



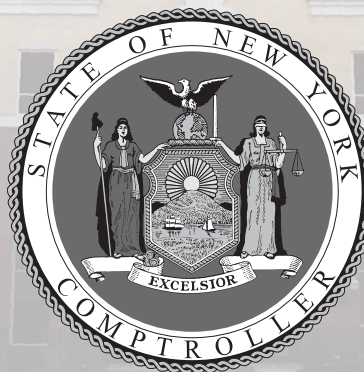
# Adirondack Central School District Financial Condition

## Report of Examination

Period Covered:

July 1, 2014 – February 29, 2016

2016M-184



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 2016

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 costs and to strengthen controls intended to safeguard district assets.

Following is a report of our audit of the Adirondack 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*

# Introduction

## Background

The Adirondack Central School District (District) is located in the Towns of Ohio, Russia and Webb in Herkimer County; the Towns of Lewis, Leyden, Lyonsdale and West Turin in Lewis County; and the Towns of Annsville, Ava, Boonville, Forestport, Lee, Remsen, Steuben and Western in Oneida County. The District is governed by the Board of Education (Board), which is composed of 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 Board appoints a Business Administrator who, along with other administrative staff, is actively involved with the day-to-day business operations.

The District operates five schools with approximately 1,300 students and 265 employees. The District's 2014-15 general fund expenditures were approximately \$27.7 million, which were funded primarily with State aid and real property taxes. The 2015-16 budgeted appropriations were approximately \$28.6 million.

## Objective

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

- Did the Board and District management develop realistic budgets and adequately manage the District's financial condition?

## Scope and Methodology

We examined the District's financial condition for the period July 1, 2014 through February 29, 2016. We extended our audit scope period back through the 2012-13 fiscal year to analyze historical fund balance, budget estimates and financial trends. In addition, we reviewed the District's 2016-17 adopted budget.

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 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 some of our findings and recommendations. Appendix B includes our comments on issues raised in the District's response.

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 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. 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 School Board should make the CAP available for public review in the District Clerk's office.

## Financial Condition

The Board, Superintendent and Business Administrator are responsible for making sound financial decisions in the best interest of the District, the students it serves and the residents who fund the District's programs and operations. Sound budgeting practices based on accurate estimates along with prudent fund balance management help ensure that sufficient funding will be available to sustain operations, address unexpected occurrences and satisfy long-term obligations and future expenditures. Fund balance represents resources remaining from prior fiscal years. School districts may retain a portion of fund balance within the limits established by New York State Real Property Tax Law (law). Currently, the law limits the amount of fund balance a school district can retain to no more than 4 percent of the next year's budget appropriations.

School districts are legally allowed to establish reserve funds, in accordance with applicable laws, and accumulate funds for certain future purposes (for example, capital projects or retirement expenditures). The Board should fund reserves appropriately, monitor reserve amounts and use them as intended for planned expenditures.

In recent years, the Board balanced its adopted budgets with appropriations of fund balance and reserves, which led to planned operating deficits from 2012-13 through 2014-15 and a \$2.2 million decline in the general fund balance.<sup>1</sup> While the District maintained over \$5.7 million in its reserve funds through 2014-15, it did not use the reserve funds as appropriated in the budgets. Officials primarily relied on unrestricted funds to finance the operating deficits, which caused the unrestricted fund balance<sup>2</sup> in the general fund, as reported by the District, to decline to about \$139,000 at the end of 2014-15. However, due to an overstatement of recorded liabilities, the actual unrestricted fund balance was approximately \$527,000 at the close of 2014-15, representing a 63 percent decline from 2012-13. The Board has subsequently continued to appropriate fund balance and reserve funds totaling at least \$1.45 million each year in the 2015-16 and 2016-17 adopted budgets. As a result, the District's general fund balance will likely continue to decline.

In addition, the school lunch fund was not self-sufficient and required advances and subsidies from the general fund to finance its operations.

<sup>1</sup> The District incurred planned operating deficits of \$102,196 in 2012-13, \$344,755 in 2014-15 and \$1,715,089 in 2014-15.

<sup>2</sup> Unrestricted fund balance is the total fund balance, less reserve funds, appropriated fund balance, encumbrances and nonspendable fund balance (related to prepaid expenses).

During 2013-14, the District improperly charged the school lunch fund's health insurance costs totaling over \$129,600 to the general fund to avoid a further deterioration of the lunch fund's financial condition. At the end of 2014-15, the lunch fund owed the general fund \$47,000 and in 2015-16 borrowed an additional \$20,000 to help with cash flow. Lastly, the Board has not developed a multiyear financial plan to address the declining fund balance and to guide the use of the reserve funds.

## **General Fund**

We reviewed budget-to-actual results for the fiscal years 2012-13 through 2014-15 and found that the Board generally adopted budgets with realistic estimates of revenues and expenditures. However, the reliance on appropriated fund balance as a financing source in the annual budgets has resulted in a significant reduction in the District's unrestricted fund balance. About \$5.8 million of the District's total fund balance at the end of 2014-15, which totaled approximately \$7 million,<sup>3</sup> is restricted for specific purposes in the District's five reserve funds<sup>4</sup> and the District must comply with statutory requirements to expend those funds. The unrestricted portion of fund balance retained at year-end serves as a financial cushion for unexpected events and maintaining cash flow.

The District reported unrestricted fund balance of \$138,667 at the end of the 2014-15 fiscal year. However, we found that the District's actual unrestricted fund balance was about \$527,000 at the end of 2014-15 (1.8 percent of the next year's appropriations, representing a 63 percent decline from 2012-13) due to an overstated liability that the District had carried on its books well after that liability had been satisfied. District officials told us the District had received more State aid for school buses purchased in the 1998-99 fiscal year than it was eligible for. However, based on correspondence from the New York State Education Department (SED) on file at the District, SED reduced the District's transportation aid over a five-year period and recouped the payment due from the District. Nonetheless, it is important for District officials to closely monitor the level of unrestricted fund balance to ensure it is not depleted to an insufficient level.

Additionally, District officials did not use reserves as planned to finance expenditures. In the 2012-13 through 2014-15 adopted budgets, the Board appropriated \$961,151 in fund balance as a financing source and included a "reserve contribution" (appropriated reserve funds) of \$627,382. However, the planned operating deficit in

<sup>3</sup> From the beginning of 2012-13 to the end of 2014-15, the total fund balance reported in the general fund declined 24 percent from \$9,175,891 to \$7,013,851.

<sup>4</sup> A capital reserve, employee benefit accrued liability reserve, retirement contribution reserve, unemployment insurance reserve and workers' compensation reserve



each of these years reduced the District's unrestricted fund balance but not the reserves. Although District officials did spend money from the capital reserve fund during the 2014-15 fiscal year, they did not actually use any of the reserve money that was appropriated in the adopted budgets.

For example, in its 2014-15 budget the District planned to use the retirement contribution reserve to help finance its \$650,000 employee retirement appropriation for the New York State and Local Retirement System; however, this retirement contribution was paid out of operating funds instead. Similarly, debt service payments of \$289,000 were made from operating funds rather than from a \$289,000 transfer from the debt reserve<sup>5</sup> as budgeted. The District had a \$1.7 million operating deficit at the end of 2014-15 which, because officials did not properly record the intended use of its retirement contribution and debt reserves for the 2014-15 fiscal year, reduced its reported unrestricted fund balance by approximately \$1.2 million.<sup>6</sup> District officials told us they did not know how the budgeted use of reserve funds is properly recorded in the District's accounting records, resulting in the reserve balances not being reduced as originally intended.

In February 2015 the Board attempted to mitigate this reduction in fund balance by improperly transferring approximately \$388,000 from the unemployment reserve to unrestricted fund balance. General Municipal Law allows a governing board, within 60 days of the close of a fiscal year, to transfer all or part of excess amounts in an unemployment reserve to certain other reserves or to apply all or part of the excess to budgeted appropriations. However, the Board did not act within the prescribed 60-day period.

In the District's 2015-16 budget, the Board appropriated the same amounts of fund balance as in the previous three years and debt reserve funds as in the previous year (2014-15), as well as a \$489,789 appropriation from the retirement contribution reserve, for a total planned operating deficit of over \$1.7 million. District officials told us that their projected operating deficit for the 2015-16 fiscal year would be significantly less than the anticipated \$1.7 million deficit when the budget was adopted, and our review of budget-to-actual revenues and expenditures as of February 2016 supports this view.<sup>7</sup> However, the further reduction in fund

<sup>5</sup> The debt reserve is recorded in the debt service fund. The money in this reserve stemmed from unspent bond proceeds from a capital project that District officials planned to transfer to the general fund to pay the annual bond principal and interest.

<sup>6</sup> In January 2015 the Board transferred \$520,000 from the capital reserve to the capital projects fund to help pay for a building project, approved by District voters. The District's \$1.7 million operating deficit in 2014-15 was financed by this \$520,000 appropriation from the capital reserve and the remaining \$1.2 million was financed with unrestricted funds.

<sup>7</sup> We project an operating deficit of approximately \$275,200 for 2015-16.



balance will weaken the District's financial condition. In its budget for 2016-17, the Board repeated the previous year's appropriations of fund balance and retirement contribution reserve funds. An ongoing reliance on the appropriation of fund balance will perpetuate annual operating deficits and gradually deplete fund balance until it is no longer available to finance successive budgets. As a result, the Board will need to replace fund balance as a financing source with recurring revenues, cut costs or both to balance future budgets.

## **School Lunch Fund**

According to SED guidelines, the school lunch fund's budgeted appropriations must balance with its estimated revenues. The lunch fund budget is not submitted to the voters for approval. Only the budgeted subsidy, if any, from the general fund requires voter approval. If the school lunch fund does have to resort to additional temporary advances (loans) from the general fund, there must be a reasonable plan for repaying the interfund loans.

Over the three-year period July 1, 2012 through June 30, 2015, the lunch fund incurred operating deficits totaling \$73,400 in the 2012-13 and 2014-15 fiscal years<sup>8</sup> while reporting a \$109,000 operating surplus at the end of the 2013-14 fiscal year. However, this reported operating surplus is misleading because the school lunch fund's health insurance costs of over \$129,600 were paid from the general fund.<sup>9</sup> Had these expenditures been charged to the lunch fund as appropriate, it would have incurred an operating deficit of approximately \$20,600 for the 2013-14 year, bringing the average annual operating deficit to \$31,400 over the three-year period. In addition, the lunch fund would have ultimately ended the 2014-15 fiscal year with a deficit fund balance of over \$120,000, rather than the \$9,500 fund balance reported. At the end of the 2014-15 fiscal year, the lunch fund also owed \$47,246 to the general fund due to interfund advances over several years, and borrowed another \$20,000 during 2015-16. Given the lunch fund's ongoing reliance on advances from the general fund and its failure to be self-sufficient, it is unlikely to repay the \$68,000 currently owed to the general fund by the close of 2015-16. In addition, District officials said that the 2016-17 proposed budget contains an additional \$10,000 transfer from the general fund to supplement lunch fund operations.

Officials anticipate the situation likely getting worse due to a mandate that requires the District to employ a full-time nutritionist in the coming year. The Business Administrator told us she contacted an outside vendor to determine the feasibility of outsourcing the school lunch fund operations while retaining staff onsite to operate the lunch

<sup>8</sup> A \$30,599 deficit in 2012-13 and a \$42,837 deficit in 2014-15

<sup>9</sup> The District reported a deficit fund balance in the school lunch fund of \$56,800 at the end of the 2012-13 fiscal year. The reported fund balance increased to \$52,300 at the end of 2013-14 after the health insurance costs were charged to the general fund.

program, but this option was not cost-effective. Therefore, the Board and District officials must continue looking for ways to change their operations to make the school lunch fund more self-sufficient so it can repay the advances from the general fund.

## **Multiyear Planning**

Planning on a multiyear basis enables District officials to identify developing revenue and expenditure trends, establish long-term priorities and goals and consider the impact of near-term budgeting decisions on future fiscal years. It also allows them to assess the merits of alternative approaches (such as appropriating fund balance or establishing and using reserves) to finance operations. Any long-term financial plan must 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.

The Board has not developed a multiyear financial plan to define how reserves and unrestricted fund balance will be used. According to Board members we interviewed, the Board often discussed these issues but has not developed a written plan to address them. A well-designed long-term plan can assist the Board in making timely and informed decisions about the District's programs and operations and help it rebuild the fund balances in the general and school lunch funds.

## **Recommendations**

The Board and District officials should:

1. Carefully consider the amount of available fund balance and reserves appropriated to fund future budgets and ensure that a reasonable amount of unrestricted fund balance is retained. When reserve funds are appropriated in the budget, the Board should identify the reserve funds it plans to use.
2. Ensure that liability for overpayments is adjusted and the correct amount is reported.
3. Ensure that reserve funds are used for the authorized and intended purposes in compliance with applicable laws.
4. Take the necessary steps to ensure that the school lunch fund becomes self-sufficient. Such measures could include ways to increase revenue, cut costs or both so that the school lunch fund can repay its loans to the general fund.
5. Develop a comprehensive multiyear financial plan to establish long-term objectives for funding long-term needs, provide a framework for future budgets and guide the District's management of financial condition. This plan should be periodically reviewed and updated as appropriate.

## **APPENDIX A**

### **RESPONSE FROM DISTRICT OFFICIALS**

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



# ADIRONDACK CENTRAL SCHOOL



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(315) 942-9200 Ext. 1800

*Edward S. Niznik, Superintendent*

September 9, 2016

Rebecca Wilcox, Chief Examiner  
Office of State Comptroller  
State Office Building Room 409  
333 E. Washington Street  
Syracuse, New York 13309

Unit Name: Adirondack Central School District  
Audit Report Title: Financial Condition  
Audit Report Number: 2016M-184

Dear Ms. Wilcox:

Adirondack Central School District is in receipt of the Draft Financial Condition Report of Examination for the period of July 1, 2014 to February 29, 2016. We would like to thank you for professionalism shown by the audit personnel throughout the process. The District is pleased that the audit showed no findings of fraud, waste or abuse. This letter will serve as the District's response to the audit.

## **Recommendations:**

1. Carefully consider the amount of available fund balance and reserves appropriated to fund future budgets and ensure that a reasonable amount of unrestricted fund balance is retained. When reserve funds are appropriated in the budget, the Board should identify the reserve funds it plans to use.

**District Response/Action:** For the last ten years, the district has weathered times of state fiscal instability and turmoil with no greater than a three percent tax levy increase. During this time the district not only maintained but increased programs and opportunities for students. In the past, the NYS Comptroller's Office has been concerned with the balance in the unappropriated, unreserved fund balance and the district's duty to stay below four percent. During this period the district diligently balanced tax levy and unreserved unappropriated fund balance with district needs. The district funded reserves legally and appropriately to ensure the stability of the district in the future. As financial stresses become more significant, the district utilized their reserves as needed.

See  
Note 1  
Page 12



2. Ensure that liability for overpayments is adjusted and correct amount is reported.

**District Response/Action:** In an effort to safeguard the district's financial stability, a liability for overpayments was created for a perceived overpayment in state aid. Since this overpayment is no longer a liability, it has been adjusted back to the general fund.

3. Ensure that reserve funds are used for the authorized and intended purposes in compliance with applicable laws.

**District Response Action:** During the Board of Education annual review of reserves and fund balance, it determined the balance in the unemployment reserve was beyond the current liability. In an effort to save the taxpayers from an unnecessary tax levy increase, the board transferred the unemployment reserve to the unappropriated fund balance. The statement in the report that "the district officials did not know how to transfer out of a reserve" is inaccurate. All laws were followed with the transfer; however it did not meet the time guidelines for the transfer. The board's first and foremost responsibility to the taxpayers was addressed with moving the money, despite the comptroller's concerns regarding timeline.

See  
Note 2  
Page 12

4. Take necessary steps to ensure that the school lunch fund becomes self-sufficient. Such measures could include ways to increase revenue and/or cut costs so that the school lunch fund can repay its loans to the general fund.

**District Response Action:** The federal guidelines coupled with increasing health insurance costs have made it impossible for the school lunch fund to become self-sufficient. Until changes are made to the federal food mandates, there is no solution to the school lunch fund deficit.

See  
Note 3  
Page 12

5. Develop a comprehensive multiyear financial plan to establish long-term objectives for funding long-term needs, provide a framework for future budgets and guide the District's management of financial condition. This plan should be periodically reviewed and updated as appropriate.

**District Response/Action:** The district has been working for a number of years to maintain and continue its excellent record in minimal tax increase while maintaining and expanding programs for the students. The district will continue long term financial planning but will create a more formal record of its multiyear plan.

On behalf of the Adirondack Central School District, thank you for the opportunity to respond to the audit report.

Sincerely,

Edward S. Niznik

## **APPENDIX B**

### **OSC COMMENTS ON THE DISTRICT'S RESPONSE**

#### **Note 1**

Although the District has accumulated money in its reserve funds, it did not use the reserve funds appropriated in the adopted budgets during our audit period.

#### **Note 2**

Our report states: "District officials told us they did not know how the budgeted use of reserve funds is properly recorded in the District's accounting records..." This statement is based on our discussions with District officials, who explained why the reserve fund balances were not reduced as originally budgeted. It does not relate to the February 2015 transfer from the unemployment reserve.

#### **Note 3**

Although federal guidelines and increasing costs affect lunch fund operations, the District should nonetheless seek out opportunities to work toward making the school lunch fund self-sufficient.



## APPENDIX C

### AUDIT METHODOLOGY AND STANDARDS

To accomplish our objective, we interviewed District officials and employees, tested selected records and examined pertinent documents for the period July 1, 2014 through February 29, 2016. To analyze the District's historical fund balance, budget estimates and financial trends, we extended our audit scope period back through the 2012-13 fiscal year. We also reviewed the District's 2016-17 adopted budget. Our examination included the following procedures:

- We interviewed District officials to gain an understanding of their budget development process and monitoring process and to determine whether the District adopted multiyear financial plans. In addition, we interviewed Board members to determine their understanding of the budget and information provided to them at budget time.
- We interviewed District officials and Board members to determine whether they have an understanding of the appropriation of fund balance and reserves and their overall effect on fund balance.
- We reviewed and analyzed the District's financial records and reports for all funds, including annual budgets, annual reports, bank statements, budget status reports and general ledgers.
- We determined whether interfund transfers are allowed and authorized by statute and were supported, and if interfund loans and advances are in balance and properly classified, recorded and reported.
- We verified the accounts payable balances and identified if any unrecorded liabilities existed at the end of the 2014-15 fiscal year.
- We verified accounts receivable balances at the end of the 2014-15 fiscal year and reviewed if they were valid and collectible in a timely manner to meet current District needs.

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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