



# Rondout Valley Central School District Financial Management

## Report of Examination

Period Covered:

July 1, 2012 – July 27, 2015

2015M-296



Thomas P. DiNapoli

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# 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 Rondout Valley Central School District, entitled Financial Management. 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 Rondout Valley Central School District (District) is located in the Towns of Marbletown, Rochester, Rosendale and Wawarsing in Ulster County. The District is governed by the Board of Education (Board), which is composed of nine elected members. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools is the District's chief executive office and is responsible, along with other administrative staff, for the District's day-to-day management under the Board's direction.

The District operates five schools with approximately 2,000 students and 400 employees. The District's budgeted appropriations for the 2015-16 fiscal year are \$60.7 million, which are funded primarily with State aid, federal aid and real property taxes.

## Objective

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

- Did District officials ensure general fund budget estimates, reserves and fund balance were maintained at reasonable levels?

## Scope and Methodology

We examined the District's financial management for the period July 1, 2012 through July 27, 2015. To analyze the District's historical fund balance, budget estimates and financial trends, we extended our audit scope period back to July 1, 2010.

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 the relevant population size 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 issues raised in the District's response.

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 Management

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<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, the amount of fund balance that the 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.

District officials need to improve the budget process to ensure general fund budget estimates, reserves and fund balance are maintained at reasonable levels. From 2012-13 through 2014-15, District officials appropriated \$4.4 million of fund balance, which should have resulted in planned operating deficits each year. However, because officials consistently overestimated expenditures in the adopted budgets, the District experienced operating surpluses totaling more than \$2.5 million over these years and did not use the any of amounts appropriated to finance operations.

The District's 2012-13 year-end unrestricted fund balance was 6.5 percent of the ensuing year's appropriations, exceeding the 4 percent statutory limit imposed on unrestricted fund balance. In June 2014, District officials used \$604,500 of unrestricted fund balance and another \$715,500 in June 2015. These practices allowed the District to appear that it was within the 4 percent fund balance limit for 2013-14 and 2014-15. However, when adding back the unused appropriated fund balance, the District's recalculated unrestricted fund balance for these two years was 8.4 and 9.5 percent of the ensuing year's appropriations, respectively, exceeding the limit. As a result, taxpayers have paid more than necessary to fund District operations.

## Budgeting Practices

District officials are responsible for preparing and adopting reasonable budgets based on historical or known trends for appropriations and revenues. 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.

We reviewed the District's general fund budget for the 2012-13 through 2014-15 fiscal years and found that District officials overestimated

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

expenditures by a total of approximately \$8.6 million (5 percent), as shown in Figure 1. Certain line items made up the majority of overestimated expenditures during this three-year period. The District spent less than anticipated for employee benefits (\$3.3 million or 38 percent), salaries (\$1.8 million or 21 percent) and contractual expenditures (\$3.1 million or 36 percent). District officials could have estimated these expenditures more realistically by conducting a budget-to-actual trend analysis and determining the reasons for large variances. For example, 2014-15 costs for hospital and medical insurance were \$691,717 less than budgeted with similar variances in 2012-13 through 2014-15. This occurred because District officials had not considered that employees may leave the health insurance plan throughout the year. Additionally, officials anticipated that all new employees would choose the highest cost health insurance plan, which was not the case. If these factors are considered in the future, the District could more realistically estimate these costs.

	2012-13	2013-14	2014-15	Three-Year Total
Appropriations	\$56,941,197	\$58,033,911	\$59,414,960	\$174,390,068
Actual Expenditures	\$54,379,459	\$54,720,852	\$56,731,812	\$165,832,123
Overestimated Expenditures	\$2,561,738	\$3,313,059	\$2,683,148	\$8,557,945
Percentage	5%	6%	5%	5%

District officials told us that they create the budget based on the prior year’s budget, actual bills, and anticipated building and department staffing levels. Using this process, District officials did not consider how the overall actual results or trends compare to the current budget practices. As a result, the Board adopted inflated budgets each year, which led to excess fund balance levels and higher property taxes than necessary.

## **Fund Balance**

School districts may retain a portion of fund balance at year-end for purposes of cash flow or unexpected expenditures. However, because the amount of fund balance retained cannot exceed 4 percent of the ensuing year’s budgeted appropriations, any excess amounts should be used to lower real property taxes, pay for one-time expenditures or pay down debt. District officials should not appropriate fund balance or reserve funds simply to circumvent the statutory limit.

When fund balance is appropriated as a funding source, the expectation is that there will be a planned operating deficit in the ensuing fiscal year, financed by the amount of appropriated fund balance. Conversely, an operating surplus (when appropriations are not fully expended or expected revenues are greater than estimated) results in an increase in year-end fund balance. Sound budgeting practices provide that adopted annual budgets do not routinely appropriate fund balance that is not actually needed to fund operations. Instead of decreasing

fund balance, as reflected in the budget presented to taxpayers, this practice increases the amount of fund balance.

The District reported year-end unrestricted funds in the general fund at levels that essentially complied with the 4 percent limit for 2013-14 and 2014-15. This was accomplished in part by appropriating fund balance. Over the past three years, District officials appropriated a total of \$4.4 million of fund balance, which should have resulted in planned operating deficits each year. However, the District experienced operating surpluses from 2012-13 through 2014-15. Over this three-year period, revenues exceeded expenditures by more than \$2.5 million and no amount of appropriated fund balance was used to finance operations.

**Figure 2: Unrestricted Fund Balance at Year End**

	2012-13	2013-14	2014-15
Unrestricted Fund Balance at Year End	\$4,238,820	\$2,928,816	\$3,030,891
Less: Encumbrances	\$476,481	\$552,691	\$603,092
Total Unrestricted Funds at Year End	\$3,762,339	\$2,376,125	\$2,427,799
Ensuing Year's Budget Appropriations	\$58,033,911	\$59,414,960	\$60,700,937
Unrestricted Funds as a Percentage of Ensuing Year's Budget	6.5%	4.0%	4.0%

The District's practice of consistently planning operating deficits by appropriating unrestricted funds that were not needed to finance operations resulted in recalculated unrestricted fund balance ranging between 8.4 and 9.5 percent, which exceeded the 4 percent allowed, as illustrated in Figure 3. As a result, the District retained \$3.3 million more than the amount of unrestricted funds allowed and raised more taxes than needed.

**Figure 3: Unused Fund Balance**

	2012-13	2013-14	2014-15
Total Unrestricted Funds at Year End	\$3,762,339	\$2,376,125	\$2,427,799
Add: Appropriated Fund Balance Not Used to Fund Ensuing Year's Budget	\$1,394,000	\$2,017,421	\$2,017,420
Add: Increases to Retirement Reserve to Stay Within 4% Limit	\$0	\$604,000	\$1,319,000
Total Recalculated Unrestricted Fund Balance	\$5,156,339	\$4,997,546	\$5,764,219
Recalculated Unrestricted Fund Balance as a Percentage of Ensuing Year's Budget	8.9%	8.4%	9.5%

Had District officials adopted realistic estimates for expenditures and used appropriated fund balance to finance operations, they could have accumulated less fund balance and possibly reduced the tax levy. Furthermore, adopting unrealistic budget estimates for expenditures and appropriating fund balance that was not used to finance operations diminished budget transparency.



## 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 reserve 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, it is important that the Board adopt written policies that communicate the rationale for establishing reserve funds, objectives for each reserve established, optimal or targeted funding levels and conditions under which each fund's assets will be used or replenished. In addition, the Board should review the District's reserves at least annually and fund them through budget appropriations that are voted on by taxpayers to help ensure the amounts reserved are necessary and provide transparency to the taxpayer.

The District had six reserve funds totaling more than \$3.7 million at the end of 2014-15. These reserve funds were composed of tax certiorari (\$359,969), workers' compensation (\$250,000), unemployment insurance (\$150,000), capital (\$53,941), employee benefit accrued liability reserve (EBALR) (\$362,857) and retirement contribution (\$2.5 million).

We reviewed Board resolutions that established these reserves and found that they were appropriately established. Additionally, we analyzed reserve funding and use. The tax certiorari, workers' compensation, unemployment insurance and capital reserves were not used during the last three fiscal years, but the balances appeared reasonable. In addition, EBALR reserve funds were consistently expended each year and the balance appeared reasonable. However, the retirement contribution reserve, although properly established, was not used and the balance did not appear reasonable.

The retirement reserve was intended to pay benefits for employees covered by the New York State and Local Retirement System. The Board established this reserve in October 2013 by using \$1.5 million of unrestricted fund balance to fund it. The 2014-15 budget included \$317,420 in appropriations for this reserve, which provided funding for 29 percent of budgeted expenditures, leaving 71 percent to be raised by real property taxes. Although District officials budgeted to use these funds, these funds were not used to pay for retirement expenditures. The District accumulated \$2.5 million in this reserve at the end of 2014-15, adding fund balance transfers of \$604,500 in June 2014 and \$715,500 in June 2015. Based on the District's average annual retirement contribution of about \$960,000, its current balance is sufficient to pay these costs for approximately three years. District officials told us the reserve was created to put surplus funds aside and

bring the unrestricted fund balance down to a level that is within the statutory limit.

<b>Figure 4: Retirement Contribution Reserve Analysis</b>		
	<b>2014</b>	<b>2015</b>
Balance at Year End	\$2,104,500	\$2,502,580
Appropriations	\$1,118,498	\$1,111,470
Actual Expenditures	\$974,544	\$945,170
Percent of Expenditures to Year-End Balance	216%	265%

## **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. Review reserves, at least annually, to determine if the amounts reserved are necessary and reasonable. To the extent that they are not, reserves should be reduced to levels in compliance with statutory restrictions.
4. Develop a plan to use the surplus fund balance identified in this report in a manner that benefits District taxpayers and is transparent. Such uses could include, but are not limited to:
  - Reducing property taxes.
  - Paying off debt.
  - Financing one-time expenditures.

## **APPENDIX A**

### **RESPONSE FROM DISTRICT OFFICIALS**

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



**RONDOUT VALLEY CENTRAL SCHOOL DISTRICT**

PO Box 9, Accord, NY 12404

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Superintendent of Schools  
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Dr. Timothy Wade  
Deputy Superintendent  
(845) 687-2400, Ext. 4863

Mrs. Lisa I. Pacht  
Executive Director of Curriculum & Instruction  
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Mrs. Debra Kosinski  
School Business Administrator  
(845) 687-2400, Ext. 4812

January 25, 2016

Tenneh Blamah  
Chief Examiner  
Office of the State Comptroller  
33 Airport Center Drive, Suite 103  
New Windsor, New York 12553

Dear Ms. Blamah:

The Rondout Valley Central School District has received and reviewed the draft Financial Management Report of Examination for the audit period July 1, 2012 – July 27, 2015. On behalf of the Board of Education and administration, we appreciate this opportunity to respond to the findings and to provide our responses to the audit recommendations.

During the course of the audit, the Comptroller's Office conducted a comprehensive examination of the District's financial practices. We are pleased that no fraud, waste or abuse was identified by this examination. Further, we appreciate the courteous and professional manner in which the auditors worked with us during the audit.

The letter accompanying this audit identifies a top priority of the Office of the State Comptroller is to help school district officials manage their district efficiently and effectively. However, with all due respect to the Office of the State Comptroller, the audit report contains a number of conclusions and broad statements that the District believes reflect subjective opinions of the Comptroller's Office with regard to the District's financial management specifically as it relates to financial planning and reserve funds. The Rondout Valley Central School District is committed through its budgetary practices and strategic planning to sustain and enhance the programs and educational initiatives that serve as the basis for the Board of Education's commitment to the students of our community. The goal of the District's fiscal plan is to continue to provide high-quality educational programs, to be accountable to the District's taxpayers, and to maintain a financially healthy district over the long term. The district has implemented daily cost saving measures that have resulted in non-forecasted reductions in expenses below the adopted budget each year. Thus ensuring it will be able to withstand financial pressures while continuing to offer an excellent educational program.

The Office of the State Comptroller's *Financial Condition Analysis* publication states:

See  
Note 1  
Page 15

See  
Note 2  
Page 15

“Financial condition may be defined as the ability of a local government or school district to balance recurring expenditure needs with recurring revenue sources, while providing services on a continuing basis. A community in good financial condition generally maintains adequate service levels during fiscal downturns, identifies and adjusts to long-term economic or demographic changes, and develops resources to meet future needs. Conversely, a community in fiscal stress usually struggles to balance its budget, suffers through disruptive service level declines, has a difficult time adjusting to socioeconomic forces, and has limited resources to finance future needs. Maintaining or restoring sound financial condition requires local officials to adjust to long-term socioeconomic and demographic changes, respond to the economic impact of the business cycle, and plan for the future” (page 2).

The Fiscal Stress Monitoring System was recently developed by the Office of the State Comptroller and acknowledges the new challenges local governments and school districts face that threatened their fiscal health. It stresses the importance of fiscal health so school districts and local governments can finance services on an ongoing basis, meaning they can endure short-term financial pressures (such as revenue shortfalls or unanticipated expenditures). The Rondout Valley Central School District is pleased that their prudent fiscal planning resulted in a fiscal stress score of 6.7% ranking in the lowest percentages in Ulster County (January 2015).

The Rondout Valley Central School District surplus is the direct result of efficiencies implemented day to day by the District during these recessionary years. Proactive reduction of the school footprint better reflecting the reduced enrollment combined with reconfiguration to deliver education more efficiently has had a greater than expected benefit to the District. It must be mentioned that the District has had little to no increases in revenue over this review period, expanded program and accomplished a surplus. The agreements collectively bargained with our employees have reflected the difficult financial environment of our community and enabled the District to work within the Property Tax Cap. The willingness of District employees to change health care providers provided the District a mid-year non-estimated surplus.

See  
Note 3  
Page 15

**(1) Audit Recommendation #1: *Adopt budgets with reasonable estimate appropriations.***

**District Response:**

**BUDGETING PRACTICES**

The district uses the most current and accurate information to ensure that the budget appropriations are reasonable.

See  
Note 2  
Page 15

The budget development requires the district to make certain assumptions depending on the information available at the time which may include:

- Health insurance rates
- Transportation increases
- Retirement rates
- Expired contracts which must be negotiated
- State aid amounts

Based upon these variables, the district proposes an educationally sound and financially responsible school budget for community review in May of each year. However, the expenses occur from July 1<sup>st</sup> through June 30<sup>th</sup> of the following year.

During the audit period, the district encountered several one-time events that occurred after budget development that reduced district costs.

- (1) The District changed a health insurance carrier mid-year during the 2011-12 school year that caused our expenses to be less than planned or anticipated.
- (2) During the 2012-13 school year the district closed an elementary school building and reconfigured several other buildings to establish a more efficient blueprint. This resulted in the District saving more tax dollars than initially projected.
- (3) The District's state aid projections were significantly lower than realized.

Approximately 80% of our budget is encompassed by staff salaries and fringe benefits that are calculated person by person during the budget process. The salary and fringe benefits are not simply rolled over from year to year. On a regular basis the budgeted expenditure lines are reviewed and reductions are made in spending resulting in unused expenses at the end of the year.

*(2) Audit Recommendation #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.*

**District Response:**

**FUND BALANCE**

The amount of the fund balance that the district retains is within the 4% allowed by the State. We are permitted to use have used excess fund balance to lower the tax levy and to increase

See  
Note 4  
Page 15

reserve funds in multiple years. Each year we have stayed below the calculated tax levy limit allowed and we have used the fund balance to help us accomplish this while maintaining and enhancing our educational programs during these challenging economic times.

See  
Note 4  
Page 15

Each year we review our total expenses and revenue and make necessary adjustments to our budget to close the gap. Over the past three years we have been able to accomplish this goal.

- At the end of the 2012-2013 school year our revenues exceeded our expenses by \$1,098,487.
- In the 2013-2014 school year our revenues exceeded our expenses by \$1,231,847.
- Finally in the 2014-2015 school year our revenues exceeded our expenses by only \$186,248.

We have clearly identified and implemented a corrective action plan in advance of this audit.

The District realized that the fund balance was growing and over the course of the audit period has increased the amount of fund balance applied to control the increase in taxes. The net result is that taxes have increased 2.1% over a three -year period.

See  
Note 5  
Page 15

*(3) Audit Recommendation #3: Review reserves, at least annually, to determine if the amounts reserved are necessary and reasonable. To the extent that they are not, reserves should be reduced to levels in compliance with statutory restrictions.*

District Response:

The District and the Board of Education will commit to establish policy(ies) that communicate the rationale for establishing reserve funds, objectives for each reserve established, optimal or targeted funding levels and conditions under which the fund's assets will be used or replenished.

## **RESERVES**

The reserve funds were established pursuant to statutory requirements and approved by the Board of Education. The statutory regulations do not limit the amount of money that can be maintained in each of these reserves. Given that guidance has not been provided through state-level agencies with regard to the appropriate level of funding for reserves, the District in consultation with our external auditors funded the retirement reserve at the current level. The Rondout Valley Central District will review the retirement reserve on or before June 30, 2016 to insure that it is maintained at a reasonable level.

*(4) Audit Recommendation #4: Develop a plan to use the surplus fund balance identified in this report in a manner that benefits District taxpayers and is transparent. Such use could include, but are not limited to:*

- *Reducing property taxes*
- *Paying off debt*
- *Financing one-time expenditures*

District Response:

The District in developing the 2016-2017 budget is committed to utilizing surplus fund balance to reduce property taxes and finance one-time expenditures. Over the past couple of years the District has refinanced it's debt resulting in better interest rates and reducing costs. At this time the bonds are not callable but when they are callable the district will look at paying off the debt. However, the District will explore addressing debt associated with the cafeteria fund.

The Rondout Valley Central School District appreciates the hard work, thorough effort and communication with the auditors throughout the process. We are committed to the use of our taxpayer resources in an efficient, effective and meaningful manner to deliver the highest quality educational program possible.

Sincerely,

Rosario Agostaro  
Superintendent of Schools

Rebecca Versace  
Board of Education



## APPENDIX B

### OSC COMMENTS ON THE DISTRICT'S RESPONSE

#### Note 1

Our recommendations are based on objective analysis of the District's financial operations.

#### Note 2

District officials overestimated appropriations by a total of approximately \$8.6 million over our audit period, resulting in expenditures that were less than the amounts budgeted.

#### Note 3

The surplus was the direct result of overestimating appropriations and increasing the real property tax levy each year. Had District officials adopted more accurate budgets, they would have used the fund balance appropriated to finance operations.

#### Note 4

District officials appropriated more than \$4 million of fund balance in the 2013-14 and 2014-15 budgets that was not used to finance operations and increased the retirement reserve by \$1.9 million over this same period. This made it appear that the District's unrestricted fund balance was within the 4 percent statutory limit for these years. However, when the unused appropriated fund balance and overfunded reserve funds were added back, the District's recalculated unrestricted fund balance was in excess of the statutory limit each year.

#### Note 5

Increasing the amount of appropriated fund balance without using it to fund operations does not reduce fund balance or control real property tax increases.

## 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 the results of operations and analyzed changes in fund balance for the general fund for the period July 1, 2012 through June 30, 2015.
- We compared the adopted budgets to the actual operating results to determine if the budget assumptions were reasonable.
- We reviewed the appropriation of District reserves and fund balance from July 1, 2012 through June 30, 2015.
- We reviewed expenditures based on the District's budget categories to identify significant expenditures and analyze trends.
- We reviewed Board minutes, resolutions and the backup agenda documentation to verify the establishment of reserve funds and to determine the District's reasons for making changes to the reserves.
- We tested the reliability of District accounting records, comparing them to the annual financial report filed with the Office of the State Comptroller and the District's independently audited financial statements.
- We reviewed meeting minutes and interviewed officials to determine whether the District's management is involved in financial matters by receiving and reviewing financial reports, analyzing the need for and establishing reserves and otherwise monitoring the District's financial condition.
- We reviewed the reserve fund balances for reasonableness.

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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**AND SCHOOL ACCOUNTABILITY**

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