



# Remsen Central School District Fund Balance and Reserves

## Report of Examination

Period Covered:

July 1, 2014 – July 31, 2015

2015M-306



Thomas P. DiNapoli

# Table of Contents

	Page
<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>FUND BALANCE AND RESERVES</b>	4
Reserves	5
Debt Service Fund	7
Comprehensive Multiyear Plans	8
Recommendations	8
<b>APPENDIX A</b> Response From District Officials	10
<b>APPENDIX B</b> OSC Comment on the District's Response	14
<b>APPENDIX C</b> Audit Methodology and Standards	15
<b>APPENDIX D</b> How to Obtain Additional Copies of the Report	16
<b>APPENDIX E</b> Local Regional Office Listing	17

# State of New York Office of the State Comptroller

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## **Division of Local Government and School Accountability**

February 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 Remsen Central School District, entitled Fund Balance and Reserves. 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 Remsen Central School District (District) is located in the Towns of Remsen, Steuben, Trenton, Boonville and Forestport in Oneida County, and the Towns of Ohio and Russia in Herkimer 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 District operates two schools, offering classes from Pre-K through Grade 12, with approximately 460 students and 90 employees. The District's budgeted appropriations for the 2015-16 fiscal year are approximately \$11 million, which are funded primarily with State aid and real property taxes.

## Objective

The objective of our audit was to review the District's general fund balance and reserves. Our audit addressed the following related question:

- Did the Board ensure that fund balance was within legal limits and reserves were properly planned for and funded?

## Scope and Methodology

We examined the District's general fund balance and reserves for the period July 1, 2014 through July 31, 2015. We extended our scope back to July 1, 2012 for trend analysis and to review the financial history of reserves. We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit are included in Appendix B of this report.

## Comments of District Officials and Corrective Action

The results of our audit and recommendations have been discussed with District officials, and their comments, which appear in Appendix A, have been considered in preparing this report. 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 comment on the 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.

## Fund Balance and Reserves

The Board is responsible for making sound financial decisions that are in the District's best interest, 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 and to address unexpected expenditures and revenue shortfalls. Accurate budget estimates also help ensure that the real property tax levy is not greater than necessary. Fund balance represents resources remaining from prior fiscal years that can be used to provide a cushion for unexpected operating charges, assist with cash flow or lower property taxes for the ensuing fiscal year. A district may retain a portion of fund balance but must do so within the limits established by New York State Real Property Tax Law (RPTL). 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.<sup>1</sup>

General Municipal Law (GML) and Education Law authorize school districts to reserve portions of fund balance to finance future costs for a variety of specific purposes. The Board is responsible for developing a formal plan for funding and using reserves. Reserves should be funded through budgeted appropriations voted on by District residents. 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. Therefore, the appropriate use of reserve funds is an important part of the budget process. It is also important for District officials to develop comprehensive multiyear financial and capital plans to estimate the future costs of ongoing services and capital needs. The Board should prepare a multi-year financial plan that projects future revenues, expenditures, reserve amounts and fund balance amounts and then use this plan to develop options to stabilize the District's projected future financial condition.

The Board appropriated fund balance to finance operations each year, from 2012-13 through 2014-15. The Board's revenue and expenditure budget estimates were generally reasonable. However, the District's fund balance has exceeded the 4 percent legal limit all three fiscal years that we reviewed.

<sup>1</sup> Fund balance subject to RPTL is unrestricted fund balance minus appropriated fund balance, amounts reserved for insurance recovery, amounts reserved for tax reduction and encumbrances included in committed and assigned fund balance.

**Figure 1: Unrestricted Fund Balance at Year-End**

	2012-13	2013-14	2014-15
Beginning Fund Balance	\$1,586,864	\$1,417,116 <sup>a</sup>	\$1,951,970 <sup>a</sup>
Operating Surplus/(Deficit)	(\$169,761)	\$534,837	\$790,514
Year-End Fund Balance	\$1,417,103	\$1,951,953	\$2,742,484
Less: Fund Balance Appropriated for the Next Fiscal Year	\$162,548	\$55,000	\$155,000
Less: Restricted Fund Balance	\$720,253	\$1,248,486	\$1,948,486
Less: Encumbrances	\$22,990	\$66,093	\$90,420
Unrestricted Fund Balance subject to 4 % RPTL limit at year end	\$511,312	\$582,374	\$548,578
Ensuing Year's Budget	\$10,720,644	\$10,809,357	\$11,150,849
Unrestricted Fund Balance as a % of the Ensuing Year's Budget	4.8%	5.4%	4.9%
<sup>a</sup> Includes minor prior period adjustments to beginning fund balance			

During this same period the District's real property tax levy increased by approximately \$91,000, or 2 percent. Rather than apply a portion of its annual surplus to reduce or stabilize the tax levy, the Board chose to transfer surplus money to its reserve funds at the end of 2013-14 and 2014-15. District officials have not developed a reserve fund policy or multiyear financial and capital plans to help determine how the reserve funds fit into the District's overall financial management strategy. Finally, the District has not used the more than \$115,000 in the debt service fund to pay down debt.

## Reserves

When District officials establish reserve funds for specific purposes, it is important that they develop a policy for funding the reserves, establishing how much should be accumulated (i.e., optimal funding levels) 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 their tax dollars will be used. Although school districts generally are not limited as to how much money they can maintain in reserves, they should ensure that all reserve funds have reasonable balances. 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 to residents.

The Board has not established any formal policy for funding and using reserves. The District's total reserve fund balances in the general fund increased by approximately \$1.2 million (171 percent) from the beginning of the 2012-13 fiscal year when the District's reserves totaled \$718,785 to the end of the 2014-15 fiscal year when the District's four reported reserves totaled \$1,948,486. Additions to these reserves were funded by the transfer of surplus fund balances



at year end rather than through budgeted appropriations approved by voters. This practice diminishes the transparency of the budgeting process. We reviewed the financial history of each of these reserves and found that, from the beginning of the 2012-13 fiscal year to the end of the 2014-15 fiscal year, the District made no expenditures from any of these reserves. Instead, the Board budgeted for the expenditures in the general fund and levied taxes to fund them rather than use reserve funds already set aside for eligible purposes.

Retirement Contribution Reserve – GML authorizes school districts to establish a retirement contribution reserve for the payment of retirement contributions to the New York State and Local Employees' Retirement System (NYSLRS). The District's retirement contribution reserve had a balance of \$461,004 at the end of the 2012-13 year, which at that time exceeded the total amount of the District's NYSLRS contributions in the previous three years combined. The Board has not established an optimal funding level for this reserve. Instead, they have used this reserve as a repository for surplus fund balances in an effort to comply with the 4 percent fund balance limits set forth in RPTL.

For example, in June 2014, the Board adopted a resolution authorizing the transfer of surplus funds to the retirement contribution reserve in an amount that would leave the unrestricted portion of fund balance in compliance with the 4 percent limit. Nearly four months later in October 2014, after learning the amount of surplus generated during the 2014-15 year, the Board authorized \$528,233 in surplus funds to be transferred to the retirement contribution reserve effective June 30, 2014. At the end of the 2014-15 fiscal year, the balance in this reserve was \$989,231, nearly seven times the current annual contribution of \$147,675. Neither the Board nor District officials performed any formal analysis to demonstrate that the \$528,233 transfer to the reserve was necessary and reasonable.

Capital Reserve – Education Law authorizes school districts to establish capital reserves with voter approval to cover, in whole or in part, the cost of certain capital purchases or improvements. In May 2015, District voters approved a capital reserve for financing the costs of future building improvements at an amount not to exceed \$900,000 for a term of no more than 10 years. In June 2015, the Board adopted a resolution authorizing the transfer of surplus funds to the capital reserve in an amount that would leave the District in compliance with the 4 percent limit set forth in RPTL. As of the completion of our field work in September 2015, the Board had not acted to authorize the exact amount of this transfer because, according to the Business Administrator, they were awaiting guidance from the District's external auditors as to the amount of the surplus fund balance



generated in the 2014-15 fiscal year. The District's annual financial report (ST-3) filed in October 2015 reported a \$700,000 balance in the capital reserve. Therefore, the transfer of this \$700,000 into the capital reserve was recorded in the District's accounting records and reported at year-end prior to specific authorization by the Board.

Other Reserves – GML also authorizes school boards to establish a repair reserve to pay for certain repairs to capital improvements and equipment as well as an employee benefit accrued liability reserve (EBALR) to pay employees for accrued leave time due to them when they leave district employment. At the end of the 2014-15 fiscal year, the District had \$62,776 in its repair reserve and \$196,473 in its EBALR. The District has reported similar balances since 2012-13 and has not made any expenditures from the reserves. While neither reserve appears to be significantly overfunded, the Board should evaluate all reserve funds at least annually to help ensure the balances maintained are both reasonable and necessary.

The Board's lack of a formal policy for the funding and use of reserves has resulted in reserves with excessive or unnecessary balances. Therefore, the Board and District officials may have missed the opportunity to reduce the tax levy and increase the transparency of the budgeting process.

## **Debt Service Fund**

A debt service reserve must be established if a capital improvement is sold which still has outstanding debt associated with it, or if State or federal aid is received for a capital improvement for which there is outstanding debt. Money in this reserve should be accounted for in the debt service fund and used for debt service payments on that debt or, in certain cases, other outstanding debt. In addition, if a district has residual bond proceeds or interest earned on bond proceeds, that money must be used only to pay for debt service on the related obligations or for capital expenditures associated with the project for which the debt was issued and must be accounted for in the debt service fund. There is no other authority for a school district to establish or fund a reserve to pay for debt service.

For the last three fiscal years, the District has reported a reserved fund balance of more than \$115,000 in the debt service fund. The Business Administrator told us that this was the balance when he first started at the District and he did not know its source or how to use it. The District's general fund debt service expenditures have averaged approximately \$458,000 for the last three years and have been paid without using the money held in reserve in the debt service fund. The use of this debt service money for its intended purpose would allow for general fund resources to be used to reduce the real property tax burden.

## Comprehensive Multiyear Plans

It is important for 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. Such plans allow 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 help District officials to assess the effects and merits of alternative approaches to address financial issues, such as using unrestricted fund balance to finance operations and accumulating 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 District officials. Additionally, District officials should monitor and update long-term financial plans on an ongoing basis to ensure that their decisions are guided by the most accurate information available.<sup>2</sup>

District officials have not created multiyear financial or capital plans. Officials told us they are awaiting the results of their building condition survey and then, based on those results, they will draft a five-year capital plan. It is important for the Board and District officials to develop an effective multiyear financial and capital plan so they can better manage the use of the District's unrestricted fund balance and reserve funds and establish practical goals to ensure that such use is in the best interest of District residents.

## Recommendations

The Board should:

1. Ensure that the amount of the District's fund balance is in compliance with statutory limits and reduce the amount of excess fund balance in a manner that benefits District residents. Such uses could include, but are not limited to, using surplus funds as a financing source, funding one-time expenditures or funding appropriate reserves.
2. Ensure that budgets presented to the voters for approval are transparent and inform residents of the District's intent to increase reserves by including an appropriation that quantifies such increase.
3. Reconsider the funding level of the retirement contribution reserve fund to reflect a balance that is in line with the actual retirement contribution expenditure trends.

<sup>2</sup> See our publication entitled *Local Government Management Guide, Multiyear Capital Planning* available at: [http://www.osc.state.ny.us/localgov/pubs/lmgm/capital\\_planning.pdf](http://www.osc.state.ny.us/localgov/pubs/lmgm/capital_planning.pdf)

4. Authorize the funding level of any reserve it wishes to transfer excess fund balance into before the transfer is made.
5. Determine the source of the money in the debt service fund reserve, use the funds for debt payments as appropriate and adopt budgets that allow for transfers from the debt service reserve to reduce the debt service burden in the general fund.
6. Develop and implement comprehensive multiyear financial and capital plans that project operating and capital needs and financing sources for a three- to five-year period. These plans should be monitored and updated on an ongoing basis.
7. Develop comprehensive policies for establishing and using reserve funds. These policies should outline targeted funding levels, the need for these funding levels and the conditions under which the funds will be used or replenished.

**APPENDIX A**

**RESPONSE FROM DISTRICT OFFICIALS**

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

# Remsen Central School District

DR. WILLIAM T. CRANKSHAW, Ed.D.  
*Superintendent of Schools*

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*Building the Future – One Child at a Time!*

February 4, 2016

Office of the State Comptroller  
Attn: Rebecca Wilcox, Chief Examiner  
State Office Building, Room 409  
333 E. Washington Street  
Syracuse, New York 13202-1428

Dear Chief Examiner Wilcox:

We have studied the Report of Examination of Fund Balance and Reserves for the Remsen Central School District for the period covered July 1, 2014 through July 31, 2015. The Remsen Board of Education and District Administration would like to thank you for your efforts with this audit. The Remsen Board of Education and Administration will use this audit report as a valuable resource to guide and support the District as we move forward with fiscal and strategic planning.

The Remsen Board of Education and Administration remain committed to ensuring that its financial operations are conducted with the highest level of integrity and that accountability. District officials are currently in the process of preparing its Corrective Action Plan to fully address the findings and recommendations.

Please allow us to preface specific responses to the Comptroller's audit with a historical financial perspective. The relatively recent economic downturn impacted the Remsen Central School District in negative terms, as revenue from state funding did not support sufficient programming and maintenance and repair of its facilities. Both the District's infrastructure and programs for students suffered significantly during this time. During a 5 year time period, from 2009–2014, Remsen Central School District suffered from a loss of more than \$3.5 million in revenue due to the Gap Elimination Adjustment. Curricular and extra-curricular programs, as well as 20% of the District's staff were cut. The mandated building condition survey completed for 2010 went largely ignored. As a result, the District was understaffed in terms of both instructional and non-instructional staff and was faced with facilities and equipment that outlived their useful life. This scenario continues in Remsen today as we work responsibly toward financial recovery. The Board members and Administration are new. The Board members were elected, the Administration was selected, and the budgets were passed by the voters based on the mission to restore the District to a fiscally sound and educationally effective institution. Your audit and advice will help accomplish this.

The District would like to take this opportunity to respond to certain aspects of the Report of Examination, as follows:

***Item #1: The District's fund balance has exceeded the 4 percent legal limit all three year fiscal years that were reviewed.***

During the three year period, Remsen's fund balance, as a percentage of the ensuing year's budget were as follows: 2012-13 (4.8%), 2013-2014 (5.4%), and 2014-2015 (4.9%). Clearly over the 4% legal limit, the percentage seems conservative and responsible in terms of real dollars over the limit and the chaos in state funding. Factors such as teacher retirements can place us over the limit as can changes in state aid. Our belief is that responsible budgeting, prudent planning, and avoidance of erratic spikes in increases are crucial to the overall success of the financial stability of the district. Nevertheless, it will be our goal to continue in our efforts to reduce the fund balance in observance of the legal limits set forth by law.

***Item #2: District officials have not developed a reserve fund policy or multiyear financial and capital plans to help determine how the reserve funds fit into the District's overall financial management strategy.***

Suffering from staff reductions, budget cuts, and frequent turnover in District leadership over the past 5 years put Remsen Central School in no position to plan for reserves or project a multiyear, realistic financial and capital plans. The plans did not exist prior to the audit period. As Remsen regains financial stability, the Board of Education, with District Administration will make reserve fund policy and multiyear financial and capital plans a priority. The District requests the OSC help the districts with this task by supporting development of 20 year (or longer) expense projections for staffing and facility maintenance, repair and replacement.

See  
Note 1  
Page 14

***Item #3 The Board should review the District's reserves at least annually and fund them through budget appropriations that are voted on by the District's residents to help ensure the amounts reserved are necessary and provide transparency to residents.***

Our external auditors present to the Remsen Board of Education each October. Here, in public session the entire audit is reviewed, which includes revenues, expenditures, and balance sheet items. The presentation includes a thorough analysis of its reserves and also allows time for a public and district question and answer period. District officials specifically present opportunities for establishing or building reserves to prepare for future capital project funding. The District will work to implement the new types of reserves recommended.

On behalf of the Remsen Board of Education and Administrative team please accept our appreciation for the recommendations in this audit. We have since conveyed your recommendations to our independent auditor, and we remain pleased that the District has received unmodified external audits with no significant deficiencies or material weaknesses. We do look forward to our work with our key financial partners to develop a long term financial plan that will offer a high quality educational experience for our students and maintain fiscal prudence with respect to our District and New York State taxpayers.

Office of the State Comptroller  
February 4, 2016  
Page -3-

Thank you for the professionalism, candor and constructive recommendations you showed us throughout the process. We will use this this valuable experience to help and support our long term fiscal and educational plan.

Very Truly Yours,

 William Crankshaw, School Superintendent

James Rolly, Board of Education President



## **APPENDIX B**

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

#### Note 1

Financial projections are most useful if they cover a time period short enough to be predicted with some confidence, but long enough to reveal emerging shortfalls or other issues several years out. For that reason, OSC generally recommends plan projections cover periods from three to five years, including the upcoming budget year. Assistance on multiyear financial planning can be found on the OSC website at <http://www.osc.state.ny.us/localgov/myfp/index.htm>.

## **APPENDIX C**

### **AUDIT METHODOLOGY AND STANDARDS**

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

- We reviewed and analyzed the District's financial records and reports for the general fund, including annual budgets, annual reports, bank statements, budget status reports and general ledgers.
- We calculated the unrestricted fund balance as a percentage of the ensuing year's appropriations to determine if the District was within the statutory limitation during fiscal years 2012-13 through 2014-15.
- We interviewed District officials to determine whether they have a plan on how to reduce the amount of excess fund balance the District currently has and also if they have a policy governing the use of reserve funds. We also analyzed the activity in all of the reserves during our audit period.
- We analyzed the District's budgets for 2013-14 and 2014-15 and compared the 2013-14 year's actual results to the 2014-15 year's budget to determine if the District is overestimating budgeted expenditures.
- We analyzed the trend in fund balance for fiscal years 2012-13 through 2014-15. We compared the appropriated fund balance to the next year's operating results to determine the actual amount of fund balance used (if any).
- We interviewed District officials to determine whether they have developed a long-term financial plan and a long-term capital plan.

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.

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