



Chittenango Central School District Financial Management

Report of Examination

Period Covered:

July 1, 2014 – February 29, 2016

2016M-294



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

December 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 district costs and to strengthen controls intended to safeguard district assets.

Following is a report of our audit of the Chittenango Central School District, entitled Financial Management. 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 Chittenango Central School District (District) is located in the Towns of Cazenovia, Lenox, Lincoln and Sullivan in Madison County, and the Towns of Cicero and Manlius in Onondaga County. The District is governed by the Board of Education (Board), which is composed of nine 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 Assistant Superintendent for Business plays a key role in the budget development process and the daily administration of the business office.

The District operates four schools with approximately 1,920 students and 565 employees. The District's budgeted general fund appropriations for the 2015-16 fiscal year were approximately \$37 million, which were funded primarily with real property taxes and State aid.

Objective

The objective of our audit was to review the District's management of financial activities. Our audit addressed the following related question:

- Did the Board and District officials develop realistic budgets that are transparent to taxpayers and ensure that fund balance is reasonable?

Scope and Methodology

We examined the District's management of financial activities for the period July 1, 2014 through February 29, 2016. We extended the scope of our audit back to the 2012-13 fiscal year for trend analysis.

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. Except as specified in Appendix A, District officials generally agreed with our recommendations and indicated they planned to take corrective action. 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 General Municipal Law, Section 2116-a (3)(c) of 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. 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 Management

The Board, Superintendent and Assistant Superintendent for Business are responsible for making sound financial decisions that are in the best interest of the District, the students they serve and the residents who fund the District's programs and operations. Sound budgeting practices based on accurate estimates of revenues and expenditures, along with prudent fund balance management,¹ help ensure the real property tax levy is not greater than necessary. New York State Real Property Tax Law limits the amount of unrestricted fund balance that a school district can retain to no more than 4 percent of the ensuing fiscal year's budget. Additionally, districts are legally allowed to establish reserves to accumulate funds for certain future purposes (for example, capital projects or retirement expenditures). In doing so, district officials should adopt a policy or plan governing the use of reserve funds and ensure that residents are fully informed of all reserve funding and activity.

The Board and District officials did not develop reasonable budgets or effectively manage the District's financial condition to ensure that the general fund's unrestricted fund balance was within the statutory limit. District officials overestimated operating expenditures each of the last three fiscal years totaling about \$5.5 million (5.3 percent) and appropriated nearly \$5.6 million in fund balance, most of which was not needed to fund operations. Further, District officials were unable to demonstrate why \$4.2 million in fund balance should be restricted in the debt service fund. As a result, the District's recalculated unrestricted fund balance annually averaged about 17.5 percent of the ensuing years' budgetary appropriations, which is 13.5 percentage points more than the statutory limit. Finally, the Board has not developed a formal policy for the reserves, which resulted in the workers compensation, unemployment insurance, employee benefit accrued liability (EBALR) and tax certiorari reserves being overfunded by about \$1.4 million.

Budgeting and Fund Balance

The Board is responsible for preparing and presenting the District's budget to the public for vote. In preparing the budget, the Board must estimate what the District will spend and what it will receive in revenue (e.g., State aid), how much fund balance will be available at fiscal year-end (some or all of which may be used to fund the ensuing year's appropriations) and, to balance the budget, what the expected tax levy will be. Accurate estimates help ensure that the levy of real property taxes is not greater than necessary.

¹ Fund balance represents resources remaining from prior fiscal years. The portion of fund balance used to reduce the property tax levy is referred to as appropriated fund balance.

We compared budgeted appropriations with actual expenditures for fiscal years 2012-13 through 2014-15 and found that officials overestimated appropriations by almost \$5.5 million, as shown in Figure 1. Actual revenues were generally consistent with budgeted estimates over the same period.

Figure 1: Overestimated Appropriations				
	2012-13	2013-14	2014-15	Three-Year Total
Appropriations	\$35,957,544	\$36,499,073	\$37,417,871	\$109,874,488
Actual Expenditures	\$33,685,170	\$34,997,574	\$35,704,002	\$104,386,746
Overestimated Appropriations	\$2,272,374	\$1,501,499	\$1,713,869	\$5,487,742
Percentage Overestimated	6.7%	4.3%	4.8%	5.3%

District officials told us uncertainty with expenditures caused appropriations to be overestimated. Because the Board did not adopt budgets with more accurate expenditure estimates, actual revenues exceeded expenditures in two of the last three years. As indicated in Figure 2, the District reported unrestricted fund balance that generally complied with the statutory limitation during the three years reviewed.

Figure 2: Reported Unrestricted Fund Balance at Year-End			
	2012-13	2013-14	2014-15
Beginning Fund Balance	\$8,216,069	\$8,305,619	\$7,964,230
Add: Operating Surplus/(Deficit)	\$89,550 ^a	(\$341,389)	\$586,000
Ending Fund Balance	\$8,305,619	\$7,964,230	\$8,550,230
Less: Restricted Funds	\$5,129,431	\$5,229,431	\$6,671,430
Less: Encumbrances	\$174,124	\$173,714	\$219,007
Less: Appropriated Fund Balance	\$1,626,781	\$1,567,244	\$0
Unrestricted Fund Balance	\$1,375,283	\$993,841	\$1,659,793
Ensuing Year's Budgeted Appropriations	\$36,499,073	\$37,417,871	\$36,958,984
Unrestricted Fund Balance as Percentage of Next Year's Appropriations	3.8%	2.7%	4.5%

^a The Board appropriated \$2,379,365 in fund balance toward the 2012-13 budget.

However, by including appropriated fund balance in the budgets that was not used, District officials made it appear that the District had less unrestricted fund balance than it actually had. When fund balance is appropriated towards the ensuing year's budget, the expectation is that there will be a planned operating deficit equal to the amount of fund balance that was appropriated. The Board appropriated almost \$5.6 million in fund balance as a financing source for the 2012-13 through 2014-15 annual budgets even though it only needed about \$341,000 (6 percent). In addition, District officials inappropriately reported funds in the debt service fund that were not actually restricted for debt and would, therefore, be considered unrestricted, further increasing the actual amount of unrestricted fund balance at year-end.

Debt service funds are used to account for and report the accumulation of resources that are restricted, committed or assigned for the payment of principal and interest on long-term debt.² The District maintained a debt service fund with a balance of over \$4.2 million as of June 30, 2015. District officials have not identified which, if any, debt issues the money is associated with, nor has the Board appropriated it for existing debt service commitments. District officials told us they do not know what debt these funds are associated with. Since the money is not restricted, committed or assigned to existing debt service obligations, it should have been reported as unrestricted in the general fund. In effect, District officials circumvented the statutory limit imposed on the level of unrestricted fund balance by reporting this money in the debt service fund.

When unused appropriated fund balance and excess debt service funds are added back to the reported unrestricted fund balance, the District's recalculated unrestricted fund balance exceeded the statutory limit by 12 to 14.7 percentage points, as shown in Figure 3.

Figure 3: Recalculated Unrestricted Fund Balance			
	2012-13	2013-14	2014-15
Unrestricted Funds at Year-End	\$1,375,283	\$993,841	\$1,659,793
Add: Excess Debt Service Funds	\$4,148,870	\$4,162,170	\$4,241,343
Add: Appropriated Fund Balance Not Used to Fund Ensuing Year's Budget	\$1,285,392	\$1,567,244	\$0
Recalculated Unrestricted Fund Balance	\$6,809,545	\$6,723,255	\$5,901,136
Ensuing Year's Budgeted Appropriations	\$36,499,073	\$37,417,871	\$36,958,984
Unrestricted Fund Balance as Percentage of Ensuing Year's Appropriations	18.7%	18.0%	16.0%

The District's budgeting practices made it appear that the District needed to use fund balance and increase taxes to close projected budget gaps. Despite the funds available to officials, the tax levy was increased from \$16.7 million in 2012-13 to \$17.5 million in 2014-15, an increase of about \$735,000 (4.4 percent). District officials told us that this amount of fund balance is appropriate and necessary to financially position the District for things such as favorable interest rates. Had District officials used more accurate budget estimates, they may have avoided the accumulation of excess fund balance and reduced the tax levy. District officials project an operating surplus of approximately \$700,000 for the 2015-16 fiscal year, which will increase total fund balance by that amount.

² A debt service fund must be established and maintained to account for the proceeds of a sale of a capital asset with outstanding debt or when State or federal aid is received for a capital improvement for which there is outstanding debt. If a district has residual bond proceeds or interest earned on bond proceeds upon completing a project, those moneys must be maintained in the debt service fund and used to pay debt service on any related obligations.

Reserves

School districts may establish reserve funds in accordance with applicable laws to provide financing for specific purposes. As such, the Board should adopt a written plan communicating its rationale for maintaining reserve funds, objectives for each established reserve, optimal or targeted funding levels, and conditions under which each fund's assets will be used, replenished and discontinued.³ While school districts are generally not limited as to how much money can be held in reserves, balances should be reasonable. Funding reserves at greater than reasonable levels contributes to property tax levies that are higher than necessary because the excessive reserve balances are not being used to fund operations.

The District's reserves have grown from about \$5.1 million to approximately \$6.7 million (Figure 4). Despite this increase, the Board and District officials have not established a formal plan defining how and when the majority of the reserves will be utilized. District officials have developed a multiyear operational plan which projects annual revenues, expenditures and reserve balances through the 2019-20 fiscal year. However, other than plans to use about \$682,000 of the retirement contribution reserve fund, the plan does not include the use of reserve funds to finance related expenditures.

Figure 4: Reserve Funds			
	2012-13	2013-14	2014-15
Retirement Contribution	\$1,932,104	\$1,932,104	\$1,932,103
Capital	\$1,438,896	\$1,538,896	\$2,538,896
Workers' Compensation	\$725,000	\$725,000	\$725,000
EBALR	\$500,000	\$500,000	\$500,000
Unemployment	\$400,000	\$400,000	\$400,000
Tax Certiorari	\$133,431	\$133,431	\$133,431
Repair	\$0	\$0	\$442,000
Total	\$5,129,431	\$5,229,431	\$6,671,430

We analyzed the reserves for reasonableness and adherence to statutory requirements. Officials reasonably funded the retirement contribution, capital and repair reserves. However, the remaining reserves appear to be overfunded or unwarranted.

Workers' Compensation Reserve – General Municipal Law (GML) authorizes districts to establish a reserve fund to pay for workers' compensation benefits and medical, hospital or other expenditures authorized by New York State Workers' Compensation Law, including the expenditures to administer a workers' compensation self-insurance program. If, at the end of a fiscal year, the amount of the fund exceeds

³ For more information, please refer to our *Local Government Management Guide*: <http://www.osc.state.ny.us/localgov/pubs/lmg/reservefunds.pdf>.

the amounts required to be paid for benefits and expenditures, plus any additional amount required to pay all pending claims, the excess balance may be transferred to another reserve fund or applied to the ensuing year's budgeted appropriations. The decision to transfer must occur within 60 days of the close of the fiscal year.

As of June 30, 2015, the District reported a balance in this reserve of \$725,000. District officials annually budget for workers' compensation expenditures, which average about \$255,000. Because the District plans and pays for these expenditures in its annual budget, we question the need for this reserve.

Unemployment Insurance Reserve – GML authorizes this reserve to fund payments made when a school district elects to reimburse the New York State Unemployment Insurance Fund for actual claims filed. If there are excess amounts after claims are paid and pending claims are considered, the Board can transfer all or part of the excess amounts to certain other reserve funds or apply all or part of the excess to the budget appropriation of the next fiscal year.

As of June 30, 2015, the balance in this reserve was \$400,000. This reserve appears unwarranted because, rather than using this reserve, the Board levies taxes annually to pay for budgeted unemployment expenditures, which have averaged about \$27,500. District officials told us the high balance is a remnant from the economic downturn.

Employee Benefit Accrued Liability Reserve – This reserve is authorized for the cash payment of accrued and unused sick, vacation and certain other accrued but unused leave time owed to employees when they separate from District employment. To be funded from this reserve, the accrued and unliquidated benefits must be due and payable to an employee upon separation from service. The balance in an EBALR should not exceed the long-term portion of the liability for compensated absences. Special New York State Legislative⁴ action for the 2011-12 through 2015-16 fiscal years permitted school districts to use excess EBALR money to fund annual budgets.

As of June 30, 2015, the District reported a balance in this reserve of \$500,000; however, accrued liabilities amounted to approximately \$320,000. Therefore, this reserve is overfunded by approximately \$180,000 (36 percent).

⁴ The legislative amendment allows a school district to withdraw from the EBALR an amount not to exceed the lesser of the dollar value of excess funding in the fund as determined by the State Comptroller or the amount of the school district's remaining gap elimination adjustment as calculated by the Commissioner of Education.

Tax Certiorari Reserve – A tax certiorari is a legal proceeding whereby a taxpayer who has been denied a reduction in property tax assessment challenges the assessment on the grounds of excessiveness, inequality, illegality or misclassification. Education Law authorizes school districts to establish a reserve for the payment of judgments and claims resulting from tax certiorari proceedings. Any money not expended after four years must be returned to the general fund.

As of June 30, 2015, the balance of this reserve was \$133,431. This reserve fund balance was not related to any specific tax certiorari proceedings that would result in future payments, as required by law. Therefore, this reserve is unwarranted. This money should be returned to unrestricted fund balance.

Reserve funds should not be used as a means to store excess fund balance. The Board should balance the intent for accumulating funds for future identified needs with the obligation to ensure that residents are not overburdened. By maintaining excessive or unnecessary reserves, combined with ongoing budgeting practices that generate surpluses, the Board and District officials may have levied unnecessary taxes and compromised the transparency of District finances to the residents.

Recommendations

The Board and District officials should:

1. Develop realistic estimates of appropriations and the use of fund balance in the annual budgets.
2. Return money improperly residing in the debt service fund to the general fund.
3. Ensure that the amount of unrestricted fund balance is in compliance with the statutory limit and develop a plan to use surplus funds as a financing source to benefit District residents. Such uses could include, but are not limited to:
 - Funding one-time expenditures;
 - Funding needed reserves; and
 - Reducing District property taxes.
4. Review all reserves and determine if the amounts reserved are necessary, reasonable and in compliance with statutory requirements. Any excess funds should be transferred to unrestricted fund balance (where allowed by law) or to other reserves established and maintained in compliance with statutory directives.

5. Develop comprehensive policies related to the establishment and use of reserve funds. These policies should communicate the rationale for maintaining reserve funds, objectives for each established reserve, optimal or targeted funding levels, and conditions under which each fund's assets will be used, replenished and discontinued.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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



CHITTENANGO CENTRAL SCHOOLS
Michael A. Schiedo, Superintendent
1732 Fyler Road, Chittenango, NY 13037
Telephone: 315-687-2840—Fax: 315-687-2841

November 28, 2016

Michael Eiffe, Assistant
Superintendent for Instruction
687-2854-Fax: 687-2851

Scott Mahardy, Assistant
Superintendent for Business
687-2846-Fax: 687-2845

Jason P. Clark, Director
of Special Education/PPS
687-2844-Fax: 687-2851

Chittenango High School
Nicholas Fersch, Principal
687-2900-Fax: 687-2924

Chittenango Middle School
Arnold Merola, Principal Grs. 5-6
Derek Sajnog, Principal Grs. 7-8
687-2800-Fax: 687-2801

Bolivar Road Elementary
Benjamin New, Principal
687-2880-Fax: 687-2881

Bridgeport Elementary
Mary Farber, Principal
687-2280-Fax: 687-2281

Food Services
Wendy Swift, Director
687-2866-Fax: 687-2861

Transportation
Connie Thorp, Director
687-2870-Fax: 687-5823

Maintenance
Jeffrey Martin, Director
687-2863-Fax: 687-2861

Office of the State Comptroller
Division of Local Government and School Accountability
State Office Building, Room 409
333 East Washington Street
Syracuse, NY 13202

Dear Sir:

Please allow this letter to serve as our official acknowledgement of the receipt and review of the Draft Audit Report for the period covering July 1, 2014 through February 29, 2016 (actual reference to periods 2012-2013 through 2014-2015) as prepared by your office. This will also confirm that an exit conference was held on November 15, 2016 at 8:00 a.m. in the Chittenango Central School District's Superintendent's office where the findings and recommendations were reviewed.

We would like to express our appreciation for the professionalism and thoroughness of the auditors in dealing with faculty and staff. We have found the audit process to be a positive experience and welcomed the feedback. We are even more pleased that your review of \$36.0 million in electronic transfers, checks and journal entries for the 2014-2015 fiscal year resulted in no noted exceptions.

See
Note 1
Page 14

We will be submitting a proposed Corrective Action Plan (CAP) upon receipt of the Final Audit Plan in accordance to the 90 day requirement. While we respect the opinions of the Comptroller's Office, we have a difference in the budgeting and financial philosophy with your office.

1. The audit indicates "overestimating operating expenditures by \$5.5 million and appropriating nearly \$5.6 million in fund balance, most of which was not needed to fund operations". It should be noted that during the measurement period mentioned, the district had actual expenditures of \$104.4 million and actual revenues during the same measurement period of \$104.7 million, thus an average of \$100,000 per year of surplus. The district will address the data further in their submission of their CAP.

2. Debt Service Fund – The district does not dispute the balance of \$4.2 million, but does dispute the overall interpretation by the comptroller's office of it being all unrestricted. The district provided, during the audit, a copy of the 2014-2015 independent audit report indicating \$1.9 million of the balance is in fact restricted in investment in long-term securities.
3. Over the course of the measurement period, the District had a five year average tax increase of 1.13% per annum, well below the state's tax levy limitation process. In fact, during the 2016-2017 school year, the District lowered the levy by almost 1%.

As part of the district's financial planning, we adopted a comprehensive Reserve Funding and Use Policy in July of 2016 to formalize an already existing process. This guiding document prepares the district for any emergencies, unanticipated issues, decreases in state revenues, uncontrollable expenses like pension contributions, state mandates and the impact of the Oneida Indian settlement in Madison County. This approach will allow the district to avoid fiscal stress and keep any future tax increases to a minimum.

On behalf of the Chittenango Central School District Board of Education and Administrative team, we thank you and your office for their due diligence and confirmation of our strong fiscal policies and procedures. We look forward to implementing your recommendations to further strengthen the organization.

Sincerely,

Michael A. Schiedo
Superintendent of Schools

Scott Mahardy
Assistant Superintendent for Business

APPENDIX B

OSC COMMENTS ON THE DISTRICT'S RESPONSE

Note 1

We did not review \$36 million in electronic transfers, checks and journal entries for the 2014-15 fiscal year. Appendix C describes our audit methodology.

Note 2

Restricted funds consist of amounts that are subject to externally enforceable legal purpose restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments; or through constitutional provisions or enabling legislation. Although District officials invested in long-term securities, this does not constitute restricted fund balance. Any money that is not statutorily required to be restricted in the debt service fund should be returned to the general fund.

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

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

- We interviewed District officials and reviewed Board meeting minutes, resolutions and policies to gain an understanding of the processes and procedures over the District's financial management.
- We compared the budgeted revenues and appropriations to the actual revenues and expenditures for the general fund for fiscal years 2012-13 through 2014-15 to determine if the District's budgets were reasonable, and we calculated the operating results for those years.
- We analyzed fund balance trends for fiscal years 2012-13 through 2014-15. We compared each appropriated fund balance to the ensuing year's operating results to determine if the appropriated fund balance was actually used. We also calculated the unrestricted fund balance as a percentage of the ensuing year's appropriations to determine if the District was within the statutory limit during fiscal years 2012-13 through 2014-15.
- We recalculated unrestricted fund balance as a percentage of the ensuing year's budget, including unused appropriated fund balance and excess debt service funds.
- We reviewed the trend of real property tax levies for fiscal years 2012-13 through 2014-15.
- We reviewed District reserve accounts and related records to determine if funding levels were reasonable.

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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