



Town of German Flatts Fiscal Stress

Report of Examination

Period Covered:

January 1, 2014 — May 31, 2015

2015M-217



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

November 2015

Dear Town Officials:

A top priority of the Office of the State Comptroller is to help local government officials manage government resources efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support government operations. The Comptroller oversees the fiscal affairs of local governments statewide, as well as 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 local government assets.

Following is a report of our audit of the Town of German Flatts, entitled Fiscal Stress. 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 local government 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 Town of German Flatts (Town) is located in Herkimer County (County) and serves approximately 13,000 residents. The Town is governed by the Town Board (Board) which comprises the Town Supervisor (Supervisor) and four Board members. The Supervisor, who serves as the Town's chief fiscal officer and budget officer, is responsible for receiving and disbursing Town moneys, maintaining the accounting records and providing financial reports. The Supervisor is assisted by a full-time bookkeeper and an outside accountant. The Town's budgeted appropriations for 2015 are \$2.3 million and are primarily funded with real property taxes and State and federal aid.

Objective

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

- Does the Board adopt realistic budgets that are structurally balanced and does it properly manage fund balance?

Scope and Methodology

We examined the Town's financial condition for the period January 1, 2014 through May 31, 2015. We extended our scope back to 2012 to analyze financial trends in prior years.

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 Local Officials and Corrective Action

The results of our audit and recommendations have been discussed with Town officials, and their comments, which appear in Appendix A, have been considered in preparing this report. Town officials generally agreed with our recommendations and indicated they plan to take corrective action.

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and forwarded to our office within 90 days, pursuant to Section 35 of the General Municipal Law. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board to make this plan available for public review in the Town Clerk's office.

Fiscal Stress

Financial condition may be defined as a town's ability to balance recurring expenditure needs with recurring revenue sources, while providing desired services on a continuing basis. A town in good financial condition generally maintains adequate service levels during fiscal downturns and develops resources to meet future needs. Conversely, a town in fiscal distress usually struggles to balance its budget, can suffer through disruptive service level declines, has limited resources to finance future needs and may have minimal cash available to pay current liabilities. Town officials have a responsibility to taxpayers to ensure that their tax burden is not greater than necessary. To fulfill this responsibility, it is essential that town officials develop reasonable budgets and manage fund balance responsibly. Finally, town officials should develop detailed multiyear plans to allow them to set long-term priorities and work toward goals.

The Board did not adopt realistic and structurally balanced budgets and did not properly manage fund balance. The Board did not adopt a policy to determine the amount of fund balance to be maintained and adopted town-wide (TW) general fund budgets that relied too heavily on appropriated fund balance as a financing source. The Board did not require estimates of year-end fund balances to help determine the amount of fund balance to apply to the next year's budget. In addition, budget estimates for expenditures in the TW general fund were not reasonable and the fund relied on revenue anticipation notes (RAN) to fund operations. As a result of unrealistic budget estimates and a lack of budget monitoring during the year, the TW general fund balance declined from \$358,728 at the beginning of 2012 to a deficit of \$335,025 at the end of 2014. This deficit fund balance represents about 30 percent of the 2015 budgeted appropriations for this fund.

In 2013, the Town suffered significant flood damage which contributed to the \$258,758 deficit fund balance in the part-town highway fund at the end of 2013. The fund balance in this fund improved to \$3,845 at the end of 2014, due largely to receiving funds from the Federal Emergency Management Agency (FEMA). However, this fund balance represents less than 1 percent of the 2015 budget and it provides very little financial cushion for managing unforeseen events. Additionally, the Board has not developed a multiyear financial and capital plan to address long-term priorities. As a result, the Town's ability to react to external influences, provide basic services and plan for capital needs is diminished.

Fund Balance and Budgeting

Maintaining a reasonable level of fund balance is necessary to ensure long-term financial stability. It is important for the Board to adopt a policy that addresses the level of fund balances to be maintained and to use the policy in the annual budgeting process to help ensure these fund balance levels are adequate.¹ Appropriated fund balance is the portion of fund balance estimated to be available that is designated to help finance the operations of a fund for the subsequent year. The Town may choose to appropriate some of its fund balance to offset a planned imbalance between estimated revenues and expenditures (planned operating deficit). This is an acceptable budgeting practice provided that the Town reasonably estimates that it will have an adequate level of unrestricted fund balance available at the end of the fiscal year. However, if the Town appropriates too much fund balance or has operating deficits each year, it gradually depletes the fund balance and can result in a deficit fund balance. In addition, the Board should develop reasonable budget estimates and monitor year-to-date revenues and expenditures against corresponding budget estimates to ensure corrective action is taken or ensure that budget amendments are implemented before the fund's financial condition is negatively affected. Also, monitoring a budget is important to ensure that no fund or appropriation account is overexpended throughout the year.

The Board did not develop reasonable budget estimates and did not adequately monitor the budget during the year. Therefore, significant variances occurred between budget estimates and actual results in the TW general fund. In addition, although highway repair expenditures increased as a result of a flood in 2013, unrealistic budget estimates for a planned flood mitigation project that began prior to the flood negatively impacted the part-town highway fund operations and fund balance. The Board does not have a policy that establishes a reasonable amount of fund balance to be maintained. In addition, the Board did not require the Supervisor or bookkeeper to submit estimates of year-end fund balance to help it determine the amount of fund balance to apply to the next year's budget and the amount to retain for cash flow and unexpected occurrences. As a result, the Board did not adopt structurally balanced budgets that provided for sufficient revenues to finance expenditures and instead relied heavily on the appropriation of fund balance as a financing source in the TW general fund.

TW General Fund – Fund balance decreased from \$358,728 at the beginning of 2012 to a deficit of \$335,025 at the end of 2014. This decrease resulted largely from the Board's unrealistic budget

¹ When determining the level of fund balance to maintain, the Board should consider factors such as the timing of receipts and disbursements, volatility of revenues and expenditures, contingency appropriations and reserves established for various purposes.

estimates and the failure to monitor the budget and keep expenditures within appropriations throughout the year.

Figure 1: Town-Wide General Fund Operating Results and Fund Balance

	2012	2013	2014
Beginning Fund Balance	\$358,728	\$250,741	(\$111,924)
Plus: Operating Surplus/(Deficit) ^a	(\$107,987)	(\$362,665)	(\$223,101)
Ending Fund Balance	\$250,741	(\$111,924)	(\$335,025)
Less: Appropriated Fund Balance for Next Year	\$100,000	\$75,000	\$0
Unrestricted, Unappropriated Funds at Year-End ^b	\$150,741	(\$186,924)	(\$335,025)

^a A portion of each annual operating deficit was planned. Appropriated fund balance was included as a financing source in each year's budget (\$100,000 for 2012, \$100,000 for 2013 and \$75,000 for 2014).

^b Deficit amounts are technically classified as unassigned fund balance.

The Board appropriated fund balance of \$100,000 for both the 2012 and 2013 budgets and \$75,000 for the 2014 budget. The Board's practice of relying on appropriated fund balance as a financing source contributed to the TW general fund's operating deficits each year from 2012 to 2014 and its significant decline in fund balance. Also, because the Board did not estimate available fund balance at year-end, it appropriated \$75,000 of fund balance at the end of 2013 for 2014, even though it ended 2013 with a deficit fund balance of nearly \$112,000. This appropriation of fund balance resulted in an unrestricted, unappropriated fund deficit of \$186,924 at the end of 2013.

In addition, the TW general fund incurred larger operating deficits than planned each year because the Board did not adopt realistic estimates of expenditures and it overexpended its appropriations. We compared the original budget estimates to actual results for the past three fiscal years and found that the Town's actual expenditures exceeded its budgets by an average of 23 percent from 2012 through 2014.

Figure 2: Town-Wide General Fund Budget-to-Actual Expenditure Results

	2012	2013	2014
Budgeted Appropriations	\$1,085,235	\$1,105,473	\$1,090,108
Actual Expenditures	\$1,265,385	\$1,436,367	\$1,341,698
Dollar Variance	(\$180,150)	(\$330,894)	(\$251,590)
Percentage Variance	(17%)	(30%)	(23%)

The majority of the variances were a result of overspending appropriations in parks and recreation by \$223,531, \$195,870 and \$183,799 from 2012 through 2014, respectively.² The Town received grant funds for improvements to a local park. However, the grants required the Town to pay for a portion of the project costs (25 percent match). The Board did not properly estimate these improvement costs in its budget and instead expended funds as the costs were incurred. The Board made budget modifications at year-end instead of monitoring expenditures against appropriations throughout the year to ensure it had sufficient appropriations available to cover the Town's portion of the costs. Allowing the budget to be overexpended throughout the year and then amending it after the fact defeats the financial control that a budget is intended to provide. The unrealistic budget estimates and overspending led to operating deficits that were larger than planned, which contributed to the gradual depletion of fund balance.

In 2013, the Town issued a RAN for \$650,000 against the State and federal aid to be received in 2014. The RAN proceeds were received and recorded in the TW general fund. However, the proceeds were pledged against State aid and FEMA aid for the purpose of flood disaster relief in the part-town highway fund. FEMA funding was not due to the TW general fund. Upon receiving the RAN proceeds, the TW general fund loaned \$395,000³ to the part-town highway fund to cover repair costs from 2013 flood damage until the aid was received. The remaining balance of the RAN remained in the TW general fund. The part-town highway fund repaid the general fund for \$390,000 of the loan in 2014. However, the Town renewed the RAN in October 2014 for \$275,000 to finance operations in the TW general fund. This renewal is problematic because the RAN was issued in anticipation of receiving FEMA aid due to the part-town highway fund while the TW general fund was not expected to receive any of the aid. Therefore, not only did the TW general fund end 2014 with a \$335,000 deficit fund balance, but it also had no anticipated revenues coming in to pay off the \$275,000 RAN liability.

The Board appropriately did not apply any fund balance to finance the 2015 budget and it increased real property taxes by \$12,625, or 1.9 percent, in 2015. However, as of April 2015, the Board had not reevaluated or modified its 2015 budget to reduce appropriations or taken any other significant actions to address the deficit fund balance in the TW general fund. In addition, we found no provision in the 2015 budget for repayment of the RAN. Unless the Board takes the necessary steps to increase revenues, cut costs or both and to replenish

² The underbudgeted park expenditures were offset by unbudgeted grant revenues of \$48,886 in 2012, \$94,484 in 2013 and \$73,022 in 2014.

³ The general fund also loaned \$6,000 to the water fund.

its cash and fund balance, the Town's ability to continue to provide services to its residents on an ongoing basis could be in jeopardy.

Part-Town Highway – At the start of 2012, fund balance for the Town's part-town highway fund was at a deficit of \$77,726 and slightly improved to a deficit of \$69,680 by the end of 2012 (see Figure 3). However, in the summer of 2013, heavy rains caused major flooding in the Town resulting in the major repair of roads and culverts and the clean out and rebuilding of stream beds. These unanticipated repair costs totaling \$621,746⁴ were the main reasons for the 2013 fund balance declining to a deficit \$258,758. At the end of 2014, the part-town highway fund balance increased to \$3,845, which was largely due to receiving FEMA aid payments totaling \$322,156.

Figure 3: Part-Town Highway Fund Operating Results and Fund Balance

	2012	2013	2014
Beginning Fund Balance	(\$77,726)	(\$69,680)	(\$258,758)
Plus: Operating Surplus/(Deficit)	\$8,046	(\$189,078)	\$262,603
Ending Fund Balance ^a	(\$69,680)	(\$258,758)	\$3,845

^a The part-town highway fund does not have reserve funds and the Board did not appropriate any fund balance at the end of 2012, 2013 or 2014 for the next years' budgets.

In 2014, actual revenues exceeded the original budget by \$631,613, or 155 percent, which was largely due to \$610,993 in FEMA aid and unbudgeted County reimbursements.⁵ Actual expenditures in 2014 were \$369,010 higher, or 90 percent, than budgeted appropriations. The majority of this variance (\$301,177) was due to a planned flood mitigation project that began in 2012. Similar to the TW general fund, the Board allowed appropriations accounts to be overdrawn throughout the year rather than ensuring that sufficient appropriations were available before expenditures were made. Although the fund balance for the part-town highway fund has improved, the 2014 ending fund balance of \$3,845 represents less than 1 percent of 2015 appropriations. This amount of fund balance provides very little financial cushion for managing and responding to unforeseen events. And without realistic budget estimates and budget monitoring throughout the year for project costs, it could cause future operating deficits and lead to further decline in the fund balance.

⁴ These additional repair costs were offset in 2013 by an increase in interfund transfers of \$185,000 from the part-town general fund, FEMA aid reimbursements of \$89,376 and an interfund loan of \$395,000 from the general fund.

⁵ These revenues were a combination of \$322,157 in FEMA aid reimbursements for the flood occurring in 2013 and \$288,836 in County funds for a flood mitigation project for which the plans for the project began in 2012.

The Town is anticipating a future payment of \$115,000 from the State for FEMA-related expenditures. These additional revenue sources will help the part-town highway fund recover from its historical trend of fund balance deficits.

Multiyear Financial Planning

An important Board responsibility is to plan for the future by setting adequate long-term priorities and goals. To address this responsibility, it is important for the Board to develop a comprehensive multiyear financial and capital plan to estimate the future costs of ongoing services and capital needs. Effective multiyear plans project operating and capital needs and financing sources over a three- to five-year period and allow the Board to identify developing revenue and expenditure trends, set long-term priorities and goals and avoid large fluctuations in tax rates. Multiyear plans also allow the Board to assess the effects and merits of alternative approaches to address financial issues, such as the use of fund balance to finance operations and the accumulation of money in reserve funds. Long-term financial plans should work in conjunction with Board-adopted policies and procedures to provide necessary guidance to employees on the Board's financial priorities and goals. The Board should monitor and update long-term financial plans on an ongoing basis to help ensure that its decisions are guided by the most accurate information available.

The Board has not developed a comprehensive multiyear financial and capital plan and does not have any other mechanism to adequately address the Town's long-term operational and capital needs. Without a useful multiyear financial and capital plan, the Board's ability to effectively manage Town finances and adequately plan for future capital needs is diminished.

Recommendations

The Board should:

1. Ensure that the estimates of budgeted appropriations and revenues for individual accounts are realistic.
2. Review monthly budget-to-actual reports and use them to monitor actual results against budget estimates throughout the year.
3. Make appropriate budget adjustments through resolutions and prior to appropriation accounts becoming overexpended.
4. Adopt a policy setting forth the reasonable amounts of fund balance the Town should maintain in each fund and use the policy in the annual budgeting process to help ensure these funds are adequate.

5. Review estimates of year-end fund balance as part of the Town's budget process and appropriate only available fund balance to finance succeeding years' budgets.
6. Decrease reliance on annual RAN borrowings to finance Town operations and ensure that any future RAN borrowing is accounted for in the proper fund.
7. Develop a comprehensive multiyear financial and capital plan that projects operating and capital needs and financing sources over a three- to five-year period. This plan should be monitored and updated on an ongoing basis to help rebuild and maintain reasonable fund balances.

APPENDIX A

RESPONSE FROM LOCAL OFFICIALS

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

The Town's response letter refers to an attachment that includes the Board's recently adopted fund balance policy. We have not included the attachment in our report because the Town's response adequately addresses the Board's corrective action.

Frank P. Spatto
Supervisor

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Salvatore J. Geloso
Robert K. Watkins
Fay G. Davis
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Town Clerk

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Superintendent of Highways

November 6, 2015

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Re: Unit Name: Town of German Flatts
Audit Report Title: Fiscal Stress: Report of Examination
January 1, 2014 – May 31, 2015
Audit Report Number: 2015M-217

The Town Board of the Town of German Flatts has reviewed the results of the OSC Audit referenced above and the recommendations presented in that audit have been discussed with town officials. The Town Board has researched the OSC website and obtained information to assist them in responding to this audit.

Town of German Flatts officials appreciate the OSC assistance and recommendations, and are in substantial agreement with their findings. As the report notes, the Town again suffered significant flood damages in 2013. The Town, in trying to minimize the impact on local taxpayers who were already struggling financially as a result of the storms, made repairs to roads and infrastructure without raising local property taxes, which reduced the Town's fund balances. In addition, much of the "fiscal stress" the Town has suffered in recent years has been exacerbated by slow reimbursements from state and federal agencies including over \$100,000 from the 2013 storm recovery efforts that have still not been reimbursed as of the writing of this response; an additional approximately \$87,000 from FEMA and NYS and \$80,765 from a CanalCorps funded project that has been outstanding for over 1 year. This aggregate shortfall of over \$267,000 has had a huge and negative impact on available cash that contributed to the necessity of utilizing the revenue anticipation notes (RAN). Once these funds are received from state and federal agencies, they will help pay off the RAN and also replenish some of the depleted fund balances.

For each recommendation included in the audit report, the following are our corrective actions that have been taken or are proposed to be taken. For recommendations where corrective action has not been taken or proposed, we have included the following explanations. This Corrective Action Plan is available for public review in the Town Clerk's office.

1. Audit Recommendation:

Ensure that the estimates of budgeted appropriations and revenues for individual accounts are realistic.

Implementation Plan of Action(s):

- a) Town Budget Officer will review the OSC web page tutorials on Multiyear Financial Planning to assist the Town Budget Committee in more accurately projecting both Revenues and Expenditures in the future.
- b) Town Budget Committee members will review the document before next budget cycle begins in 2016

Implementation Date: November 4, 2015

Persons Responsible for Implementation:

- a) Town Budget Officer
- b) Town Board members

2. Audit Recommendation:

Review monthly budget-to-actual reports and use them to monitor actual results against budget estimates throughout the year.

Implementation Plan of Action(s):

- a) Town Board currently reviews YTD actual figures and compares them to budget revenues and expenditures in their monthly Town Board meetings
- b) Provide YTD figures from prior budget year in monthly accounting reports to highlight YTD figures that represent a deviation of more than 10% vs. prior year.

Implementation Date: November 4, 2015

Person Responsible for Implementation: Frank P. Spatto, Supervisor

3. Audit Recommendation:

Make appropriate budget adjustments through resolution and prior to appropriation accounts becoming over-expended.

Implementation Plan of Action(s):

- a) Conduct formal quarterly budget reviews in April, June and September to make any necessary budget adjustments by Town Board resolution.

Implementation Date: November 4, 2015

Person Responsible for Implementation: Frank P. Spatto, Supervisor

4. Audit Recommendation:

Adopt a policy setting forth the reasonable amounts of fund balance the Town should maintain in each fund and use the policy in the annual budgeting process to help ensure these funds are adequate.

Implementation Plan of Action(s):

- a) Contacted the Association of Towns of NYS attorneys to ask for assistance in creating a fund balance policy statement
- b) Drafted a Fund Balance Policy and adopted it at Town Board meeting (November 4, 2015)
- c) Created multi-year budgeting spreadsheets of revenues and expenditures by fund

Implementation Date: November 4, 2015 – see adopted Fund Balance Policy attached

Person Responsible for Implementation: Frank P. Spatto, Supervisor

5. Audit Recommendation:

Review estimates of year-end fund balance as part of the Town 's budget process and appropriate only available fund balance to finance succeeding years' budgets.

Implementation Plan of Action(s):

- a) Develop detailed budget spreadsheets to help project estimated income and expenditures through the end of each fiscal year.
- b) Use these spreadsheets to determine likely end-of-year balances in each fund.
- c) Adjust revenues and expenditures in Tentative and Preliminary Budgets to maintain appropriate fund balances as determined in paragraph 4b above.

Implementation Date: January 1 – September 2016

Person Responsible for Implementation: Frank P. Spatto, Supervisor

6. Audit Recommendation:

Decrease reliance on annual Revenue Anticipation Notes (RAN) borrowings to finance Town operations and ensure that any future RAN borrowing is accounted for in the proper fund.

Implementation Plan of Action(s):

- a) Review 2016 budget and evaluate whether it is a structurally balanced budget that is realistic in terms of anticipated revenues and projected expenditures.
- b) Adjust proposed expenditures to compensate for any anticipated year-end revenue shortfall, if necessary.

Implementation Date: November 2016 and ongoing

Person Responsible for Implementation: Frank P. Spatto, Supervisor

7. Audit Recommendation:

Develop a comprehensive multiyear financial and capital plan that projects operating and capital needs and financing sources over a three-to five-year period. This plan should be monitored and updated on an ongoing basis to help rebuild and maintain reasonable fund balances.

Implementation Plan of Action(s):

- a) Downloaded and reviewed OSC publication covering Multiyear Financial Planning in October 2015
- b) Downloaded and began data collection for completing multiyear planning spreadsheets available from OSC using Annual Update Document information
- c) In 2017, budget committee will project preliminary revenues and expenditures for three to five years based on the Town's historic financial data.

Implementation Date: October 2015 – August 2016, ongoing

Person Responsible for Implementation: Frank P. Spatto, Budget Officer

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

To achieve our financial condition objective and obtain valid audit evidence, we performed the following audit procedures:

- We interviewed Town officials to determine what processes were in place and to gain an understanding of the Town's financial situation and budget process.
- We interviewed Town officials to determine if the Town had developed a fund balance policy and a multiyear financial and capital plan.
- We reviewed and analyzed the Town's financial records and reports for all funds, including balance sheets, budget reports and statements of revenues and expenditures.
- We reviewed the results of operations and changes in fund balance for all funds to identify any trends in fund balance and to identify the cause of any significant declines in fund balance.
- We compared budgeted revenues and appropriations to actual results of operations for the years 2012 through 2014 to determine the reasonableness of the Town's budgets.
- We reviewed current year 2015 budget-to-actual results, as of April 2015, to determine whether the results to date may affect the Town's financial condition.
- We analyzed FEMA reimbursement contracts, invoices and reimbursement checks to determine the financial impact of the 2013 flooding.

We conducted this performance audit in accordance with generally accepted government auditing standards (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

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