Page 2
July 22, 2015

4. District Officials are preparing a recommendation for the Board of Education to adopt written policies and procedures as suggested to codify the above steps implemented.

Financial Condition

The District thanks the examiners for the time they spent in the District reviewing various facets of operations and financial matters.

As recommended, the District will review the expenditure budget areas and the variables affecting such discussed in the audit report (regular and special education instruction and employee benefits) in depth and detail to assure reasonable estimates are presented.

Again, thank you for your time and attention.

Sincerely,

Dr. Donald A. James
Superintendent of Schools

cc: Board of Education

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

The objective of this audit was to evaluate the District's financial condition and the processes and procedures over the District's fuel inventory for the period July 1, 2013 through November 30, 2014. We expanded our scope period back to the 2011-12 fiscal year to analyze the District's financial condition.

To accomplish our audit objective and obtain valid audit evidence, our procedures included the following:

- We interviewed District officials and staff to obtain an understanding of budgeting practices and the fuel usage and inventory records maintained.
- We reviewed the Board minutes and policies and procedures regarding the District's fund balance, budgeting practices and fuel inventory.
- We reviewed annual financial statements and the accompanying management letters prepared by the District's independent public accountant.
- We analyzed revenue and expenditure trends and budget-to-actual comparisons for the operating funds for fiscal years 2011-12 through 2013-14 and calculated the percentage of unexpended funds compared with budgeted appropriations.
- We reviewed and analyzed reported fund balance levels in comparison with the amounts appropriated in adopted budgets.
- We compared fuel tank levels from the electronic monitoring system to the actual physical tank measurements on February 24, 2015 to determine whether the fuel monitoring system was accurate. When we selected this day, we had no expectation that more or fewer measurement errors would occur on that day than in any other day during the audit period.
- We performed a reconciliation of fuel inventory records for our audit period with the gallons of gasoline delivered to determine whether the District properly accounted for fuel used and remaining on-hand.

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,
Osego, 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