



Edwards-Knox Central School District Transportation State Aid and Reserve Funds

Report of Examination

Period Covered:

July 1, 2012 – February 29, 2016

2016M-151



Thomas P. DiNapoli

Table of Contents

	Page
AUTHORITY LETTER	1
EXECUTIVE SUMMARY	2
INTRODUCTION	4
Background	4
Objectives	4
Scope and Methodology	4
Comments of District Officials and Corrective Action	5
TRANSPORTATION STATE AID	6
Recommendation	7
RESERVE FUNDS	8
Recommendations	10
APPENDIX A Response From District Officials	12
APPENDIX B Audit Methodology and Standards	15
APPENDIX C How to Obtain Additional Copies of the Report	16
APPENDIX D Local Regional Office Listing	17

State of New York Office of the State Comptroller

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 Edwards-Knox Central School District, entitled Transportation State Aid and Reserve Funds. 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 Edwards-Knox 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 day-to-day management of the District under the Board's direction. The District's budgeted appropriations for the 2015-16 fiscal year were \$13.3 million, which were funded primarily with State aid and real property taxes.

Scope and Objectives

The objectives of our audit were to examine the District's transportation State aid procedures and reserve funds for the period July 1, 2012 through February 29, 2016. We expanded our scope back to July 1, 2005 to review the establishment of reserve funds. Our audit addressed the following related questions:

- Did the District apply for all of the transportation State aid to which it was entitled for the purchase of new buses in a timely manner?
- Did the District appropriately establish, fund and use reserve funds?

Audit Results

The District did not apply for all the transportation State aid to which it was entitled for new bus purchases in a timely manner. The Business Manager did not report nine buses that were purchased during our audit period to the New York State Education Department for approval for transportation State aid. Had we not notified District officials of this, the District could have lost \$612,902 in related aid consisting of \$157,127 that the District would have received during the 2013-14 through 2015-16 fiscal years and \$455,775 that we project the District would have received during the 2016-17 through 2020-21 fiscal years.

The District maintained five reserves in its general fund during our audit period, which consisted of an employee benefit accrued liability (EBALR), retirement contribution, unemployment insurance, workers' compensation and insurance reserve. As of June 30, 2015, the five reserves had balances totaling approximately \$2.5 million. The District did not appropriately establish, fund or use four¹ of these reserves totaling approximately \$2.4 million, and the Board did not adopt a reserve policy.

¹ The EBALR, retirement contribution, unemployment insurance and workers' compensation reserves

District officials were unable to provide us with documentation for the establishment of the EBALR and unemployment insurance reserves.

In addition, as of June 30, 2015, the EBALR was overfunded by \$309,718, the retirement contribution and the workers' compensation reserves were each funded at approximately five times their average annual expenditures and the unemployment insurance reserve was funded at nearly 26 times its average annual expenditures over the last three fiscal years. The District also incurred expenditures over the last three fiscal years totaling \$1,007,664 that could have been paid from the EBALR, retirement contribution, unemployment insurance and workers' compensation reserves. However, the District used \$257,166 (26 percent) from those reserves to fund the expenditures and used operating funds for the remainder.

We also found that the District used \$69,447 from the retirement contribution reserve for a purpose that was not statutorily authorized. By maintaining reserves with excessive balances and not readily using reserve funds, the District has withheld funds from productive use and levied taxes that were higher than necessary.

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 have initiated, or indicated they planned to initiate, corrective action.

Introduction

Background

The Edwards-Knox Central School District (District) is located in the Towns of Canton, Clare, Edwards, Fine, Hermon, Pierrepont and Russell in St. Lawrence 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 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 one school with approximately 610 students and 120 employees. The District's budgeted appropriations for the 2015-16 fiscal year were \$13.3 million, which were funded primarily with State aid and real property taxes. The District contracts with the St. Lawrence-Lewis Board of Cooperative Educational Services (BOCES) to provide a Business Manager to oversee the District's business operations. The current Business Manager² is a BOCES employee who is shared with the Harrisville Central School District.

Objectives

The objectives of our audit were to examine the District's transportation State aid procedures and reserve funds. Our audit addressed the following related questions:

- Did the District apply for all of the transportation State aid to which it is entitled for the purchase of new buses in a timely manner?
- Did the District appropriately establish, fund and use reserve funds?

Scope and Methodology

We examined the District's transportation State aid and reserve fund records for the period July 1, 2012 through February 29, 2016. We expanded our scope back to July 1, 2005 to review the establishment of reserve funds.

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.

² The current Business Manager has been working at the District since August 2012. The former Business Manager was also a BOCES employee.

**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 have initiated, or indicated they planned 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.

Transportation State Aid

The New York State Education Department (SED) provides transportation capital aid to school districts for the assumed debt service expenditures associated with the approved cost of new purchased buses. To receive the transportation State aid, the District must submit a State aid form³ to SED accompanied by a detailed purchase order for each new bus within one year from the date of purchase. SED reviews the submitted documentation and establishes an approved cost⁴ for each bus purchased. The District is then sent an award letter listing the buses that have been approved and the approved costs.

Districts receive transportation State aid on bus purchases over a five- or six-year period⁵ beginning 12 months after the purchase order date. For example, for a bus purchased during July 2015, the District would begin receiving transportation State aid during the 2016-17 fiscal year and would continue to receive aid on this bus purchase through the 2020-21 fiscal year. SED calculates the assumed annual debt service cost for bus purchases based on assumed amortization schedules.⁶ The assumed annual debt service cost⁷ multiplied by the District's annual State share ratio for transportation aid (which may vary from year-to-year) determines the amount of transportation State aid that the District is entitled to each year.

The District did not apply for all the transportation State aid to which it was entitled for new bus purchases in a timely manner. We reviewed all 13 of the District's new bus purchases during our audit period and found that the District had submitted State aid forms to SED for four of these buses. The nine buses⁸ that were not reported to SED were purchased for a total combined cost of \$766,934. The District was in danger of

³ Form SA-16 – Application for Approval of Bus Purchase for Purposes of State Aid

⁴ The approved cost is the net purchase price of the bus, which consists of the gross cost of the bus, including options, less any trade-in allowances, federal grants or State grants used to finance the purchase.

⁵ Transportation State aid payments are made over a five-year period if the bus is purchased during the first six months of the fiscal year (July 1 through December 31) and over a six-year period if the bus is purchased during the last six months of the fiscal year (January 1 through June 30).

⁶ The assumed amortization schedules are based on the approved cost of each bus, a statewide average interest rate, a term of five years and equal semiannual assumed payments of principal and interest.

⁷ Deductions, including deductions for other purposes and non-allowable pupils, are made to this amount.

⁸ The nine buses consisted of one purchased during 2012-13, three purchased during 2013-14, three purchased during 2014-15 and two purchased during 2015-16. The nine buses also consist of all of the buses the District had purchased since the current Business Manager began working at the District in August 2012.

potentially losing \$612,902 in transportation State aid, consisting of \$157,127 that the District would have received during the 2013-14 through 2015-16 fiscal years and \$455,775 that we project⁹ the District would have received during the 2016-17 through 2020-21 fiscal years.

We notified District officials that the Business Manager did not submit State aid forms to receive approval for aid for the nine buses. As a result, District officials prepared and submitted separate State aid forms to SED for each of the nine buses. SED reviewed the submitted documentation and informed the District that the buses would be approved for transportation State aid.

This occurred because District officials did not establish adequate procedures to ensure the District applied for all of the transportation State aid to which it is entitled for new bus purchases. The Business Manager was responsible for preparing and submitting the State aid forms for new bus purchases and reviewing the receipt of award letters with no oversight. In addition, District officials did not perform an annual reconciliation of the District's transportation State aid receipts, records and reports. As a result, District officials had no means to ensure that the District applied for and received all of its eligible transportation State aid.

Although SED notified the District that it will approve State aid for the buses, the failure to submit State aid forms for all new bus purchases in a timely manner resulted in delayed payments of State aid and the District levying more taxes than would have been needed to fund operations during the 2013-14 through 2015-16 fiscal years. Specifically, had the District submitted all State aid forms in a timely manner, it would have received additional transportation State aid of \$4,524 during 2013-14, \$55,484 during 2014-15 and \$97,119 during 2015-16. This would have allowed the District to reduce the tax levies during those years by the same amount.

Recommendation

1. District officials should implement an independent review of the preparation, submission and receipt of transportation State aid documentation and an annual reconciliation of transportation State aid. These procedures will help to ensure that the District applies for and receives all the transportation State aid to which it is entitled for new bus purchases.

⁹ Projected with the District's average State share ratio for transportation aid and deduction amounts for the 2012-13 through 2015-16 fiscal years.

Reserve Funds

Reserve funds may be established by Board action or voter approval pursuant to various laws to provide financing for specific purposes. The statutes under which the reserves are established determine how the reserves may be funded, expended and discontinued. Although school districts generally are not limited as to how much money they can maintain in reserves, they should ensure the reserve funds do not accumulate excessive balances. Funding reserves at greater than reasonable levels essentially results in real property tax levies that are higher than necessary because the excessive reserve balances are not being used to fund operations. As such, it is important that the Board adopt a reserve policy that addresses its rationale for establishing reserve funds, objectives for each reserve established, optimal or targeted funding levels and conditions under which the funds' assets will be used or replenished.

As of June 30, 2015, the District had five reserves¹⁰ with balances totaling approximately \$2.5 million. The District did not appropriately establish, fund or use four¹¹ of these reserves with balances totaling approximately \$2.4 million, and the Board did not adopt a reserve policy. District officials were unable to provide us with documentation for the establishment of the employee benefit accrued liability reserve (EBALR) and unemployment insurance reserves. In addition, as of June 30, 2015, the EBALR was overfunded by \$309,718, the retirement contribution and the workers' compensation reserves were each funded at approximately five times their average annual expenditures and the unemployment insurance reserve was funded at nearly 26 times its average annual expenditures over the last three fiscal years.

The District also incurred expenditures over the last three fiscal years totaling \$1,007,664 that could have been paid from the EBALR, retirement contribution, unemployment insurance and workers' compensation reserves. However, the District used \$257,166 (26 percent) from those reserves to fund the expenditures and used operating funds for the remainder. We also found that \$69,447 of funds from the retirement contribution reserve was used for a purpose that was not statutorily authorized. By maintaining reserves with excessive balances and not readily using reserve funds, the District has withheld funds from productive use and levied taxes that were higher than necessary.

¹⁰ Employee benefit accrued liability, retirement contribution, unemployment insurance, workers' compensation and insurance reserves

¹¹ The employee benefit accrued liability, retirement contribution, unemployment insurance and workers' compensation reserves

EBALR—General Municipal Law (GML) authorizes the establishment of this reserve by Board resolution and for money from this reserve to be used to make payments for unused sick, vacation and certain other leave time (compensated absences) owed to employees when they leave District employment. District officials were unable to provide documentation supporting the establishment of the reserve by Board resolution.

In addition, although the District did not add more funds to the reserve during our audit period, as of June 30, 2015, the reserve fund had a balance of \$586,933. However, District officials provided us supporting documentation for a long-term compensated absence liability of \$277,215. As a result, as of June 30, 2015, this reserve was overfunded by \$309,718. Furthermore, during our audit period, District officials had not used funds in this reserve to pay for compensated leave benefits, although the District incurred expenditures for this purpose totaling \$98,893 from fiscal years 2012-13 through 2014-15. Instead, these expenditures were budgeted for and paid with proceeds from the general fund.

Retirement Contribution Reserve— GML authorizes the establishment of this reserve by Board resolution and for money from this reserve to be used to finance retirement contributions payable to the New York State and Local Retirement System (NYSLRS). The Board established this reserve by resolution on June 4, 2012. The District did not add more funds to the reserve during our audit period. However, as of June 30, 2015, the reserve fund had a balance of approximately \$1.2 million, more than five and half times the average annual expenditures of \$210,373 for retirement contributions payable to the NYSLRS over the last three fiscal years.

The Board adopted a resolution on June 24, 2014 authorizing the use of reserve funds not to exceed \$300,000 to finance the District's retirement contributions payable to the NYSLRS for 2013-14. However, District officials transferred \$298,086 in reserve funds to the general fund's unassigned fund balance during 2013-14, although the District incurred \$228,639 in NYSLRS contribution expenditures in this year. Consequently, \$69,447 of the transfer was inappropriate, as reserve funds cannot be transferred to fund general fund operations. In addition, the District did not use reserve funds to pay 2012-13 and 2014-15 NYSLRS contribution expenditures totaling \$402,481. Instead, District officials paid these expenditures with proceeds from the general and school food service funds.

Unemployment Insurance Reserve — GML authorizes the establishment of this reserve by Board resolution and for money from this reserve to be used to reimburse the State Unemployment

Insurance Fund for payments made to claimants. District officials were unable to provide documentation supporting the establishment of the reserve by Board resolution. The District did not add more funds to the reserve during our audit period. However, as of June 30, 2015, the reserve fund had a balance of \$285,819, almost 26 times the average annual expenditures of \$11,116 for unemployment claims over the last three fiscal years.¹² Furthermore, although unemployment insurance expenditures from 2012-13 through 2014-15 totaled \$33,347, the District paid \$11,247 (34 percent) from reserve funds and the remaining \$22,100 directly from general fund proceeds.

Workers' Compensation Reserve – GML authorizes the establishment of this reserve by Board resolution and for money from this reserve to be used to finance workers' compensation costs, related medical expenditures and self-insurance administrative costs. The Board established this reserve by resolution on June 4, 2012. The District did not add more funds to the reserve during our audit period. However, as of June 30, 2015, the reserve fund had a balance of \$395,629, almost five times the average annual expenditures of \$81,435 for workers' compensation claims over the last three fiscal years. In addition, although workers' compensation expenditures from 2012-13 through 2014-15 totaled \$244,304, the District paid \$17,280 (7 percent) from reserve funds and the remaining \$227,024 directly from general fund proceeds. This occurred although the Board-adopted budgets from 2012-13 through 2014-15 each included the appropriation of \$30,000 from this reserve as a financing source.

The Board's failure to adopt a reserve fund policy has contributed to the District not appropriately establishing, funding and using reserve funds. In addition, by maintaining reserve funds with excessive balances and not readily using reserve funds, the District has withheld funds from productive use and levied more taxes than necessary.

Recommendations

The Board should:

2. Adopt and implement a comprehensive policy for establishing, funding and using reserve funds that identifies its intentions for each reserve, optimal or targeted funding levels and the conditions under which reserve funds will be used or replenished.
3. Adopt resolutions to formally establish the employee benefit accrued liability and unemployment insurance reserves.

¹² The District has not made significant layoffs and, according to the Business Manager, the District does not have future layoffs planned.

4. Ensure that reserve funds are only used for statutorily authorized purposes.
5. Review all reserves and determine if the amounts reserved are reasonable and necessary. To the extent that they are not, transfers should be made to unrestricted fund balance, where allowed by law, or other reserves established and maintained in compliance with statutory directives.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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

Mr. George F. Merritt
Superintendent of Schools
(315)562-8130
Fax: (315)562-2477

Mrs. Amy Sykes
7-12 Principal
(315)562-8131
Fax: (315)562-2477

Ms. Lura Hughes
Elementary Principal
(315)562-8132
Fax: (315)562-2477

EDWARDS-KNOX CENTRAL SCHOOL DISTRICT

2512 COUNTY ROUTE 24
HERMON, NEW YORK 13652

BUS GARAGE: (315) 562-8133
NURSE'S OFFICE FAX: 562-2477
www.ekcsk12.org

BOARD OF EDUCATION
Penny Allen
Rick Brewer
Lynn C. Collier
Jennifer Hotaling
Stacia Kroniser
Reginald LaPoint
Thomas O'Brien
Michael White
Thomas Whitmarsh
Brandi Graham, Clerk

July 5, 2016

Mr. Jeffrey Leonard
Office of State Comptroller
One Broad Street Plaza
Glens Falls, NY 12801

Dear Mr. Leonard,

Please accept this letter as the Edwards Knox Central School District's Response and Corrective Action Plan of the Comptrollers Audit of July 1, 2012 through February 2016. The District is pleased that this extensive examination confirmed no findings of operational improprieties, fraud, waste or abuse. The Edwards Knox Central School District does not dispute the finding and accepts the report in full.

After close review, the Edwards Knox Central School District does believe it is important to provide some context that has led to some findings. The economic conditions since the 2009 recession has forced the district to become **extremely conservative**. Taking into consideration "Gap Elimination Act" GEA, \$1,562,404, taken from Edwards Knox Central School District, without an end in sight during these budgeting years, underfunded Foundation Aid by a staggering \$13,737,606 from 2007-2016, made it difficult for the Edwards Knox Central School District to balance between anticipated revenue and expenditures. During the same time frame, Tax Cap Legislation was approved limiting the local tax increase through property taxes, which Edwards Knox has remained under since its inception. Additionally, school districts were forced to negotiate Annual Professional Performance Review, APPR, for all certified staff which was coupled with state aid minimal increases and unfunded mandates creating a precarious financial environment to build reliable budgets.

The Board of Education and Administrative Team completely respect the fiduciary responsibility entrusted to us and will formulate day to day operation spending plans and long term budgetary responsibilities very seriously. Since the audit began in February, we have implemented several suggested actions for the 2016-2017 budget year and will outline below our corrective action plan.

Corrective Action Plan:

Recommendation #1

The district has implemented a reconciliation of transportation aid with our outside audit firm, as to verify that all eligible transportation aid has been filed for and in process as to the purchase of new busses.

Recommendation #2

Beginning with our reorganization meeting on July 12, 2016, all district reserve funds will be reauthorized annually with intention for each reserve stated along with optimal funding levels targeted and the appropriate use identified.

Recommendation #3

At our reorganization meeting on July 12, 2016, a formal establishment of the Employee Benefit Accrued Liability and Unemployment Reserves will be authorized with intention for the reserve stated with optimal funding levels targeted.

Recommendation #4

All statutory authorized purposes will be reviewed and respectfully followed before funds are expended from any reserve funds.

Recommendation #5

Annually, all reserve funds will be reassessed, reevaluated and reauthorized for the proper amount reserved in light of potential exposure to meet necessary and customary expenses.

The Edwards Knox Central School District wishes to express our gratitude for the insight and professionalism demonstrated by the Comptroller's Office during our recent audit. Your staff were very conscientious and demonstrated the utmost in professionalism throughout the audit process. We appreciate the feedback and look forward to meeting our fiduciary responsibility to New York State and the tax payers of the Edwards Knox Central School District, head on.

Sincerely,

George F. Merritt III
Superintendent of Schools

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

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

- We interviewed District officials and reviewed various transportation State aid documents to gain an understanding of the District's procedures related to the transportation State aid process for the purchase of new buses and any associated effects of deficiencies in those procedures.
- We reviewed all of the District's new bus purchases during our audit period to verify whether the District had submitted State aid forms to SED to receive transportation State aid for new bus purchases. We also performed calculations to determine the amount of transportation State aid lost or not received by the District for State aid forms that were not submitted and any corresponding effect on the District's tax levies.
- We interviewed District officials and reviewed the District's policy manual to determine if the Board had adopted a policy that addressed the establishment, funding and use of reserve funds.
- We reviewed Board minutes, accounting records, bank statements, activity within the reserve funds and corresponding supporting documentation to determine if the reserve funds were properly established, funded and used in accordance with statute during our audit period.
- We analyzed the reserve balances as of June 30, 2015 to determine if they were reasonable. Specifically, for the EBALR, we compared the District's long-term compensated absences liability to the reserve balance. For the unemployment insurance, retirement contribution, and workers' compensation reserves, we compared the average annual expenditures that were incurred by the District during the 2012-13 through 2014-15 fiscal years for which each reserve could be used to finance to the corresponding reserve balance. For the insurance reserve, we interviewed District officials regarding the reserve's intended purpose.

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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

APPENDIX C

HOW TO OBTAIN ADDITIONAL COPIES OF THE REPORT

To obtain copies of this report, write or visit our web page:

Office of the State Comptroller
Public Information Office
110 State Street, 15th Floor
Albany, New York 12236
(518) 474-4015
<http://www.osc.state.ny.us/localgov/>

APPENDIX D
OFFICE OF THE STATE COMPTROLLER
DIVISION OF LOCAL GOVERNMENT
AND SCHOOL ACCOUNTABILITY

Andrew A. SanFilippo, Executive Deputy Comptroller
Gabriel F. Deyo, Deputy Comptroller
Tracey Hitchen Boyd, Assistant Comptroller

LOCAL REGIONAL OFFICE LISTING

BINGHAMTON REGIONAL OFFICE

H. Todd Eames, Chief Examiner
Office of the State Comptroller
State Office Building, Suite 1702
44 Hawley Street
Binghamton, New York 13901-4417
(607) 721-8306 Fax (607) 721-8313
Email: Muni-Binghamton@osc.state.ny.us

Serving: Broome, Chenango, Cortland, Delaware,
Otsego, Schoharie, Sullivan, Tioga, Tompkins Counties

BUFFALO REGIONAL OFFICE

Jeffrey D. Mazula, Chief Examiner
Office of the State Comptroller
295 Main Street, Suite 1032
Buffalo, New York 14203-2510
(716) 847-3647 Fax (716) 847-3643
Email: Muni-Bufferalo@osc.state.ny.us

Serving: Allegany, Cattaraugus, Chautauqua, Erie,
Genesee, Niagara, Orleans, Wyoming Counties

GLENS FALLS REGIONAL OFFICE

Jeffrey P. Leonard, Chief Examiner
Office of the State Comptroller
One Broad Street Plaza
Glens Falls, New York 12801-4396
(518) 793-0057 Fax (518) 793-5797
Email: Muni-GlensFalls@osc.state.ny.us

Serving: Albany, Clinton, Essex, Franklin,
Fulton, Hamilton, Montgomery, Rensselaer,
Saratoga, Schenectady, Warren, Washington Counties

HAUPPAUGE REGIONAL OFFICE

Ira McCracken, Chief Examiner
Office of the State Comptroller
NYS Office Building, Room 3A10
250 Veterans Memorial Highway
Hauppauge, New York 11788-5533
(631) 952-6534 Fax (631) 952-6530
Email: Muni-Hauppauge@osc.state.ny.us

Serving: Nassau and Suffolk Counties

NEWBURGH REGIONAL OFFICE

Tenneh Blamah, Chief Examiner
Office of the State Comptroller
33 Airport Center Drive, Suite 103
New Windsor, New York 12553-4725
(845) 567-0858 Fax (845) 567-0080
Email: Muni-Newburgh@osc.state.ny.us

Serving: Columbia, Dutchess, Greene, Orange,
Putnam, Rockland, Ulster, Westchester Counties

ROCHESTER REGIONAL OFFICE

Edward V. Grant, Jr., Chief Examiner
Office of the State Comptroller
The Powers Building
16 West Main Street, Suite 522
Rochester, New York 14614-1608
(585) 454-2460 Fax (585) 454-3545
Email: Muni-Rochester@osc.state.ny.us

Serving: Cayuga, Chemung, Livingston, Monroe,
Ontario, Schuyler, Seneca, Steuben, Wayne, Yates Counties

SYRACUSE REGIONAL OFFICE

Rebecca Wilcox, Chief Examiner
Office of the State Comptroller
State Office Building, Room 409
333 E. Washington Street
Syracuse, New York 13202-1428
(315) 428-4192 Fax (315) 426-2119
Email: Muni-Syracuse@osc.state.ny.us

Serving: Herkimer, Jefferson, Lewis, Madison,
Oneida, Onondaga, Oswego, St. Lawrence Counties

STATEWIDE AUDITS

Ann C. Singer, Chief Examiner
State Office Building, Suite 1702
44 Hawley Street
Binghamton, New York 13901-4417
(607) 721-8306 Fax (607) 721-8313