



Clyde-Savannah Central School District Financial Condition

Report of Examination

Period Covered:

July 1, 2012 – October 22, 2015

2015M-338



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

March 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 Clyde-Savannah 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*



State of New York Office of the State Comptroller

EXECUTIVE SUMMARY

The Clyde-Savannah Central School District (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 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 District's budgeted appropriations for the 2015-16 fiscal year are \$18.8 million, which are funded primarily with State aid, sales tax, real property taxes and grants.

Scope and Objective

The objective of our audit was to review the District's financial condition for the period July 1, 2012 through October 22, 2015. Our audit addressed the following related question:

- Did District officials adequately manage the District's financial condition?

Audit Results

The Board and District officials did not effectively manage fund balance in accordance with statute. The Board did not adopt realistic budgets based on historical or known trends. District officials' budgeting practices generated \$4.3 million in surpluses from fiscal years 2012-13 through 2014-15 despite having budgeted for operating deficits to reduce fund balance. To keep fund balance within the statutory limit, District officials transferred \$5.7 million to the District's reserves in the three years reviewed. District officials also continuously appropriated \$250,000 annually in fund balance for the last three years that it has not used. When adding back unused appropriated fund balance, the District's recalculated unrestricted fund balance was more than 5 percent of the ensuing year's appropriations, exceeding the statutory limit.

We also found that the capital facilities improvement reserve, capital transportation vehicles reserve, retirement contributions reserve, insurance reserve and liability reserve, totaling approximately \$7.7 million, were overfunded and potentially unnecessary.

Comments of District Officials

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

Introduction

Background

The Clyde-Savannah Central School District (District) is located in the Towns of Butler, Galen, Lyons, Rose and Savannah in southeastern Wayne County and Junius and Tyre in northwestern Seneca 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 District operates two schools with approximately 840 students and 190 employees. The District's budgeted appropriations for the 2015-16 fiscal year are \$18.8 million, which are funded primarily with State aid, sales tax, real property taxes and grants.

Objective

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

- Did District officials adequately manage the District's financial condition?

Scope and Methodology

We examined the District's financial condition for the period July 1, 2012 through October 22, 2015.

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 initiate 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

The responsibility for accurate and effective financial budgeting and planning rests with the Board and the Superintendent. A district may retain a portion of fund balance, referred to as unrestricted, unappropriated funds, but must do so within the legal limit established by New York State Real Property Tax Law (RPTL). A district also can reserve portions of fund balance to finance future costs for a variety of specified purposes. District officials should plan for the funding and use of these reserves.

Prudent fiscal management includes maintaining sufficient and appropriate balances in reserves that are needed to address long-term obligations or planned future expenditures. In doing so, District officials should adopt a detailed policy or plan governing the establishment, use and funding levels/goals of reserve funds. Funding reserves at greater than reasonable levels contributes to real property tax levies that are higher than necessary. Fund balance, exclusive of the amount allowed by law to be retained to address cash flow and unexpected occurrences, should be used in a manner that benefits District taxpayers, such as to reduce the tax levy or pay down debt.

The Board did not adopt realistic budgets based on historical or known trends. While revenues were generally budgeted accurately, expenditures were consistently overestimated. For fiscal years 2012-13 through 2014-15, the District budgeted for operating deficits averaging \$394,143 each year. However, District officials' budgeting practices generated \$4.3 million in surpluses over this period. To reduce the fund balance and stay within the statutory limit, District officials transferred \$5.7 million to the District's reserves. District officials also continuously appropriated \$250,000 in fund balance each year, which has gone unused for the last three years. When adding back unused appropriated fund balance, the District's recalculated unrestricted fund balance was more than 5 percent of the ensuing year's appropriations in each year, exceeding the statutory limit. In addition, five of the District's reserves, totaling approximately \$7.7 million, were overfunded and potentially unnecessary.

General Fund Budgeting

In preparing the general fund budget, the Board is responsible for estimating what the District will spend and what it will receive in revenue (e.g., State aid), estimating how much fund balance will be available at the fiscal year end for use to help fund the budget and balancing the budget by determining the expected tax levy. Accurate estimates help ensure that the tax levy is not greater than necessary. RPTL allows the District to retain up to 4 percent of the next fiscal

year’s budgeted appropriations for unexpected events and to provide for cash flow. Fund balance in excess of that amount must be used to fund a portion of the next year’s appropriations, thereby reducing the tax levy, or used to fund legally established reserves or pay down existing debt.

We reviewed the District’s budgets for the 2012-13 through 2014-15 fiscal years and found that revenues were generally budgeted accurately.¹ However, the Board and District officials adopted budgets that overestimated expenditures between 6 and 8 percent, totaling almost \$3.7 million, as indicated in Figure 1. Four expenditure categories (salaries, health insurance, social security and employees’ retirement) were significantly overestimated by \$3.8 million (12 percent) between fiscal years 2012-13 and 2014-15. Estimates for salaries should be readily attainable because they are based on employment contracts, with the exception of contract negotiation years. District officials acknowledged the significant variances and told us that they did not reduce the levels for salaries and benefits after closing a District elementary school. District officials plan to address this budget variance by maintaining flat appropriations until they are more in line with actual expenditures.

Figure 1: Overestimated Appropriations

	Appropriations	Expenditures	Difference	Percentage
2012-13	\$17,908,364	\$16,536,447	\$1,371,917	8.3%
2013-14	\$18,155,391	\$17,006,278	\$1,149,113	6.8%
2014-15	\$18,538,362	\$17,400,744	\$1,137,618	6.5%
Total	\$54,602,117	\$50,943,469	\$3,658,648	7.2%

As indicated in Figure 2, it appeared that the District’s unrestricted fund balance was within the 4 percent statutory limit during the three years reviewed. The District stayed within the limit by transferring \$5.7 million to reserves and appropriating fund balance totaling \$750,000 to reduce the tax levy. The Superintendent and Board also presented projected uses of reserve money to finance operations that were not necessary because of the surpluses generated. For example, during the development of the 2014-15 fiscal year budget, the Superintendent and Board presented plans to use \$324,956 in reserves to finance operations. However, the District did not use these funds because, due to operating surpluses, the particular planned expenditures were financed by real property taxes instead of reserves. Because this has repeated over the years, the District’s reserve balances have remained high. As of June 30, 2015, the District had a total of \$8.5 million in reserves; this amount has increased by \$4.1 million, or 94 percent, since July 1, 2012.

¹ Actual revenues were, on average, within 3.5 percent of budgeted amounts over the last three years.

Figure 2: General Fund Appropriations and Fund Balance

	2012-13	2013-14	2014-15	Totals
Total Beginning Fund Balance	\$5,640,981	\$7,450,998	\$8,798,527	\$21,890,506
Revenues	\$18,346,464	\$18,353,807	\$18,580,798	\$55,281,069
Expenditures ^a	\$16,536,447	\$17,006,278	\$17,400,744	\$50,943,469
Operating Surplus	\$1,810,017	\$1,347,529	\$1,180,054	\$4,337,600
Total Ending Fund Balance	\$7,450,998	\$8,798,527	\$9,978,581	\$26,228,106
Less: Restricted Funds	\$6,124,965	\$7,513,073	\$8,716,963	\$22,355,001
Less: Encumbrances	\$349,820	\$293,920	\$261,034	\$904,774
Less: Appropriated Fund Balance for the Ensuing Year	\$250,000	\$250,000	\$250,000	\$750,000
Total Unrestricted Fund Balance at Year End	\$726,213	\$741,534	\$750,584	\$2,218,331
Ensuing Year's Budgeted Appropriations	\$18,155,391	\$18,538,362	\$18,764,599	\$55,458,352
Unrestricted Funds as a Percentage of Ensuing Year's Appropriations	4.0%	4.0%	4.0%	

^a Includes interfund transfers

Because the District has not used any of the \$750,000 in appropriated fund balance, its fund balance has remained excessive. When adding back unused appropriated fund balance, the District's recalculated unrestricted fund balance was more than 5 percent of the ensuing year's budget in each year, as indicated in Figure 3. The District's practice of consistently 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 and a circumvention of the statutory limit imposed on the level of unrestricted, unappropriated fund balance.

Figure 3: Unused Fund Balance

	2012-13	2013-14	2014-15
Total Unrestricted Funds at Year End	\$726,213	\$741,534	\$750,584
Add: Appropriated Fund Balance Not Used to Fund Ensuing Year's Budget	\$250,000	\$250,000	\$250,000 ^a
Total Recalculated Unrestricted Funds	\$976,213	\$991,534	\$1,000,584
Recalculated Unrestricted Funds as Percentage of Ensuing Year's Budget	5.4%	5.3%	5.3%

^a Anticipated amount unused based on past trends.

The Board decreased real property taxes by 1 percent² from the 2012-13 through 2015-16 fiscal years, with a tax levy decrease of 3 percent³ from the 2014-15 to the 2015-16 fiscal year alone. Additionally, the tax rate (per \$1,000 assessment) decreased 10 percent⁴ from 2012-13 through 2015-16. The District has remained within the tax cap since its inception in 2012-13.⁵ The 2015-16 adopted budget continues the

² \$5,021,192 in 2012-13 to \$4,971,781 in 2015-16

³ \$5,121,616 in 2014-15 to \$4,971,781 in 2015-16

⁴ \$24.02 in 2012-13 to \$21.63 in 2015-16

⁵ Chapter 97 of the Laws of 2011 established a tax cap on all school districts beginning in the 2012-13 fiscal year and precludes a school district from adopting a budget that requires a tax levy that exceeds the prior year's tax levy by more than 2 percent or the rate of inflation, whichever is less, and certain exclusions permitted by law, without the approval of 60 percent of district voters.

trend of appropriating fund balance and has increased appropriations 1 percent. As a result, we expect the District to incur another surplus in 2015-16, resulting in unused appropriated fund balance and the continued accumulation of excessive fund balance levels.

Reserves

Reserves may be established by the Board in accordance with applicable laws. Moneys set aside in reserves must be used in compliance with statutory provisions which determine how reserves are established and how they may be funded, expended and discontinued. Generally, school districts are not limited as to how much money can be held in reserves. However, reserve balances must be reasonable. Funding reserves at greater than reasonable levels contributes to real property tax levies that are higher than necessary. The Board is responsible for developing a formal plan for the funding and use of reserves, including how and when disbursements should be made, optimal or targeted funding levels and why these levels are necessary. The Board also must ensure that appropriate documentation is maintained to account for and monitor reserve activity and balances.

The Board adopted a reserve fund policy that authorizes the District to establish reserve funds in accordance with applicable laws and regulations. The policy requires that District officials provide the Board with an annual report of all reserve funds that includes the type and a description of each reserve, the date the reserve was established, the amount of each sum paid into the reserve, the interest earned by the reserve and the total amount and date of each withdrawal from the reserve. The report also should include an analysis of the projected needs for the reserve fund in the upcoming fiscal year and a recommendation for funding those projected needs.

The Board receives an annual reserve report from the Business Administrator (BA) that includes a description of each established reserve, the reserve balance and its ideal funding level. The BA also provides a supplemental report with estimated expenses for the next five years for each reserve using this as a funding level basis and which includes the current and ensuing budgeted amounts and transfers for each reserve. The reports do not address the establishment of the reserves, specific funding and expenses of the reserves to date, or an analysis of the projected need as stated by the policy.

As of June 30, 2015, the District had nine general fund reserves totaling approximately \$8.5 million. We analyzed these reserves for reasonableness and adherence to statutory requirements. We determined that the funding of the workers' compensation reserve, unemployment insurance reserve, tax certiorari reserve and employee benefit accrued liability reserve is reasonable. However, the capital facilities improvement reserve, capital transportation vehicles reserve, retirement contribution reserve, liability reserve and insurance

reserve, totaling approximately \$7.7 million, were overfunded and potentially unnecessary. Figure 4 shows the balances in these reserves as of June 30, 2015.

Figure 4: Questionable General Fund Reserve Balances

	Balance as of July 1, 2012	Funding	Expenditures	Balance as of June 30, 2015
Capital Facilities Improvement	\$0 ^a	\$3,193,707	\$0	\$3,193,707
Capital Transportation Vehicles	\$8,194 ^b	\$1,334,002	\$0	\$1,342,196
Retirement Contribution	\$985,464	\$987,753	\$255,826	\$1,717,391
Liability Reserve	\$903,116	\$1,596	\$0	\$904,712
Insurance Reserve	\$320,408	\$200,684	\$0	\$521,092
Totals	\$2,217,182	\$5,717,742	\$255,826	\$7,679,098

^a Established by voter approval on May 19, 2015
^b Established by voter approval on May 20, 2014 which included a previous balance of approximately \$8,200

Capital Facilities Improvement Reserve – The reserve was established and approved by voters on May 19, 2015 with a 10-year term and \$5 million maximum funding limit. The reserve was to be funded through excess fund balance and an initial transfer of up to \$860,000 from the repair reserve. The reserve was created to allow the District to set funds aside to pay the costs of construction of improvements to, and reconstruction and equipping of, various District buildings and facilities. As of June 30, 2015, within a month of its establishment, the District had already funded the reserve a total of \$3.2 million from reserve transfers and excess fund balance. This leaves a total of \$1.8 million in additional funding allowable within the remaining 10-year term. The District completed a building condition survey in August 2015 with total building construction and renovation projects totaling \$25.4 million. Using the District’s average historic State building aid rate of 90 percent,⁶ the current reserve balance could complete all projects included within the survey with a remaining balance of approximately \$650,000.

Capital Transportation Vehicles Reserve – The reserve was established and approved by voters on May 20, 2014 with a 10-year term and \$2 million maximum funding limit. The reserve was to be funded by excess fund balance or other legally available funds. The reserve was created for the purpose of financing the acquisition of school buses, vans and other transportation vehicles. The District has already funded the reserve a total of \$1.3 million from excess fund balance as of June 30, 2015. This leaves a total of \$700,000 in additional funding allowable within the remaining 10-year term. The District plans on purchasing approximately two buses per year based on the required maintenance and depreciation of the vehicles. The District had 23 vehicles for student transportation in the 2014-15 fiscal year.

⁶ The District’s 2015-16 State aid output reports identify building aid ranging from 86-96 percent.

The District ordered a new 65-passenger bus and two suburban trucks in 2015-16 to replace existing vehicles. Based on the 2015-16 cost of a 65-passenger bus totaling \$98,629 and a State aid reimbursement rate of 90 percent, the local share to the District to replace a bus is approximately \$10,000. Therefore, the current reserve balance can fund the purchase of 136 buses.

Retirement Contribution Reserve – By law, this reserve can only be used to pay benefits for employees covered by the New York State and Local Retirement System (NYSLRS). The Retirement Contribution Reserve has grown from \$985,464 as of July 1, 2012 to a balance of \$1.7 million as of June 30, 2015, which is more than five and a half times the average annual cost of \$293,855. Although the District has been budgeting for the use of this reserve to cover annual retirement benefits, the District's significant surpluses have exceeded the amounts appropriated. Therefore, it was not necessary to use the reserve to pay for the related costs. However, in 2014-15, the District used \$255,826 from this reserve to offset the retirement expenditure.

Liability Reserve – This reserve is established to cover property loss and liability claims. This reserve may not exceed 3 percent of the annual budget or \$15,000, whichever is greater. The District has not funded or used the reserve in the last three years. The reserve had a balance of \$904,712 as of June 30, 2015. The District's target funding of the reserve is 5 percent of the annual budget, exceeding the statutory limit. We determined the reserve currently exceeds the statutory limit by \$341,744, or 61 percent. In addition, the District should review insurance and liability coverages to determine the reasonableness of amounts reserved and potential gaps in coverage.

Insurance Reserve – This reserve is intended to pay certain uninsured losses, claims, actions, or judgments for which the District is authorized or required to purchase or maintain insurance, with a number of exceptions. As of June 30, 2015, the balance of this reserve was \$521,092. There have been no moneys expended from this reserve during the last three years. Again, we caution the District on the funding of this reserve. The District should review the amount in this reserve to determine the instances where it could be used and the probability of these instances occurring.

The Superintendent and Board presented projected uses of reserve money to finance operations that were not necessary because of the surpluses generated. For example, during the development of the 2014-15 fiscal year budget, the Superintendent and Board presented plans to use \$324,956 in reserves to finance operations. However, the District did not use these funds because, due to operating surpluses, the particular planned expenditures were financed by real property

taxes instead of reserves. By maintaining excessive reserve balances, combined with ongoing budgeting practices that routinely generate operating surpluses, the Board and District officials have withheld significant moneys from funding general operations, levied higher-than-necessary taxes and reduced the transparency of District finances to the taxpayers.

Recommendations

The Board and District officials should:

1. Adopt budgets that reflect the District's actual needs and include realistic estimates based on historical trends or other identified analysis.
2. Develop a plan to reduce the amount of unrestricted fund balance in a manner that benefits District taxpayers. Such uses could include, but are not limited to, using surplus funds as a financing source, funding one-time expenditures or reducing property taxes.
3. Review all reserve balances and determine if the amounts reserved are necessary, reasonable and in compliance with statutory requirements. To the extent they are not, transfers should be made in compliance with statutory requirements.

The Board should:

4. Require District officials to present an annual reserve report that complies with the Board-established reserve fund policy.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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



Clyde-Savannah Central School District

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February 22, 2016

Office of the State Comptroller
Edward V. Grant Jr., Chief Examiner
Rochester Regional Office
The Powers Building
16 West Main Street, Suite 522
Rochester, NY 14614

Dear Mr. Grant:

The Clyde-Savannah Central School District's financial condition was examined by the New York State Comptroller's Office for the period of July 1, 2012 through October 22, 2015. The results of the audit and recommendations were presented to the District. District officials have reviewed the draft audit findings and recommendations and generally accept and agree with such findings and recommendations. Please feel free to contact my office if you need additional information or have any further questions.

Sincerely,

Michael C. Hayden
Superintendent of Schools

Mission Statement

To ensure that each student receives a 21st century learning experience that develops mastery of the skills needed to think, work, play and compete within a global community.

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

The objective of our audit was to evaluate the District's financial condition for the period July 1, 2012 through October 22, 2015. To achieve our audit objective and obtain valid evidence, we performed the following procedures:

- We interviewed District officials to gain an understanding of the budget process. We reviewed financial information provided to the Board and reviewed the Board minutes for financial discussions.
- We compared the adopted general fund budgets for fiscal years 2012-13 through 2014-15 with the actual results of operations to determine if the budgets were realistic and structurally balanced.
- We reviewed budget modifications for the 2014-15 fiscal year to determine if account codes were overexpended.
- We reviewed the proposed general fund budget for fiscal year 2015-16 to determine whether the budgeted revenues and appropriations were reasonable and if fund balance trends would continue.
- We reviewed the real property tax warrants, receipts and levy increases.
- We compared unrestricted unappropriated funds to the ensuing years' appropriations to determine if the District was within the statutory limit.
- We reviewed District reserve accounts and related expenditures to determine if reserves were properly and legally established, if they were being funded or used, if their balances were reasonable and if transfers were appropriate.
- We performed an analysis of the District's reserve funds for fiscal years 2012-13 through 2014-15 to determine their funding, use, reasonableness and compliance with applicable statutes.

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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