



# Garrison Union Free School District Financial Condition

Report of Examination

Period Covered:

July 1, 2014 – December 10, 2015

2016M-108



Thomas P. DiNapoli

# Table of Contents

	<b>Page</b>
<b>AUTHORITY LETTER</b>	1
<b>INTRODUCTION</b>	2
Background	2
Objective	2
Scope and Methodology	2
Comments of District Officials and Corrective Action	2
<b>FINANCIAL CONDITION</b>	4
Budgeting and Fund Balance	5
Reserves	6
Recommendations	7
<b>APPENDIX A</b> Response From District Officials	8
<b>APPENDIX B</b> OSC Comment on the District's Response	15
<b>APPENDIX C</b> Audit Methodology and Standards	16
<b>APPENDIX D</b> How to Obtain Additional Copies of the Report	17
<b>APPENDIX E</b> Local Regional Office Listing	18

# 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 Garrison Union Free 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 Garrison Union Free School District (District) is located in the Hamlet of Garrison, which is in the Town of Philipstown in Putnam 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 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 Business Administrator is also the Treasurer and is responsible for overseeing the District's financial operations and reporting financial activity.

The District operates one school with approximately 300 students and 63 full- and part-time employees. The District's 2015-16 general fund appropriations totaled approximately \$10.2 million and were funded primarily with State aid and real property taxes.

## Objective

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

- Did District officials ensure budget estimates were reasonable, fund balance was maintained in accordance with statutory requirements and reserves were maintained at reasonable levels?

## Scope and Methodology

We examined the District's financial condition for the period July 1, 2014 through December 10, 2015. We extended our scope back to July 1, 2010 to determine if the budget estimates were reasonable, fund balance was maintained in accordance with statutory requirements and reserves were used as intended.

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 initiate corrective action. Appendix B includes our comment on an issue raised in the District's response letter.

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 fund public educational services for students in the district. Sound budgeting practices based on accurate estimates, along with prudent fund balance<sup>1</sup> management, help ensure that the real property tax levy is not greater than necessary. According to New York State Real Property Tax Law (RPTL), the amount of fund balance that a district can retain may not be more than 4 percent of the ensuing fiscal year's budget. Districts may use the remaining resources to lower real property taxes or establish reserves to restrict a reasonable portion of fund balance for a specific purpose. Reserves may be established for a variety of future purposes and used to accumulate funds to finance those purposes. However, funding reserves at greater than reasonable levels contributes to real property tax levies that are higher than necessary because the excessive reserve balances are not being used to fund operations.

District officials need to improve the budget process to ensure budget estimates and reserve balances are reasonable and fund balance is maintained in accordance with statutory requirements. The District appropriated approximately \$500,000 of fund balance annually from 2010-11 through 2014-15 as a financing source in the annual budget, but more than 90 percent of this amount was not needed due to operating surpluses. In addition, District officials transferred money to the District's reserves at the end of each year, which resulted in four reserves being overfunded by approximately \$1.8 million (96 percent of total reserves) as of June 30, 2015. Further, these reserves (debt service, retirement contribution, unemployment insurance and tax certiorari) had balances that were excessive or unnecessary because expenditures for reserve related costs were included in the annual budgets and not paid from these funds.

These practices allowed the District's unrestricted fund balance to appear that it was within the 4 percent statutory limit. However, when unused appropriated fund balance and excess reserves were added back, the District's recalculated unrestricted fund balance each year was approximately 30 percent of the ensuing year's appropriations. During 2014-15, District officials appropriated \$585,000 for the 2015-16 budget. However, we project that it will not be needed. As such, we expect the District's unrestricted fund balance will continue to exceed the statutory limit, which contributed to real property taxes being higher than necessary to fund District's operations.

---

<sup>1</sup> Fund balance represents resources remaining from prior fiscal years.

## Budgeting and Fund Balance

The Board and District management are responsible for accurately estimating revenues and appropriations in the District’s annual budget. In preparing the budget, it is essential that District officials use the most current and accurate information to ensure that budgeted appropriations are reasonable and not overestimated. Accurate budget estimates help ensure that the real property tax levy is not greater than necessary. Fund balance estimation is also an integral part of the budget process. RPTL currently limits unrestricted fund balance to no more than 4 percent of the ensuing fiscal year’s budget. Any surplus fund balance over this percentage should be used to reduce the upcoming fiscal year’s tax levy, pay off debt or finance one-time expenditures.

We compared the District’s appropriations with actual results of operations for fiscal years 2010-11 through 2014-15 and found that District officials overestimated certain appropriations each year. For example, contractual expenditures, such as tuition and special education transportation, were overstated by a combined total of more than \$1.7 million over these years.

The District reported year-end unrestricted funds in the general fund that made it appear that the District complied with the 4 percent statutory limit each year. However, District officials appropriated a combined total of \$2.7 million in fund balance from 2010-11 through 2014-15, but only used about \$251,000, or 10 percent, to finance operations over the same period because appropriations were overestimated each year. When unused appropriated fund balance and excess reserves were added back, the District’s recalculated unrestricted fund balance exceeded the statutory limit, ranging between 27 and 32 percent of the ensuing year’s budget (Figure 1).

	2010-11	2011-12	2012-13	2013-14	2014-15
Total Unrestricted Funds at Year-End	\$1,158,735	\$916,364	\$805,332	\$605,384	\$443,374
Add: Appropriated Fund Balance and Appropriated Reserves Not Used to Fund Ensuing Year's Budget	\$492,170	\$503,000	\$397,928	\$475,107	\$585,133
Add: Excess Reserves	\$1,349,499	\$1,509,993	\$1,564,125	\$1,642,925	\$1,776,033
Total Recalculated Unrestricted Funds	\$3,000,404	\$2,929,357	\$2,767,385	\$2,723,416	\$2,804,540
Ensuing Year's Budgeted Appropriations	\$9,321,479	\$9,475,913	\$9,752,778	\$10,051,660	\$10,201,153
Recalculated Unrestricted Funds as Percentage of Ensuing Year's Budget	32%	31%	28%	27%	27%

The District’s practice of consistently appropriating fund balance that is not needed to finance operations is, in effect, a circumvention of the statutory limit imposed on the level of unrestricted fund balance.

## Reserves

Reserve funds may be established by Board action, pursuant to various laws, and are used to finance the cost of a variety of objects or purposes. The statutes under which reserve funds are established determine how the reserves may be funded, expended or discontinued. Generally, the amount of money school districts can maintain in reserves is not limited. However, it is important that districts maintain reserve balances that are reasonable. Therefore, the Board should review the District’s reserves at least annually and fund them through budgeted appropriations that are voted on by District residents. This will help ensure that the amounts reserved are necessary and provide transparency.

The District maintained five reserve funds totaling approximately \$1.9 million at the end of 2014-15 (debt service – over \$1 million, retirement contribution – \$646,934, employee benefit accrued liability (EBALR) – \$79,245, unemployment insurance – \$68,822 and tax certiorari – \$50,893).

District officials properly established the retirement contribution, unemployment and EBALR reserves. However, officials were unable to provide documentation to support establishing the debt service or tax certiorari reserves. District officials did not fund reserves through the budget, but instead transferred funds at year-end, which diminishes the transparency of the budget process.

The District budgets for and levies taxes to pay for debt service, retirement contribution, unemployment insurance and tax certiorari reserves from the annual operating budget. We question the necessity for these reserves when District officials did not use them as intended. Reserve fund related expenditures over the last five years totaled approximately \$3.2 million or an average of \$634,000 per year, all of which were funded by the tax levy. For the 2014-15 fiscal year, the District was retaining approximately \$1.8 million in reserves that was unused (Figure 2).

	2010-11	2011-12	2012-13	2013-14	2014-15
Debt Service	\$952,335	\$1,048,858	\$930,837	\$932,054	\$1,009,384
Retirement Contribution	\$304,086	\$367,127	\$539,045	\$616,393	\$646,934
Unemployment Insurance	\$67,632	\$68,308	\$68,479	\$68,650	\$68,822
Tax Certiorari	\$25,446	\$25,700	\$25,764	\$25,828	\$50,893
<b>Total</b>	<b>\$1,349,499</b>	<b>\$1,509,993</b>	<b>\$1,564,125</b>	<b>\$1,642,925</b>	<b>\$1,776,033</b>



District officials retained these excess funds and presented annual budgets that lacked transparency. As a result, the Board and District officials have withheld significant funds and levied taxes that were higher than necessary.

## **Recommendations**

The Board should:

1. Adopt budgets with reasonably estimated appropriations.
2. Discontinue the practice of adopting budgets that result in the appropriation of unrestricted fund balance that is not actually needed to fund District operations.
3. Develop a plan to use the surplus fund balance identified in this report in a manner that benefits District residents. Such uses could include, but are not limited to:
  - Using surplus funds as a financing source;
  - Financing one-time expenditures;
  - Funding needed reserves; and
  - Reducing District property taxes.
4. Review reserves to determine if the amounts reserved are justified, necessary and reasonable. To the extent that they are not, reserves should be properly reduced.

## **APPENDIX A**

### **RESPONSE FROM DISTRICT OFFICIALS**

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



*Laura Mitchell*  
*Superintendent of Schools*

June 1, 2016

Ms. Tenneh Blamah  
Chief Examiner  
Office of the State Comptroller  
Division of Local Government and School Accountability  
33 Airport Center Drive  
New Windsor, NY 12553

Dear Ms. Blamah:

The Board of Education, the Audit Committee and the administration of the Garrison Union Free School District have reviewed the Office of the State Comptroller's Audit of the District's Financial Condition for the period July 1, 2014 – September 5, 2015 currently in its draft form. We would like to thank you for your assistance in helping to assure that our District's financial affairs are being handled properly. We found your staff to be professional and courteous. We also appreciate your willingness to address specific concerns during the review of this draft report. Please allow this letter to serve as the District's response to the audit findings and as its Corrective Action Plan.

Before addressing the Corrective Action Plan, we would be remiss if we did not place into context the political, financial, and legislative challenges which affect our budgetary planning as we strive to protect our students, residents and taxpayers. The current challenges are significant and require our best judgement and decision making.

The "tax cap" has limited the District's ability to correct year-to-year financial imbalances through taxation. Our District relies mainly on taxes to operate programs, not state aid. Limiting our ability to tax under the tax cap restricts the control we have over programs. Using fund balance and reserves helps keep tax rates stable. Also, since the State imposed the "Gap Elimination Adjustment" the resulting cumulative loss in revenue to our District amounted to over \$580,243. The District firmly believes it did not ask for one more dollar than was necessary to efficiently operate the District with no loss to any of its outstanding programs. In fact, the District's tax rate is the lowest in the surrounding five counties.

See  
Note 1  
Page 15

The District has prepared budgets guided by two principles. First is the sustainment of educational programs for students. Second is fiscal responsibility to our community by providing budget and tax rate stability over time. The District has been successful in both. We are a Blue Ribbon School that also, as stated above, has the lowest tax rate in the five county region. Sound budgeting, along with prudent management of fund balance and reserves, supports the District's goals to maintain high quality educational programs, manage emergencies and satisfy long term financial obligations. The District faces many unknown factors when projecting expenditures at the time of budget development.

Mailing Address:  
P.O. Box 193, Garrison, N.Y. 10524-0193

Shipping Address:  
1100 Route 9D, Garrison, N.Y. 10524

Fax: (845) 424-4733  
E-mail: [lmitchell@gufs.org](mailto:lmitchell@gufs.org)

The District adopts budgets that are fiscally responsible and support educational programs for our students. At the time of budget adoption it is deemed by the Board and administration that the appropriations are needed to fund District operations. To ensure transparency, the District holds several budget workshops throughout the school year and provides monthly budget updates for the Board. During Board meetings and Finance Committee meetings, the use of reserves is discussed at length.

Tuition, Special Education and related transportation costs are budget line items with great volatility that require conservative estimates. Garrison UFSD is a very small K-8 district with a \$10.2 million dollar budget. One Special Education student could potentially cost the District close to \$200,000. For most districts one student placement change could go unnoticed, but for a small district like Garrison, this represents 2% of our overall budget. Due to the unpredictability of Special Education placements we develop a budget that anticipates the highest possible cost for a student. At times a student is placed in a program for a lower than anticipated or services are provided in District resulting in the District expending less than what is budgeted for tuitions, special education, and transportation. The District feels that it is fiscally responsible to annually budget the uppermost cost to fund possible Special Education placements of students. Decisions on these placements most often happen after the budget has been approved and passed by District voters.

Since we are a K-8 district we send our high school students out to two neighboring districts (Haldane and Highland Falls). We cannot control tuition costs or high school Special Education placements, so again we budget conservatively. While we plan that all our high school students will go to a local public high school, some students may actually opt to go to a private school since there are many within commuting distance. This can cause the budget to be under spent because the District does not have to pay for private school tuition. To put things in perspective, if five students decided to attend a private school after the budget has already been adopted we could see an unanticipated cost savings of \$100,000 or 1% of our budget.

The District does use the most current and accurate information available to ensure that budgeted appropriations are reasonable and not overestimated. Under spending in each year as stated in your report is due to these minor changes in a few students' placements, but in a small budget like Garrison's these translate into large percentages not large dollar amounts.

All District transactions take place in public sessions to ensure transparency. Transfers to reserves occurred in accordance with resolutions passed annually in a public session of a Board meeting. Transfers to reserves were confirmed and condoned by the District's external auditors. In your report it was stated that District officials were unable to provide documentation to support establishing the debt service and tax certiorari reserves. The District is confident these reserves were established properly many years ago, but were unable to locate Board minutes because the minutes are in the process of being digitized by an outside vendor. Both the Board and administration agree that reserves are reasonable and back a long term financial plan for the District. Additionally, the District has received strong community support for our budgets.

District officials continually seek financial solutions that benefit the taxpayers of the District. The District has currently designated \$634,591 of its surplus fund balance and reserves to reduce the District property tax and will continue to reduce taxes when funds are available to do so. The

District has historically planned to utilize surplus funds to keep the District finances stable, well balanced and secure.

There is a planned use for reserves; debt service to offset our bond payable of \$2.7 million and tax certiorari to offset pending claims of \$82,698. Retirement reserves were increased when costs were rising. Now that they have stabilized, it is the intention of the District to draw down on these reserves. The District is also planning a capital project with an estimated vote date of December 2017. It is the intention of the District to use surplus funds to help reduce the tax impact of bonding a new capital project and to upgrade technology in the building. The District is lacking in student devices and infrastructure to keep up with the fast pace and demands of today's educational programs.

The Board is very concerned about the overuse of reserves. The State Comptroller's Fiscal Health Monitoring, to which the District is subject, contains a scoring system that reflects negatively on the use of reserves and fund balance through budgeting of operating deficits and reflects positively on the maintenance of higher levels of both undesignated and total fund balance as a percentage of expenditures. The District has received a status of "no designation" as determined by this annual measurement system. However, the most recent 2015 determination of fiscal stress indicates the District is just below the "susceptible to fiscal stress". This designation contributes to our AA+ by Standard and Poor's which will assist in securing low interest borrowing in the future.

The District has two Board appointed financial committees (Audit and Finance) that have reviewed the draft report and assisted in developing this Corrective Action Plan. Please see attached responses to your recommendations.

Once again, we would like to thank you for your professionalism and assistance throughout the recent State Comptroller's Audit.

Sincerely,

\_\_\_\_\_  
Laura Mitchell  
Superintendent of Schools

\_\_\_\_\_  
Raymond O'Rourke  
President, Board of Education

\_\_\_\_\_  
Susan E. Huetter  
School Business Administrator

**GARRISON UNION FREE SCHOOL DISTRICT**  
**Garrison, New York 10524**

**Corrective Action Plan:**

1. **Audit Recommendation:**

The Board should adopt budgets with reasonable estimated appropriations.

**Implementation Plan of Action:**

The District has prepared budgets guided by two principles. First is the sustainment of educational programs for students. Second is fiscal responsibility to our community by providing budget and tax rate stability over time. The District has been successful in both. We are a Blue Ribbon School that also has the lowest tax rate in the five county region. Sound budgeting, along with prudent management of fund balance and reserves, supports the District's goals to maintain high quality educational programs, manage emergencies and satisfy long term financial obligations. The District faces many unknown factors when projecting expenditures at the time of budget development. The District will continue to create budgets that are guided by these two principles to ensure sustainment, stability and transparency.

2. **Audit Recommendation:**

The Board should discontinue the practice of adopting budgets that result in appropriation of unrestricted fund balance that is not actually needed to fund District operations.

**Implementation Plan of Action:**

The District adopts budgets that are fiscally responsible and support educational programs for our students. At the time of budget adoption it is deemed by the Board and administration that the appropriations are needed to fund District operations. To ensure transparency, the District holds several budget workshops throughout the school year and provides monthly budget updates for the Board. During Board meetings and Finance Committee meetings, the use of reserves is discussed at length.

Tuition, Special Education and related transportation costs are budget line items with great volatility that require conservative estimates. Garrison UFSD is a very small K-8 district with a \$10.2 million dollar budget. One Special Education student could potentially cost the District close to \$200,000. For most districts one student placement change could go unnoticed, but for a small district like Garrison, this represents 2% of our overall budget. Due to the unpredictability of Special Education placements we develop a budget that anticipates the highest possible cost for a student. At times a student is placed in a program for a lower than anticipated or services are provided in District resulting in the District expending less than what is budgeted for tuitions, special education, and transportation. The District feels that it is fiscally responsible to annually budget the uppermost cost to fund possible Special Education placements of students. Decisions on these placements most often happen after the budget has been approved and passed by District voters.

Since we are a K-8 district we send our high school students out to two neighboring districts (Haldane and Highland Falls). We cannot control tuition costs or high school Special Education placements, so again we budget conservatively. While we plan that all our high school students will go to a local public high school, some students may actually opt to go to a private school since there are many within commuting distance. This can cause the budget to be under spent because the District does not have to pay for private school tuition. To put things in perspective, if five students decided to attend a private school after the budget has already been adopted we could see an unanticipated cost savings of \$100,000 or 1% of our budget.

The District does use the most current and accurate information available to ensure that budgeted appropriations are reasonable and not overestimated. Under spending in each year as stated in your report is due to these minor changes in a few students' placements, but in a small budget like Garrison's these translate into large percentages not large dollar amounts. The District will continue to closely monitor the budgeting process.

3. **Audit Recommendation:**

The Board should develop a plan to use surplus fund balance identified in this report in a manner that benefits District residents. Such uses could include, but are not limited to:

- Using surplus funds as a financing source.
- Financing one-time expenditures.
- Funding needed reserves.
- Reducing District property taxes.

**Implementation Plan of Action:**

District officials continually seek financial solutions that benefit the taxpayers of the District. The District has currently designated \$634,591 of its surplus fund balance and reserves to reduce the District property tax and will continue to reduce taxes when funds are available to do so. The District has historically planned to utilize surplus funds to keep the District finances stable, well balanced and secure.

There is a planned use for reserves; debt service to offset our bond payable of \$2.7 million and tax certiorari to offset pending claims of \$82,698. Retirement reserves were increased when costs were rising. Now that they have stabilized, it is the intention of the District to draw down on these reserves. The District is also planning a capital project with an estimated vote date of December 2017. It is the intention of the District to use surplus funds to help reduce the tax impact of bonding a new capital project and to upgrade technology in the building. The District is lacking in student devices and infrastructure to keep up with the fast pace and demands of today's educational programs.

The Board is very concerned about the overuse of reserves. The State Comptroller's Fiscal Health Monitoring, to which the District is subject, contains a scoring system that reflects negatively on the use of reserves and fund balance through budgeting of operating deficits and reflects positively on the maintenance of higher levels of both undesignated and total fund balance as a percentage of expenditures. The District has received a status of "no designation" as determined by this annual measurement system. However, the most recent 2015 determination of fiscal stress indicates the District is just

below the “susceptible to fiscal stress”. This designation contributes to our AA+ by Standard and Poor’s which will assist in securing low interest borrowing in the future.

4. **Audit Recommendation:**

The Board should review to determine if the amounts reserved are justified, necessary, and reasonable. To the extent that they are not, reserves should be properly reduced.

**Implementation Plan of Action:**

The Finance Committee of the Board continually reviews reserves. They meet three times a year and have determined that the reserves are necessary and reasonable. The committee will continue to meet and report to the Board and the public.



## **APPENDIX B**

### **OSC COMMENT ON THE DISTRICT'S RESPONSE**

#### Note 1

District officials used operating surpluses to fund various reserves by Board resolution. However, officials did not fund reserves through the annual budgets, but instead transferred funds at year-end, which diminishes the transparency of the budget process.

## 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 to obtain an understanding of the District's oversight and practices for budgeting and financial management.
- We reviewed Board minutes for procedures relating to budgeting and financial management and Board actions.
- We compared the District's appropriations and estimated revenues with the actual results of operations to determine if there were any significant budget variances in 2010-11 through 2014-15.
- We reviewed and analyzed the District's reserves and fund balances to ensure they complied with applicable statutes and to determine if the balances 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

### 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 E**  
**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](mailto: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-Buffalo@osc.state.ny.us](mailto:Muni-Buffalo@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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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