



# Clarence Central School District Financial Condition

## Report of Examination

Period Covered:

July 1, 2012 – February 18, 2016

2016M-128



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**

July 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 Clarence Central School District, entitled Financial Condition. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law.

This audit's results and recommendations are resources for district officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller  
Division of Local Government  
and School Accountability*

# Introduction

## Background

The Clarence Central School District (District) is located in the Towns of Amherst, Clarence, Lancaster and Newstead in Erie 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, Superintendent and Business Manager are responsible for the District's annual budget. The Business Manager is responsible for the District's financial records.

The District operates six schools with approximately 4,500 students and 900 employees. The District's general fund budgeted appropriations for the 2015-16 fiscal year are \$75 million, which are funded primarily with State aid, sales tax and real property taxes.

## Objective

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

- Did District officials provide for effective financial planning and management by ensuring that fund balance was reasonable and by accurately analyzing cash flow?

## Scope and Methodology

We examined the District's financial condition for the period July 1, 2012 through February 18, 2016.

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 they plan to take corrective action.

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 Condition

A school district's financial condition is a factor in determining its ability to continue funding public educational services. The Board, Superintendent and Business Manager are responsible for properly managing the District's finances, which includes adopting realistic budgets and ensuring that fund balance does not exceed the amount allowed by law. Fund balance represents the cumulative residual resources from prior years that can, and in some instances must, be used to lower property taxes for the ensuing year. A district may retain a portion of fund balance, referred to as unrestricted fund balance, but must do so within the statutory limit established by New York State Real Property Tax Law.<sup>1</sup> In addition, District officials should periodically analyze cash flow to ensure sufficient cash is available to pay obligations and short-term debt is issued only when necessary.

District officials have not effectively managed fund balance and have allowed unrestricted fund balance to exceed the statutory limit for the past three fiscal years by amounts ranging from 1 to 4 percentage points per year. Although District officials appropriated fund balance each year, none of it was needed because District officials also overestimated appropriations each year by an average of \$3.2 million, or 4 percent. When unused appropriated fund balance is added back, unrestricted fund balance exceeded the statutory limit by amounts ranging from 3 to 7 percentage points. In addition, we project that fund balance will continue to increase because the District will incur a \$2 million operating surplus in 2015-16. Despite the significant amount of accumulated fund balance, District officials have increased the tax levy over the last three years by approximately \$3.6 million (8 percent). Furthermore, because District officials did not properly analyze cash flow, they unnecessarily issued short-term debt each year, incurring over \$309,000 in debt issuance and interest costs over the past four years.

### Fund Balance and Budgeting

The Board and District management are responsible for ensuring that the annual budget includes accurate estimates of expected revenues, appropriations and the use of fund balance. Accurate budget estimates help ensure that the levy of real property taxes is not greater than necessary.

During 2012-13 through 2014-15, the District's unrestricted fund balance averaged approximately \$5 million and exceeded the statutory limit by an average of \$2.1 million. The District appropriated an

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<sup>1</sup> Real Property Tax Law limits the amount of unrestricted fund balance for school districts to 4 percent of the ensuing year's budget.

average of \$2.8 million<sup>2</sup> of fund balance annually to help finance budgeted appropriations. However, because District officials significantly overbudgeted expenditures, appropriated fund balance was not actually used to finance operations.

When fund balance is appropriated as a funding source, it reduces the fund balance subject to the statutory limit and the expectation is that there will be a planned operating deficit in the ensuing fiscal year equal to the amount of fund balance appropriated. Although the District appropriated fund balance each year, none of it was used because the District overestimated appropriations by an average of \$3.2 million or 4 percent.<sup>3</sup> The most significant variances were in tuition (\$2.2 million, or 36 percent), utilities (\$1.9 million, or 42 percent), debt service interest (\$1.5 million, or 21 percent) and BOCES services (\$983,000, or 10 percent). Because appropriations were overestimated, the District realized operating surpluses of \$210,000 in 2012-13, approximately \$1.6 million in 2013-14 and \$890,000 in 2014-15 and will likely realize a \$2 million operating surplus in 2015-16. As a result, appropriated fund balance was not used to finance operations, total fund balance increased and unrestricted fund balance exceeded the statutory limit by amounts ranging from 1 to 4 percentage points.

**Figure 1: Unrestricted Fund Balance at Year End**

	2012-13	2013-14	2014-15
Beginning Fund Balance	\$8,800,000	\$9,010,000	\$10,580,000
Add: Operating Surplus	\$210,000	\$1,570,000	\$890,000
Less: Unbudgeted Transfers Out <sup>a</sup>	\$0	\$0	\$3,000,000
Ending Fund Balance	\$9,010,000	\$10,580,000	\$8,470,000
Less: Appropriated Fund Balance	\$1,500,000	\$1,850,000	\$1,850,000
Less: Encumbrances	\$980,000	\$1,490,000	\$1,720,000
Less: Transfers to Reserves	\$820,000	\$1,320,000	\$1,320,000
Unrestricted Fund Balance at Year End	\$5,710,000	\$5,920,000	\$3,580,000
Unrestricted Fund Balance as a Percentage of Ensuing Year's Budget	8%	8%	5%

<sup>a</sup> The \$3 million transfer in 2014-15 was an interfund transfer to the capital projects fund to help finance a capital project approved by District voters.

In addition, the District's practice of annually appropriating fund balance that is not needed to finance operations is, in effect, a reservation of fund balance that is not provided for by statute

<sup>2</sup> The District appropriated \$5 million of fund balance to help finance 2012-13 appropriations, \$1.5 million for 2013-14 and \$1.85 million for 2014-15.

<sup>3</sup> District officials also underestimated revenues by approximately \$440,000 or 1 percent each year.



and a circumvention of the statutory limit imposed on the level of unrestricted fund balance. As shown in Figure 2, because the District did not actually use the appropriated fund balance to finance operations, when unused appropriated fund balance is added back, it actually exceeded the 4 percent statutory limit by higher amounts than reported, from 3 to 7 percentage points. At the end of 2012-13 and 2013-14, the District's unrestricted fund balance was actually more than twice the statutory limit.

Figure 2: Unused Fund Balance			
	2012-13	2013-14	2014-15
Unrestricted Fund Balance at Year End	\$5,710,000	\$5,920,000	\$3,580,000
Add: Appropriated Fund Balance Not Used to Fund Ensuing Year's Budget	\$1,500,000	\$1,850,000	\$1,850,000
Recalculated Unrestricted Fund Balance at Year End	\$7,210,000	\$7,770,000	\$5,430,000
Recalculated Unrestricted Fund Balance as a Percentage of Ensuing Year's Budget	10%	11%	7%

Based on the 2015-16 adopted budget, the District budgeted similarly to previous years and most likely will not use the \$1.8 million it appropriated in fund balance. Therefore, the District's recalculated fund balance will likely continue to exceed the statutory limit.

Despite its budgetary surpluses and excess fund balance, the District continued to increase the tax levy by approximately 3 percent each year. Over the last three years, the District increased its real property tax levy by approximately \$3.6 million (8 percent). Budgeting practices that produce operating surpluses and maintain fund balance in excess of the amount allowed by law result in real property tax levies that are greater than necessary to fund operations.

## Cash Flow and Short-Term Borrowing

Cash flow analysis is a tool to evaluate an entity's cash position and help ensure that sufficient cash is available to pay obligations as they come due. District officials should periodically analyze cash flow and issue appropriate amounts of short-term financing as necessary. If a cash shortfall is expected, the District can issue short-term debt, such as a tax anticipation note (TAN), in anticipation of receiving real property tax revenues.

The Business Manager did not properly analyze cash flows. Cash flow analyses were performed only once each year, during budget season, using budget estimates of revenues and expenditures for the upcoming year. In addition, the Business Manager did not consider cash on hand, but incorrectly used fund balance in the analysis. For



example, instead of using cash on hand of \$12.8 million as of June 30, 2015 for the last completed analysis, he incorrectly used an estimated fund balance amount of \$4.7 million. Because of the incorrect cash flow information, it appeared that the District needed to issue short-term financing.

Annually, in June, the District issued a TAN that matured within one year in anticipation of real property tax revenue. We analyzed the District's cash flow, exclusive of TAN proceeds, and found that sufficient cash balances were available throughout the fiscal year. The District's monthly bank balances reflected amounts ranging from \$45 million to \$8 million. District officials indicated that the District has issued a TAN every year since the 1990s, even though for the last several years the borrowing was not needed for cash flow.

Because District officials did not properly analyze cash during the last three completed fiscal years, as well as for the current year, they unnecessarily issued a TAN each year in amounts ranging from \$12.5 million to \$9.9 million and incurred more than \$309,000 in associated debt issuance and interest costs.

While it is prudent to provide for unforeseen circumstances, maintaining excessive levels of fund balance, overestimating appropriations and issuing unnecessary short-term financing results in taxes being higher than necessary and incurring unnecessary debt issuance costs.

## **Recommendations**

The Board and District officials should:

1. Ensure budgets include realistic appropriations based on actual needs to avoid levying taxes at a level greater than needed.
2. Ensure that estimates in the annual budget for the planned use of fund balance are accurate and reasonable.
3. Maintain unrestricted fund balance within the statutory limit.
4. Develop a plan to reduce unrestricted fund balance in a manner that benefits District residents. Such uses could include, but are not limited to:
  - Using surplus funds as a financing source.
  - Funding one-time expenditures.
  - Funding needed reserves.

- Reducing District property taxes.
5. Properly analyze cash flow periodically throughout the year using actual cash on hand, and revenues and expenditures to ensure short-term financing is issued only if needed.

## **APPENDIX A**

### **RESPONSE FROM DISTRICT OFFICIALS**

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

# CLARENCE CENTRAL SCHOOL DISTRICT

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Geoffrey M. Hicks, Ed.D.  
*Superintendent of Schools*  
MaryEllen Colling  
*Director of Special Education*  
Richard J. Mancuso  
*Business Official*  
Kristin Overholt  
*Curriculum Coordinator*  
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June 14, 2016

Jeffrey D. Manzula  
Chief Examiner of Local Government & School Accountability  
Office of the State Comptroller  
295 Main St., Suite 1032  
Buffalo, New York 14203-2510

### **RE: Clarence Central School District Response and Corrective Action Plan to Financial Condition Report of Examination for the Period July 1, 2012 through February 18, 2016**

Dear Mr. Manzula:

The Clarence Central School District is in receipt of the State Comptroller's Office Draft Report of Examination for Financial Condition for the period July 1, 2012, through February 19, 2016. On behalf of the District, I would like to thank the staff of the Comptroller's Office, who we found to be courteous and professional throughout the audit process. The District welcomes the feedback provided by the Comptroller's Office and appreciates the opportunity to strengthen our practices as a result of reflection on that feedback.

The District is pleased that the draft report does not suggest any malfeasance or legal impropriety with respect to the District's general business operations. To the extent that the Comptroller's audit represents a review of District operations, practices and policies for statutory and regulatory compliance, the District generally agrees with the findings of the Comptroller's auditors and their recommendations regarding those findings.

The report contains several conclusions that reflect, in our viewpoint, subjective opinion statements by the Comptroller's auditors related to the District's financial management, specifically in the areas of budgeting practices and fund balance management. We respectfully acknowledge the Comptroller's perspective in those areas, but the District and its elected Board of Education firmly believe that our conservative approach to financial management is consistent with our legal authority and our fiduciary responsibility to taxpayers.

We believe it is worth noting that the District has spent down excess unassigned fund balance in each of the three years examined by the auditor, and that in the 2015-16 budget, the District appropriated \$3 million of unassigned fund balance as a local share of our voter approved capital project. This one-time expenditure of fund balance lowered the tax levy impact for the capital project and also generated additional state aid for the capital project.

We also believe that post-recession fiscal volatility, creation of a tax levy cap, and the financial problems at a State level which led to essentially frozen foundation aid for Clarence since the 2007-08 school year, all contributed to the budgeting practices enacted in the District, and necessitated estimating expenditures conservatively. It is our belief that had we not budgeted conservatively, our reserves would have quickly been depleted, placing the District in a situation where an override of the tax cap would be needed to sustain educational programs.

Insofar as overestimating budgetary appropriations, the Comptroller's report lists two areas, special education and utilities, that made up the majority of surplus funds. Estimates of expenditures are based on facts known at the time of budget planning and adoption. Unfortunately, events often occur subsequent to the Board adoption date that result in a

decrease in expected expenditures that cannot be adjusted. This is especially true with special education placements, which can cost in excess of \$100,000 for a single student.

The Clarence Central School District Board of Education has been fiscally prudent in protecting against future financial difficulties. Given the financial condition of New York State, there is no guarantee that measures such as freezing Foundation Aid or reintroducing the Gap Elimination Adjustment will not be enacted in future state budgets. The Clarence Central School District is owed over \$50 million in Foundation Aid if the formulas created by the Campaign for Fiscal Equity lawsuit had been calculated since that time. Without conservative budget estimates, the potential of large staff and program reductions exists each year that New York State fails to properly fund school districts through state aid.

We believe it is also noteworthy that over the past eight years, the District has an average tax levy increase of 1.7%, and that according to *Business First*, Clarence has the second lowest per pupil spending and is the most cost effective school district in Western New York.

The goal of the District's fiscal plan is to continue to provide high quality educational programs, to be accountable to the District's taxpayers, and to maintain a financially healthy district over the long term. The District's current budgeting practice and management of its fund balance and reserves is conducted in furtherance of this objective and has resulted in, by any measure, one of the highest achieving districts in Western New York, along with one of the lowest residential tax rates in Erie County.

Sincerely,

Geoffrey M. Hicks, Ed.D  
Superintendent of Schools

Maryellen Kloss  
President, Clarence Board of Education

Attachment: SEE CORRECTIVE ACTION PLAN ATTACHED TO THIS LETTER

**Clarence Central School District  
Corrective Action Plan**

The District conducted a thorough examination of our financial condition both prior to and subsequent to the exit conference discussion with auditors from the State Comptroller's Office held on May 25, 2016. The District offers the following responses to the recommendations of the draft report in the same order as those recommendations appear:

**Recommendation #1:**

***Ensure budgets include realistic appropriations based on actual needs to avoid levying taxes at a level greater than needed.***

The budget is the most thoroughly reviewed and most important financial document in the District. Throughout the report the Comptroller suggests that the District be more realistic when estimating revenues and appropriations when preparing its budget, which would conceivably lower property taxes. The District believes in conservatively estimating revenues and expenses which stabilizes taxes, establishing a consistently low level of tax increases rather than creating a fluctuating tax rate that would burden our taxpayers and consequently impact constituent support and related items such as our bond rating.

It is our belief that the District practice of conservative revenue and appropriation estimates was fiscally responsible. It is notable that the prudent budgeting approach utilized by the District has resulted in a top bond rating that creates an added benefit to the taxpayers in future expenditures with lower interest rates on both long and short term borrowings.

Special education costs are among the highest and most volatile in the budget. The District believes that taking a cautious and conservative approach to estimating appropriations will prevent a financial deficit when students unexpectedly enroll or new classifications occur after the budget has been finalized. This type of cost usually has no offsetting revenue in the enrollment year to cover the cost of such placement.

The Board of Education and central administration will review past budgets and make adjustments in its estimates in future budgets as it deems to be appropriate, including a plan to more accurately estimate expenditures in the area of utilities and special education costs. The plan will be completed by January 31, 2017.

**Recommendation #2:**

***Ensure that estimates in the annual budget for the planned use of fund balance are accurate and reasonable.***

The District acknowledges that in the years examined, the level of appropriated fund balance did not represent the amount needed to support an actual operating deficit. Our budget is an estimated spending and revenue support plan. As such, the District will continue to appropriate fund balance at a level estimated to address a potential operating deficit. Money in reserve accounts and fund balances have been and will continue to be used to fund anticipated expenses in order to protect the fiscal and academic integrity of the district.

The District reduced appropriated fund balance by \$800,000 in the 2016-17 budget. The District will work responsibly to balance the use of reserves while still providing careful planning for unanticipated expenses and losses in state aid.

The District will develop a plan for the use of any excess fund balance. The plan will be completed by January 31, 2017.

**Recommendation #3**

***Maintain unrestricted fund balance within the statutory limit.***

The District plans on advocating with the State Legislature for an increase to the statutory limit for unrestricted fund balance. There is a major inconsistency in the law when municipal governmental agencies and the state itself are allowed to accumulate essentially unlimited unrestricted fund balance.



The district is aware that the unrestricted fund balance is over the statutory limit, a fact that has been publicly reported in our annual external audits. The District will establish a long range plan for the use of reserves and unassigned fund balance. The plan will be revisited, adjusted and enhanced to accelerate the use of unrestricted fund balance.

The Board of Education and central administration will review the amounts reserved in the unrestricted fund balance to determine and develop a long range plan to ensure that they are in compliance with statutory requirements. This will be completed by May 31, 2017.

#### **Recommendation #4**

***Develop a plan to reduce unrestricted fund balance in a manner that benefits District residents.***

The Board of Education will authorize the creation of a Repair Reserve at its June meeting and unrestricted fund balance will be used to fund the reserve as discussed with the NYS Comptroller's auditors at our exit conference.

The Board of Education will follow the practice of publicly resolving the exact amount of transfer from any surplus into each of the reserve funds after determination by the District's Finance Department and confirmation by the outside auditors of the amount of any potential surplus.

The Board of Education and administration will develop a plan for the use of any excess fund balance that includes consideration of using surplus funds as a financing source, funding one-time expenditures, funding necessary reserves, and reducing District property taxes. This will be completed by December 31, 2016.

#### **Recommendation #5**

***Properly analyze cash flow using actual cash on hand, revenues and expenditures periodically throughout the year to ensure short-term financing is issued only if needed.***

The District recently upgraded our financial software package. The updated program allows the District to more accurately analyze cash balances. The District has changed our procedures for analyzing cash flow and we will closely monitor balances. The District will not borrow cash flow related notes unless it is absolutely necessary.

The Board of Education and central administration will update procedures for analyzing cash flow and monitoring balances. This will be completed by October 15, 2016.

In conclusion, the Clarence Central School District appreciates the feedback provided by the Comptroller's Office and views it as an opportunity to improve upon our financial practices. The District is committed to taking appropriate corrective action to correct, clarify, and/or strengthen our operating procedures in those areas of concern that were noted, and to fully comply with State guidelines.



## **APPENDIX B**

### **AUDIT METHODOLOGY AND STANDARDS**

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

- We interviewed District officials and reviewed Board minutes and policies to gain an understanding of the procedures for maintaining financial records, monitoring fund balance and developing the annual budget.
- We reviewed the last three years of financial data and budgets to analyze fund balance and determine if the District's operating results and budget estimates were reasonable.
- We projected operating results and fund balance levels for 2015-16.
- We reviewed the District's tax levy from 2012-13 through 2015-16 and budget documents provided by District officials to support tax levy calculations.
- We calculated unrestricted fund balance as a percentage of the next year's appropriations to determine if the District was in compliance with statute.
- We analyzed cash flow and bank account balances for the last three completed fiscal years and the current year.
- We reviewed TAN borrowings for the last three completed years and the current fiscal year to determine if they were necessary.

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**

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