



Pleasantville Union Free School District Financial Condition

Report of Examination

Period Covered:

July 1, 2014 – September 10, 2015

2015M-311



Thomas P. DiNapoli

Table of Contents

	Page
AUTHORITY LETTER	1
INTRODUCTION	2
Background	2
Objective	2
Scope and Methodology	2
Comments of District Officials and Corrective Action	2
FINANCIAL CONDITION	4
Fund Balance	5
Reserves	6
Recommendations	8
APPENDIX A Response From District Officials	9
APPENDIX B OSC Comments on the District's Response	13
APPENDIX C Audit Methodology and Standards	14
APPENDIX D How to Obtain Additional Copies of the Report	15
APPENDIX E Local Regional Office Listing	16

State of New York Office of the State Comptroller

Division of Local Government and School Accountability

March 2016

Dear School District Officials:

A top priority of the Office of the State Comptroller is to help school district officials manage their districts efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support district operations. The Comptroller oversees the fiscal affairs of districts statewide, as well as districts' compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving district operations and Board of Education governance. Audits also can identify strategies to reduce district costs and to strengthen controls intended to safeguard district assets.

Following is a report of our audit of the Pleasantville 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 Pleasantville Union Free School District (District) is located in the Village of Pleasantville in Westchester County. The District is governed by the Board of Education (Board) which is composed of five 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 Assistant Superintendent for Business (Assistant Superintendent) is in charge of preparing the budget.

The District operates three schools with approximately 1,755 students and 500 full- and part-time employees. The District's budgeted appropriations for the 2015-16 fiscal year are approximately \$49 million, funded primarily with real property taxes, State aid and tuition from students who reside outside the District.

Objective

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

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

Scope and Methodology

We examined the District's financial condition for the period July 1, 2014 through September 10, 2015. We extended our scope back to July 1, 2010 to evaluate financial trends.

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 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 is responsible for making sound financial decisions that are in the best interests of the District, the students it serves and the taxpayers who fund the District's programs and operations. Sound budgeting practices based on accurate estimates, along with prudent fund balance management, help ensure that sufficient funding will be available to sustain operations, address unexpected expenditures and satisfy long-term obligations or future expenditures. Accurate budget estimates also help ensure that the real property tax levy is not greater than necessary. A district may retain a portion of fund balance (resources remaining from prior fiscal years), but must do so within the limits established by New York State Real Property Tax Law. Currently, the amount of fund balance that a school district can retain may not be more than 4 percent of the ensuing fiscal year's budget.

The Board is responsible for developing a formal plan for funding and using reserves. Funding reserves should be done through appropriations in budgets that are voted on by District residents. Funding reserves at greater than reasonable levels can contribute to real property tax levies that are higher than necessary because the excessive reserve balances are not being used to fund operations. Therefore, the appropriate use of reserve funds is also an important part of the budget process.

The Board adopted budgets from 2010-11 through 2014-15 that included underestimated revenues, overestimated expenditures and appropriated fund balance that was not used to fund operations. The District had three reserves totaling approximately \$3.8 million at the end of 2014-15. Although the District properly established these reserves, the Board and District officials have not established a reserve fund policy stating how much would be set aside in each reserve, how each reserve would be funded or when the reserve funds would be used. The three reserves were funded by transfers of surplus funds rather than budgeted appropriations that were voted on by District residents.

We also found that the employee benefit accrued liability reserve (EBALR) and the retirement contribution reserve were not used effectively because related expenditures were funded from general fund budgeted appropriations. In addition, the retirement contribution reserve was funded in excess of the amount authorized by the Board. With the inclusion of unused appropriated fund balance and excessive reserves, the District's fund balance exceeds the 4 percent statutory limit. As a result, District officials have missed the opportunity to accumulate less fund balance, reduce the tax levy and increase the transparency of the budgeting process.

Fund Balance

School districts may retain a portion of fund balance at year end for cash flow purposes or to fund unexpected expenditures. However, because the amount of fund balance retained cannot exceed 4 percent of the ensuing year's budget, any excess amounts should be used to lower real property taxes, increase necessary reserves, pay for one-time expenditures, pay down debt or establish reserves for specific purposes.

The District reported year-end fund balance in the general fund at levels that complied with the 4 percent limit for 2010-11 through 2014-15. The District planned operating deficits in each of the last five completed fiscal years by appropriating fund balance. Although operating deficits were realized in each year, the amounts appropriated were not fully used to fund operations because the District consistently underestimated revenues and overestimated expenditures.

	2010-11	2011-12	2012-13	2013-14	2014-15
Total Beginning Fund Balance	\$8,427,465	\$7,122,963	\$7,011,457	\$6,749,282	\$6,748,883
Less: Operating Deficit	(\$1,304,502)	(\$111,506)	(\$262,175)	(\$399)	(\$123,650)
Total Ending Fund Balance	\$7,122,963	\$7,011,457	\$6,749,282	\$6,748,883	\$6,625,233
Less: Restricted Funds	\$3,147,420	\$3,439,640	\$3,696,669	\$4,003,371	\$3,838,034
Less: Encumbrances	\$228,204	\$172,681	\$160,674	\$118,904	\$144,631
Less: Appropriated Fund Balance for the Ensuing Year	\$2,170,000	\$1,855,000	\$1,300,000	\$1,000,000	\$1,315,000
Total Unrestricted Fund Balance at Year-End	\$1,577,339	\$1,544,136	\$1,591,939	\$1,626,608	\$1,327,568
Ensuing Year's Budgeted Appropriations	\$44,796,317	\$45,300,331	\$46,320,876	\$47,416,277	\$48,926,573
Unrestricted Fund Balance as Percentage of Ensuing Year's Budget	3.5%	3.4%	3.4%	3.4%	2.7%

We recalculated the District's unrestricted fund balance for 2010-11 through 2014-15 to include the unused appropriated fund balance and excessive reserves from each year. When the unused appropriated fund balance was added back, the District's recalculated unrestricted fund balance exceeded the statutory limit each year, ranging from 4.7 to 8.1 percent, as shown in Figure 2.

	2010-11	2011-12	2012-13	2013-14	2014-15
Total Unrestricted Fund Balance at Year End	\$1,577,339	\$1,544,136	\$1,591,939	\$1,626,608	\$1,327,568
Add: Appropriated Fund Balance Not Used to Fund Ensuing Year's Budget	\$2,058,494	\$1,592,825	\$1,299,601	\$876,350	\$954,554 ^a
Add: Excessive Funds from Retirement Reserve	\$0	\$0	\$0	\$0	\$41,197
Total Recalculated Unrestricted Fund Balance	\$3,635,833	\$3,136,961	\$2,891,540	\$2,502,958	\$2,323,319
Recalculated Unrestricted Fund Balance as Percentage of Ensuing Year's Budget	8.1%	6.9%	6.2%	5.3%	4.7%

^a Assumes an operating deficit in 15-16 of \$360,446, the average deficit over the prior five years.

Had District officials adopted more realistic estimates for expenditures and used appropriated fund balance to finance operations, they could have accumulated less fund balance and possibly reduced increases to the tax levy. Furthermore, the practice of adopting unrealistic estimates for expenditures and appropriating fund balance that will not be used to finance operations diminishes budget process transparency.

Reserves

Most reserve funds are established to provide resources for an intended future use. When District officials establish reserve funds for specific purposes, it is important they develop a plan for funding the reserves, determining how much should be accumulated and how and when the funds will be used to finance related costs. Such a plan should guide the Board in accumulating and using reserve funds and would help inform District residents about how tax dollars will be used. In addition, the Board should review the District's reserves at least annually and fund them through budgeted appropriations that are voted on by District residents to help ensure the amounts reserved are necessary and provide transparency.

The District has three reserves (tax certiorari reserve, EBALR and retirement contribution reserve) that totaled more than \$3.8 million at the end of 2014-15. We reviewed Board resolutions that established these reserves and found that each was properly established. However, the Board and District officials have not established a reserve fund policy stating how much would be set aside in each reserve, how each reserve would be funded or when the reserve funds would be used.

We also reviewed the District's adopted budgets, Board minutes and account transactions and found that the reserve funding was not planned. District officials transferred surplus funds at year-end to fund each of these reserves, rather than funding them through budgeted appropriations. This diminished the transparency to District residents.

Tax Certiorari Reserve – Education Law authorizes school districts to establish a reserve fund for costs related to tax certiorari proceedings.¹ Money held in such a reserve may not exceed the amount that might reasonably be deemed necessary to meet anticipated judgments and claims arising out of such proceedings. Any amounts that are not spent for the payment of judgments and claims arising out of tax certiorari proceedings for the tax roll in the year the money is deposited to the fund or are reasonably required to pay any such judgment or claim must be returned to the general fund within four years of deposit.

¹ 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.

As of June 30, 2015, the reserve had a balance of approximately \$3 million. While the reserve is not overfunded based on potential liabilities, funds in the reserve were not appropriated in the annual budgets to fund tax certiorari payments. Instead excess funds from general fund accounts, such as employee benefits and special education accounts, were used to finance these payments. At the end of each fiscal year, reserve funds in an amount greater than the tax certiorari payments for the year were returned to the general fund.

EBALR – Local governments, including school districts, are required to measure and report liabilities for compensated absences (i.e., annual and sick leave time accruals). General Municipal Law (GML) allows school districts to establish an EBALR to pay costs associated with compensated leave paid directly to or on the behalf of employees when they separate from District employment. GML does not set a limit on the amount of funds a school district can maintain in an EBALR. However, the balance in this reserve should be reasonable and meet specific legal requirements.

As of June 30, 2015, this reserve had a balance of \$450,000. While the reserve is not overfunded, District officials have not used these funds to pay for compensated leave benefits for the last five years. Instead, the Board budgets for these costs in the annual general fund budget. This indicates that the District has no current need to restrict the funds in this reserve.

Retirement Contribution Reserve – GML authorizes the Board to create a retirement contribution reserve to finance retirement contributions payable to the New York State and Local Retirement System (NYSLRS). The Board passed a resolution in June 2009 that stated that the reserve balance is not to exceed \$300,000. As of June 30, 2015, the reserve had a balance of \$341,197. Therefore, the reserve is overfunded by approximately \$41,000 (14 percent). Although the reserve exceeded the initially established limit, the Board approved two resolutions authorizing the transfer of \$230,000 and \$110,000 of fund balance into the reserve in 2009 and 2010, respectively. In addition, District officials have not used these funds to pay for contributions to NYSLRS for the last five years. Instead, the Board budgets for these costs in the annual general fund budget. This indicates that the District has no current need to restrict these funds. The Assistant Superintendent told us that the District plans on using funds from the reserve in the 2016-17 fiscal year.

By not establishing a reserve fund policy, not funding reserves through budgeted appropriations and not using reserves for their intended purposes, the Board and District officials may have missed the opportunity to accumulate less fund balance, reduce the tax levy and increase budget process transparency.

Recommendations

The Board should:

1. Develop realistic estimates of appropriations and the use of fund balance in the annual budget.
2. Establish reserve fund policies that identify a clear intent or plan regarding the future purpose, use and replenishment of funds, when appropriate.
3. Include planned transfers to reserves as appropriations in the general fund budget for transparency.
4. Use established reserves for their intended purposes and not fund them if there is no intent for their use.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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

**PLEASANTVILLE UNION FREE SCHOOL DISTRICT
60 ROMER AVENUE
PLEASANTVILLE, NEW YORK 10570**

**Mrs. Mary Fox-Alter
Superintendent of Schools**

**(914) 741-1400
FAX (914) 741-1499**

February 11, 2016

NYS Comptroller
Thomas P. DiNapoli
Office of the State Comptroller
110 State Street
Albany, NY 12236

Re: District Response to the Comptroller's Audit Report

Dear Comptroller DiNapoli,

The Pleasantville Union Free School District is in receipt of the Audit Report "Financial Condition – Period Covered: July 1, 2014 – September 10, 2015."

On behalf of the Board of Education and the District's administration, we would like to thank the local field staff of the Comptroller's Office. They were professional and courteous in conducting their duties associated with this Audit.

The District is pleased that the extensive work of the auditors from your office resulted in no findings of operational improprieties, fraud, waste or abuse. We are also pleased that the Audit stated that the PUFSD-reported unrestricted funds in the general fund were at levels that complied with the 4 percent limit for the five year period reviewed by the field staff.

See
Note 1
Page 13

In developing the District response to the Audit, the District is mindful of its very public and transparent budgeting process and philosophy. This approach has allowed our school District to maintain and grow academic and co-curricular programs during the most challenging of economic times. The District believes it is absolutely essential that the Comptroller's Office note the restrictive nature of a tax levy cap that did not include the promised mandate relief and the severe reduction of school funds by NYS when the state needed to balance its own budget. The "perfect storm" of continuing unfunded and underfunded mandates, a near zero tax levy cap, and the failure to restore our state aid (demanded via the NYS formulas) will force Districts into economic distress. Therefore, in order to continue to provide a sound education to our public school students, and to maintain a favorable bond rating from Moody's, PUFSD has done what many Districts have done - adopted a very conservative economic philosophy. This philosophy includes the use of our reserves and a constant search for efficiencies in the current budget. We have discussed this in detail at public meetings, have made public presentations on the topic and have informed the public about the District's funding and the use of the reserves. Once a budget is adopted, the District continues to strive for any and all efficiencies for the programs and projects that were part of our budget plan. Not only is that approach in the best interest of

our taxpayers and students, it is sound economics. The positive balances that are achieved through this process are used to pay it forward in next year's budget process.

It is interesting that the Comptroller's Report recognized the unique financial situation the District is in when it stated that "operating deficits were realized each year." Yes, we are aware of that! Therefore, our approach must be conservative and use, as mentioned in your Report, the appropriation of fund balance to cover that gap – that deficit. Failure to be conservative would have led to a quick depletion of reserves and placed the District in a situation where an override of the levy cap was needed. The outcome of an override would have either led to a greater increase in taxes or a devastating cut to our programs.

See
Note 2
Page 13

In its response, the District believes it is important, and a matter of transparency, to outline the many details shared during the Audit regarding the particulars in expenditures and revenues but were not included in the Report. Without this detail, a reader of the Report would have no background to understand the Audit comment that the District "underestimated revenues and overestimated expenditures." First, we do not believe that an overestimation of revenues is financially prudent during these economic times. Second, the District shared with the auditors that the District was able to realize more revenue in its tuition line due to the fact that the high school was under a massive construction project and space for District programs wasn't fully realized at the time. After construction was completed, the District was able to expand programs for our special needs students (instead of sending them out of District). The District was also able to open – over the summer, after the budget was adopted – a new program for students between the ages of 18-21. Not only was that program a sound educational decision, it also saved the District expenditures in terms of sending those children to an outside program. In addition to these expenditures, the District also budgeted for Affordable Health Care items that were required but then later deferred; budgeted for health insurance increases based upon mid-year estimates that, thank goodness, didn't result in a budget deficit; budgeted for certain anticipated medical and/or residential placements for a small number of fragile children; and budgeted for teacher retirement payouts that can never be fully accounted for in the budget process, as that level of notification is not required by the retirement system nor by contract.

The District detailed for the audit team that our philosophy on the use of our reserves has been very public and transparent. The District's philosophy includes a "stepping down" on the use of the reserves. We are pleased that the Figure 3 Chart in the Comptroller's Report shows that we are stepping down! The data supports what we have been saying in public – we have "stepped down" to the tune of \$1.8 million dollars over the past five years. We shared with the auditors that the District will expend an additional \$565,000 this current year as a capital expense related to our bond and we are anticipating spending another \$1,000,000 in tax certs.

EBALR

General Municipal Law allows a District to establish a reserve for Employee and Compensated Absences. The law does not set a special limit on the EBALR. However, the Audit Report states that the balance in the reserve "must be reasonable and meet specific legal requirements". The Audit Report also states that the reserve, at \$450,000, is not over funded. The reserve also meets the legal requirements. Again, this is a matter of a difference in economic philosophy. The District has used very conservative budgeting practices. That approach has allowed these expenses to be addressed through the general fund over the past several years.

See
Note 3
Page 13

However, although we do not have a crystal ball, we believe the District is facing the end of its "runway," its economic "cliff." It is fortunate that we have that reserve because it will be needed.

Retirement Contribution Reserve

As discussed at the interview with the auditors, we disagree with the Report's comments regarding this reserve. In 2009, the District established the reserve and set a maximum amount. In two subsequent BOE resolutions dated August 4, 2009 and August 31, 2010, the BOE authorized transfers into this reserve. Although those transfers were in excess of the original maximum amount, we believe that by authorizing the increased transferred amount, the BOE also authorized the increase in the self-imposed limit - a de facto override.

See
Note 4
Page 13

As with the EBALR, it is very fortunate that we have that reserve because it will be used as the District faces its economic cliff.

The Comptroller's Report listed 4 recommendations for the Pleasantville UFSD. The following is the District's corrective action plan/ response to those recommendations:

- 1) The Board will review past budgets and make adjustments in its estimates in future budgets as deemed to be appropriate.
- 2) The Board adopted a revised fund balance policy at its December 22nd 2015 meeting.
- 3) The Board will include any planned transfers to reserves in the general fund budget.
- 4) The Board intends to use reserves in the development of the 2016-17 budget.

Sincerely,

Mary Fox-Alter
Superintendent of Schools

Shane McGaffey
President, Board of Education

APPENDIX B

OSC COMMENTS ON THE DISTRICT'S RESPONSE

Note 1

Although the District reported unrestricted funds that complied with the 4 percent limit, when unused appropriated fund balance was added back, the District's recalculated unrestricted fund balance exceeded the statutory limit each year.

Note 2

Although operating deficits were realized in each year, the amounts of fund balance appropriated were not fully used to fund operations. For example, in the 2013-14 fiscal year, the District appropriated \$1.3 million in fund balance, but incurred an operating deficit of approximately \$400. As a result, approximately 99.9 percent of the appropriated funds were not used to finance that year's operations.

Note 3

Our report points out that the Board has budgeted for these costs in the general fund over the last five years, which indicates that the District has no current need to restrict these funds in the reserve.

Note 4

Our report did not question whether the amount of the reserve was properly authorized by the Board. Rather, we pointed out that the reserve was overfunded and has not been used for the last five years to pay for these costs.

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

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

- We interviewed officials to gain an understanding of the District's budgeting process.
- We reviewed budget books to determine how the budgeted amounts are calculated.
- We reviewed financial reports to determine significant revenues and expenditures.
- We compared budget and actual results to identify trends in actual revenues and expenditures for the last five completed fiscal years.
- We tested the reliability of the accounting records by comparing them to the annual financial report filed with the Office of the State Comptroller and to the District's independently audited financial statements.
- We reviewed the District's fund balance policy.
- We reviewed budget-to-actual reports.
- We reviewed the results of operations and analyzed changes in fund balance for the general fund for the period July 1, 2010 through June 30, 2015.
- We reviewed monthly financial reports provided to the Board.
- We reviewed Board minutes and resolutions to verify the establishment of reserve funds.
- We reviewed the balances of the reserves for reasonableness.
- We reviewed reserve fund records.

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

Serving: Broome, Chenango, Cortland, Delaware,
Osego, 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