



Odessa-Montour Central School District Financial Condition

Report of Examination

Period Covered:

July 1, 2012 – February 2, 2016

2016M-71



Thomas P. DiNapoli

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

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

Respectfully submitted,

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

Introduction

Background

The Odessa-Montour Central School District (District) is located in the Towns of Catherine, Cayuta, Dix, Hector and Montour in Schuyler County; the Towns of Van Etten and Veteran in Chemung County; and the Town of Enfield in Tompkins County. The District is governed by the Board of Education (Board) that is composed of seven elected members. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools (Superintendent) serves as the District's chief executive officer and is responsible, along with other administrative staff, for the District's daily operations.

The District operates three schools with approximately 750 students and 140 employees. The District's budgeted appropriations for the 2015-16 fiscal year were approximately \$15.5 million, which were funded primarily with real property taxes and State aid.

During our audit period, the former Superintendent resigned in November 2014, and the District hired an interim Superintendent until the current Superintendent started on April 1, 2015. Also, the District's business official, who is a Greater Southern Tier Board of Cooperative Educational Services (BOCES) employee, was replaced by another BOCES employee in February 2015.

Objective

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

- Did the Board and 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 February 2, 2016.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit are included in Appendix C of this report. Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

**Comments of
District Officials and
Corrective Action**

The results of our audit and recommendations have been discussed with District officials, and their comments, which appear in Appendix A, have been considered in preparing this report. Except as specified in Appendix A, District officials generally agreed with our recommendations and indicated they planned to take corrective action. Appendix B includes our comments on the issues 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

The Board should adopt structurally balanced budgets in which recurring revenues finance recurring expenditures and reasonable levels of fund balance are maintained. District officials must ensure that budgets use available resources to benefit taxpayers; are prepared, adopted and modified in a prudent and transparent manner; and accurately depict the District's financial activity. Prudent fiscal management also includes maintaining sufficient balances in reserves to address long-term obligations or planned expenditures. District officials should develop detailed multiyear plans to allow them to set long-term priorities and work toward specific goals.

The Board and District officials did not adequately manage the District's financial condition. They overestimated general fund appropriations when preparing and adopting the last three completed fiscal year's budgets, which resulted in operating surpluses totaling \$2.5 million. During this period, the District increased the tax levy by a total of 2 percent and appropriated fund balance totaling approximately \$1.8 million and reserves totaling \$128,000, which were not needed to finance operations as planned. As a result, the District's unrestricted fund balance has more than doubled to \$2.2 million during our audit period.

In addition, as of June 30, 2015, the District officials had three reserves totaling \$782,596 that were overfunded, incorrectly recorded a deferred revenue totaling \$453,301 and overstated a liability totaling \$59,870, which further increases the excessive amount of unrestricted fund balance. When combining the unused appropriated fund balance and reserves with the other overstatements and excesses, the District's recalculated unrestricted fund balance was between 13 and 26 percent of the ensuing year's appropriations during our audit period, significantly exceeding the 4 percent statutory limit. The District also has more than \$1 million in the debt service fund available for debt payments that has not been used to finance debt payments, and it continues to accumulate money each year.

The Board has continued these budgeting practices into the 2015-16 fiscal year because the adopted budget's appropriations exceed the previous year's actual expenditures by more than \$1.75 million. As a result, we anticipate that the \$492,377 appropriated in the 2015-16 budget will not be needed to help finance 2015-16 operations and restricted fund balance will again exceed the statutory limit and continue the trend of annual increases. Therefore, District officials have raised more taxes than necessary to fund District operations.

General Fund Budgeting and Fund Balance

Budget transparency is important for public participation and accountability and allows taxpayers to provide feedback on the quality and adequacy of services and decisions that have an impact on the District's long-term financial stability. It is essential that the Board and District officials prepare budgets based on historical or known trends. In addition, they are responsible for estimating expenditures, revenue amounts (e.g., State aid) and the amount of fund balance that will be available at the end of the fiscal year and balancing the budget by determining the expected tax levy. Accurate budget estimates help ensure that the levy of real property taxes is no greater than necessary.

Fund balance represents resources remaining from prior fiscal years that can be used to lower property taxes for the ensuing fiscal year. New York State Real Property Tax Law allows a district to retain a limited amount of fund balance (up to 4 percent of the ensuing year's budget) for unexpected events or 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. Districts may also establish reserves to restrict a reasonable portion of fund balance for a specific purpose, also in compliance with statutory directives.

Budgeting – We compared the District's appropriations with actual expenditures for the 2012-13 through 2014-15 fiscal years and found that the District overestimated appropriations by \$3.7 million (8 percent) during this time (Figure 1).

	Appropriations	Expenditures	Difference	Percentage
2012-13	\$15,249,474	\$14,410,742	\$838,732	6%
2013-14	\$15,149,680	\$13,965,760	\$1,183,920	8%
2014-15	\$15,491,037	\$13,775,189	\$1,715,848	11%
Totals	\$45,890,191	\$42,151,691	\$3,738,500	8%

The majority of the difference can be attributed to the overestimation of BOCES services by \$1.2 million (32 percent), health insurance by \$602,000 (16 percent), contractual costs¹ by \$499,000 (13 percent) and unemployment costs by \$432,000 (12 percent). Also, actual revenues exceeded budgeted estimates by an average of \$218,000 annually during the same period. The Board has continued these budgeting practices into the 2015-16 fiscal year because the adopted budget's appropriations exceed the previous year's actual expenditures by more than \$1.75 million.

¹ Contractual cost examples include the District's contract with the Watkins Glen Central School District for transportation services and the District's contract for auditing services.

Fund Balance – Because District officials significantly overestimated appropriations, it appeared that the District needed to both increase its tax levy and use fund balance to close projected budget gaps. However, because the District realized operating surpluses totaling approximately \$2.5 million, it raised more taxes than necessary and appropriated fund balance totaling approximately \$1.8 million and reserves totaling \$128,000 that were not needed to fund operations for the past three completed fiscal years. As a result, the District’s fund balance not only remained excessive, but also increased significantly (Figure 2).

Figure 2: Unrestricted Fund Balance at Year-End			
	2012-13	2013-14	2014-15
Total Beginning Fund Balance ^a	\$4,001,050	\$4,134,357	\$5,010,185
Add: Operating Surplus	\$133,306	\$875,830	\$1,478,780
Total Ending Fund Balance	\$4,134,356	\$5,010,187	\$6,488,965
Less: Restricted Funds	\$2,634,625	\$3,048,884	\$3,685,228
Less: Encumbrances	\$48,434	\$71,031	\$111,490
Less: Appropriated Fund Balance for the Ensuing Year	\$624,767	\$526,221	\$492,377
Total Unrestricted Funds at Year-End	\$826,530	\$1,364,051	\$2,199,870
Ensuing Year’s Budgeted Appropriations	\$15,149,680	\$15,491,037	\$15,522,182
Unrestricted Funds as a Percentage of the Ensuing Year’s Budget	5.5%	8.8%	14.2%

^a Prior period adjustments are included in the beginning fund balance amounts.

The District’s unrestricted fund balance significantly exceeded the statutory maximum of 4 percent of the ensuing year’s budgets for the last three fiscal years. The District has continued to retain excessive unrestricted fund balance even though the District’s last three annual independent audit reports² contained a finding related to the District’s unrestricted fund balance being in excess of the statutory limit. However, District officials failed to take corrective action in response to these audits.

In addition to excess unrestricted fund balance, as of June 30, 2015, the District had three reserves totaling \$782,596 that were overfunded,³ inaccurately recorded BOCES settlements and inaccurately calculated and reported its liability for compensated absences and accrued liabilities. The inaccurately recorded BOCES settlements resulted in the understatement of fund balance by \$453,301⁴ and inaccurately

² 2012-13 through 2014-15 fiscal years

³ Refer to the Reserves section for further information.

⁴ The District has historically not recognized a receivable for the year-end BOCES settlement until 2013-2014. When the receivable was recorded in 2013-14 and 2014-15, instead of reducing the related expenditures, the District deferred this revenue, which resulted in a timing difference.

calculated and reported liabilities resulted in the understatement of fund balance by \$59,870.

Futhermore, the District’s practice of appropriating fund balance totaling approximately \$1.8 million that was not needed to finance operations was, 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 fund balance that the District may retain. When unused appropriated fund balance, overfunded reserves, deferred revenue and overstated liabilities are added back, the District’s recalculated unrestricted fund balance was between 13 and 26 percent of the ensuing year’s appropriations, which is about three to six times the statutory limit (Figure 3).

Figure 3: Unused Fund Balance			
	2012-13	2013-14	2014-15
Total Unrestricted Funds at Year-End	\$826,530	\$1,364,051	\$2,199,870
Add: Appropriated Fund Balance Not Used To Fund Ensuing Year's Budget	\$624,767	\$526,221	\$492,377 ^a
Add: Deferred Revenue	\$0	\$0	\$453,301
Add: Overstated Liability	\$62,766	\$68,111	\$59,870
Total Recalculated Unrestricted Funds	\$1,514,063	\$1,958,383	\$3,205,418
Add: Excessive Reserves (Restricted Funds)	\$481,520	\$782,145	\$782,596
Recalculated Unrestricted Funds (Including Excessive Reserves)	\$1,995,583	\$2,740,528	\$3,988,014
Recalculated Unrestricted Funds (Including Excessive Reserves) as a Percentage of Ensuing Year's Budget	13%	18%	26%

^a We project that the District will not use any of the appropriated fund balance during the 2015-16 fiscal year.

While the District has realized operating surpluses and retained excessive fund balance, it also levied real property taxes averaging \$4.8 million each year during our audit period.⁵

The Board has continued these budgeting practices into the 2015-16 fiscal year because budgeted appropriations exceed the previous year’s actual expenditures by more than \$1.75 million. As a result, we anticipate that the \$492,377 appropriated in the 2015-16 budget will not be needed to help finance 2015-16 operations. Therefore, we expect the District’s unrestricted fund balance will again exceed the statutory limit and continue the trend of annual increases.

⁵ The District levied \$4,780,698 for the 2012-13 fiscal year, \$4,876,213 in 2013-14 and \$4,862,710 in 2014-15.

Reserves – The Board is responsible for developing a formal plan for the use of its reserves – including determining how and when disbursements should be made and optimal or targeted funding levels and why these levels are appropriate – and for ensuring that District officials maintain appropriate documentation to account for and monitor reserve activity and balances. The District does not have a policy or formal plan for its six reserves. As of June 30, 2015, three of the District’s reserves totaling \$782,596 were overfunded, as follows:

- Retirement Contribution Reserve – The balance of this reserve as of June 30, 2015 was \$594,000, which is more than three times the District’s average contribution of approximately \$180,192 from 2012-13 through 2014-15. These expenditures were budgeted for and paid out of the general fund as routine operating costs.
- Unemployment Insurance Reserve – The balance of this reserve as of June 30, 2015 was \$145,000. The District incurred average annual unemployment costs of \$5,116 from 2012-13 through 2014-15. If unemployment costs continue to average approximately \$5,116 per year, the reserve could pay 28 years of expenditures.
- Tax Certiorari⁶ Reserve – As of June 30, 2015, this reserve had a balance of \$44,000. However, District officials were unaware of any tax certiorari claims, making the reserve unnecessary.

By maintaining excessive reserves, combined with ongoing budgeting practices that generated operating surpluses, the Board and District officials have levied higher taxes than necessary.

Debt Service Fund

A debt service fund must be established and maintained to account for proceeds of a sale of a capital improvement with outstanding debt or if State or federal aid is received for a capital improvement for which there is outstanding debt. This money should be used for debt service payments on that debt or, in certain cases, other outstanding debt. In addition, if a district has residual bond proceeds and/or interest earned on bond proceeds, those moneys must be used only to pay for debt service on the related obligations. They also may be used for capital expenditures associated with the project for which the debt was issued and must be accounted for in the debt service fund.

⁶ A tax certiorari is a legal proceeding whereby a taxpayer challenges a real property tax assessment on the grounds of excessiveness, inequality, illegality or misclassification. If the taxpayer has a favorable ruling, the District would owe a tax refund to the taxpayer for the difference in the property tax assessment as specified in the ruling.

For each of the last three completed fiscal years, the District had a balance of approximately \$1 million in its debt service fund that was not allocated to any specific debt. Because the District budgeted for debt payments in the general fund,⁷ the debt service fund is not being used and its balance continues to grow due to interest, premiums on debt and excess funds from overestimating bus purchase prices. District officials were aware of the large fund balance in this fund, but could not specify which capital improvements or debt issuances that the moneys were associated with and have not planned for their use. Using these funds for debt service would allow District officials to use general fund resources to reduce the real property tax levy.

Multiyear Planning

It is important for school district officials to develop comprehensive multiyear financial and capital plans to estimate the future costs of ongoing services and capital needs. Effective multiyear plans project operating and capital needs and financing sources over a three- to five-year period and allow school district officials to identify developing revenue and expenditure trends, set long-term priorities and goals and avoid large fluctuations in tax rates. Multiyear plans also allow school district officials to assess the effect and merits of alternative approaches to address financial issues, such as the use of unrestricted fund balance to finance operations and the accumulation of money in reserve funds. Long-term financial plans work in conjunction with Board-adopted policies and procedures to provide necessary guidance to employees on the financial priorities and goals set by the Board. Also, the Board must monitor and update long-term financial plans on an ongoing basis to ensure that its decisions are guided by the most accurate information available.

Although District officials and the Board developed a multiyear financial plan in October 2015, we found that it was inadequate because it projected worst case scenarios, instead of likely future outcomes based on past trends, and did not include District officials' priorities and goals. Because they did not develop and adopt an adequate multiyear plan that includes specific estimates for revenues, expenditures, reserves and use of debt service funds and fund balance, the District's ability to effectively manage its finances and address its future needs is inhibited.

Recommendations

The Board and District officials should:

1. Adopt budgets that represent the District's actual needs, based on available current information and historical data.

⁷ Debt service payments during 2014-15 were approximately \$1.8 million.

2. Discontinue the practice of adopting general fund budgets that result in the appropriation of fund balance and reserve funds that will not be used.
3. Use guidance provided by the Office of the New York State Comptroller to accurately calculate the District's compensated absences liability and classify and report short- and long-term portions accordingly.
4. Reduce the amount of unrestricted fund balance and use the excess funds in a manner that benefits District residents. Such uses could include, but are not limited to:
 - Funding one-time expenditures
 - Funding needed reserves
 - Reducing District property taxes.
5. Adopt a comprehensive reserve policy that clearly states the purpose and intent for establishing each reserve fund, manner in which the Board will fund and maintain each reserve fund and optimal or targeted funding levels and conditions under which each fund's assets will be used or replenished.
6. Review all reserves and determine the extent of excess balances. District officials should transfer excess reserve funds to unrestricted fund balance, where allowed by law, or to other reserves that have been established and maintained in compliance with statutory directives.
7. Use the moneys in the debt service fund to make debt payments as appropriate.
8. Develop a multiyear financial plan to estimate the future costs of ongoing services based on past trends and the Board's priorities and goals.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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

Odessa-Montour Central School District

300 College Avenue • Odessa, New York 14869 • (607)594-3341 • (607) 594-3976 Fax

Superintendent's Office

Christopher J. Wood, Superintendent of Schools



May 26, 2016

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

Dear Mr. Grant:

On behalf of the Odessa-Montour Central School District I hereby acknowledge receipt of the Odessa-Montour Central School District Financial Condition Report of Examination 2016M-071 for the period July 1, 2012 – February 2, 2016. This letter will serve as our official response.

Odessa-Montour Central School District recognizes and appreciates the work and effort the comptroller's office has put into examining our financial records.

Your report acknowledges an administrative personnel transition period at Odessa-Montour Central School District during the 2014-2015 school year where we had three superintendents and two business officials. This change in personnel was a significant factor contributing to many of your recommendations.

With regard to recent tax levies, in the 2014-2015 school year, as the budget was built for 2015-2016, the District and Board of Education had already taken the initiative to lower the tax levy for 2015-2016, as well as for the 2016-2017 adopted budget. The overall levy from 2013 through 2016 has been virtually the same.

In the 2015-2016 and 2016-2017 development process, the District and Board of Education had also already taken steps to contain expenditure growth in the overall budget, which will in effect reduce the amount of excess budgetary appropriations going forward. The nominal increase in the 2015-2016 and 2016-2017 budgets have incorporated contractual rate increases, increases in health insurance premiums and fringe benefits.

See
Note 1
Page 14

It must also be pointed out that in 2014-2015, the District initiated shared services initiatives regarding transportation services and changed health insurance providers to contain expenditures in 2013-2014, 2014-2015 and 2015-2016, which was a contributing factor for the reported excess of revenues over expenditures for all years. These budgetary savings also significantly contributed to your comment regarding unspent appropriations each year.

See
Note 2
Page 14

The Board of Education and District officials have taken the budget process very seriously over the past two years and have looked at containment of expenditures, which has resulted in favorable financial results. Going forward, with the containment of the tax levy the past four years, the District strongly feels the annual budget will be right sized in accordance with your suggestions as the District moves forward.

In the 2016-2017 school year, the Board of Education and District officials have already taken steps to review the reserve accounts and will take further initiative to make sure the District has appropriate fund balances and reserve balances moving forward.

The findings identified in your audit process will be reviewed by the Board of Education and administration and a more comprehensive correction action plan will be developed to address the recommendations put forth by your office. You shall receive this document in the near future.

If you need additional information, please feel free to contact me at (607) 594-3341, ext. 3852.

Sincerely,

Christopher J. Wood
Superintendent of Schools

APPENDIX B

OSC COMMENTS ON THE DISTRICT'S RESPONSE

Note 1

Nominal increases to the already excessive budget appropriations will not reduce the amount of excess budgetary appropriations in the future, but instead cause even larger operating surpluses and excessive fund balance.

Note 2

Although District officials initiated shared transportation services and changed health insurance providers to reduce costs beginning with the 2013-14 fiscal year, they did not reduce budget appropriations to reflect this change or estimate appropriations based on prior year costs. Instead, District officials made small reductions totaling \$134,561 for transportation services and health insurance appropriations for the 2013-14 and 2014-15 fiscal years, even though actual costs were almost \$1 million less during our audit period. Finally, District officials increased the already overestimated appropriations for these costs during the 2015-16 fiscal year and in the 2016-17 budget as well.

Note 3

Maintaining the current tax levy, while appropriations are still overestimated, will not reduce the District's excessive fund balance in the future.

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

To accomplish the objective of our audit, we performed the following procedures:

- We interviewed District officials to gain an understanding of the District’s budgeting process.
- We reviewed the District’s results of operations and analyzed changes in fund balance for the general fund for the period July 1, 2012 through June 30, 2015. To gain additional background information and for perspective, we also reviewed financial data for reserves.
- We reviewed the District’s fund balance in the debt service fund for the period July 1, 2008 through June 30, 2015 to determine whether the debt service fund was used to pay down debt and from where the debt service funds were derived.
- We compared the general fund adopted budgets to the modified budgets and actual operating results for the period July 1, 2012 through June 30, 2015 to determine whether the budget assumptions were reasonable. We also reviewed the 2015-16 general fund budget to determine whether the District continued to overestimate appropriations, which would result in an operating surplus.
- We reviewed management letters and external auditors’ reports from the last three completed financial audits and reviewed any corrective action the District may have taken – and support for any corrective action that the District planned to take during our audit period – as a result of the recommendations contained in the management letters.
- We reviewed the appropriation of the District’s reserves and fund balance for the period July 1, 2012 through June 30, 2015.
- We reviewed Board minutes, resolutions and other documentation to determine whether reserve funds were created, funded and expended properly, liabilities were properly recorded and transfers were appropriate.
- We tested the reliability of the accounting records by reviewing bank statement reconciliations and Board resolutions and compared them to the annual update document (AUD) data and certified financial statements.
- We reviewed general fund “other” assets and liabilities as of June 30, 2015 to determine whether they were properly accrued.
- We reviewed the District’s calculation for compensated absences as of June 30, 2013, June 30, 2014 and June 30, 2015.

We conducted this performance audit in accordance with GAGAS. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis

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

APPENDIX D

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