



# Smithtown Central School District Capital Projects

## Report of Examination

Period Covered:

July 1, 2014 – June 30, 2015

2016M-202



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**

August 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 Smithtown Central School District, entitled Capital Projects. 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 Smithtown Central School District (District) is located in the Town of Smithtown, Suffolk County. The District is governed by the Board of Education (Board), which is composed of seven elected members. The Board is responsible for the general management and control of the District's financial and educational affairs. The Board President is the chief financial officer. 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. A capital project administrator,<sup>1</sup> under the Assistant Superintendent for Finance's direction, is responsible for maintaining capital project records and providing periodic reports to the Board.

The District operates 13 schools with approximately 9,700 students and 2,000 employees. The District's total expenditures for the 2014-15 fiscal year were \$224 million, which were funded primarily with State aid and real property taxes.

Capital project funds are used to account for financial activity related to the acquisition or construction of major capital assets. The District finances its capital projects through borrowings, general fund budgeted appropriations and other sources of revenue, such as State aid. During our audit period, the District reported 20 open capital projects with a remaining balance of \$5.1 million as of June 30, 2015.

## Objective

The objective of our audit was to review capital projects. Our audit addressed the following related question:

- Did the Board properly establish, monitor and account for capital projects?

## Scope and Methodology

We examined the District's capital projects for the period July 1, 2014 through June 30, 2015. We extended our scope back to July 1, 1999 to review Board resolutions and financial information pertaining to selected capital projects.

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

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<sup>1</sup> Currently a principal account clerk in the accounting department is covering the responsibilities of this position.

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. District officials disagreed with many of our findings and recommendations. 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.

## Capital Projects

The purpose of a capital project fund is to account for all of the financial activity related to the acquisition or construction of major capital assets. The Board and District officials are responsible for establishing procedures to properly authorize, finance and monitor the status of individual capital projects. The Board is responsible for setting spending limits when authorizing capital projects. Adequate recordkeeping and monitoring is essential to ensure that projects are completed within the adopted budget and that funding sources are in accordance with the approved plan of financing. Periodic reports to the Board that compare expenditures for each capital project to the related budget helps ensure that funds are available for expenditures and expenditures do not exceed Board authorized amounts. Once a project is completed, unexpended funds should be applied to the project's debt, if originating from bonds, or returned to their originating source.

In April 2013, the Board adopted a capital fund procedures policy. The District's policy requires the administrator to provide the Board with monthly status reports. These reports must include all open and active projects and specific project information such as the initial budget, adjustments, current budget, year-to-date expenditures, encumbrances outstanding and unencumbered amounts for each project.

The District finances its capital projects through borrowings, general fund budget appropriations, State aid and other sources of revenue. During the audit period, the District reported 20 open capital projects and a balance of \$5.1 million in its capital fund. District officials did not properly manage and account for the District's capital projects. We reviewed four projects<sup>2</sup> with authorizations totaling \$144 million and expenditures of \$142.6 million as of June 30, 2015. The Board did not authorize an appropriation for one project and did not effectively monitor the four projects. As a result, the District has more than \$1.3 million from completed projects that has not been returned to its source and over \$107,000 in expenditures that did not have an authorized budget appropriation.

Authorizations – To maintain control over capital projects and their related expenditures, the Board should adopt resolutions authorizing the maximum cost and methods of financing for each project at its inception.

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<sup>2</sup> See Appendix C for selection methodology.

The Board adopted authorizations and resolutions for the four projects reviewed. However, the Board did not authorize an appropriation for the fourth project. During the 2014-15 fiscal year, the District completed restorations at an elementary school building relating to fire damage. District officials received \$107,500 from the insurance provider to cover the restoration costs. While the Board did award a bid totaling \$107,500 for the project, it did not authorize an appropriation of the insurance money. Because the Board did not authorize an appropriation for the project, it did not establish the total estimated cost for the project.

When total estimated costs are not clearly stated, the Board cannot adequately monitor costs and ensure that expenditures do not exceed budgets and funding sources. The Board's failure to authorize an appropriation for the project increases the risk that the project will be overexpended or that funds will not be used for their intended purposes.

Accounting Records – Complete and accurate accounting records for capital projects are necessary for proper financial reporting and monitoring. Financial records for each capital project should contain sufficient information to document the project's complete financial history and establish accountability for resources provided for a particular purpose.

The District's accounting records for capital projects do not contain all the essential information necessary to adequately monitor the projects. In addition, records of project activity are maintained in multiple project account codes, making project monitoring more difficult. We requested budget status reports for the period ended June 30, 2015 for the 20 open projects reported on the District's financial statements to determine the total authorized and expended amounts for each project and confirm the balances as they were reported. However, budget status reports only reflect each project's current year's budget and current year-to-date expenditures. As a result, District officials do not have the total budget and costs for the life of each project.

For example, the accounting records have a middle school roof reconstruction project captured in three appropriation codes: one with a budget of \$260,029, another with \$560,702 and the third with \$731,325. However, only \$169,518, the unspent balance remaining from funding sources, is identified on the June 30, 2015 financial statements.

District officials were also unable to provide complete financial records for one of the four projects we reviewed that was funded with bond money. District officials explained that, due to a change in

their financial software system, financial records prior to 2001 were inaccessible. Therefore, they had to back into the total amount spent on this project. They did so by deducting the total amount spent as captured in the new software and the unused bond funds currently maintained in the capital fund bank account from the total authorized budget. District officials have no assurance that this amount is accurate.

Monitoring – Maintenance of individual capital project records can assist officials in monitoring the status of each project. Individual records also provide the Board with the information necessary to ensure that expenditures are within the amounts authorized and funding sources are used in accordance with the approved plan of financing.

In addition to the recordkeeping issues, the maintenance of multiple sets of records for each project makes project monitoring difficult. District policy requires the administrator to provide the Board with monthly status reports. The policy also requires that the report include an accounting of all open and active projects and specific project information, such as the initial budget, adjustments, current budget, year-to-date expenditures, encumbrances outstanding and unencumbered amounts for each project.

While the Board received monthly reports, these reports did not comply with District policy. Officials provided financial reports that contained a trial balance, revenue status report, budget status report and Treasurer's report for the capital fund. These reports were missing project-specific information that would assist Board members in determining the status of each capital project. For example, at the May 12, 2015 Board meeting, the Board was provided financial reports dated March 31, 2015. These reports included pages for the capital fund, such as the trial balance showing \$4.2 million in capital fund balance, a revenue status report showing \$90,000 in excess revenue, a budget status report with two budget accounts listed with current budgets of \$7.5 million and year-to-date expenditures of \$2.2 million.

These reports also included a second budget status report with 90 budget accounts identified, a total current budget of \$7.5 million and year-to-date expenditures of \$2.2 million. There were no reports accounting for all open and active projects and no reports with specific project information, such as the initial budget, adjustments, current budget, year-to-date expenditures, encumbrances outstanding and unencumbered amounts by project.



Without comprehensive reports, the Board is not able to identify the status of each project and does not have the information necessary to ensure that expenditures are within the amounts authorized and funding sources are used in accordance with the approved plan of financing.

Closing Projects – Once a project is completed, unexpended funds originating from bonds or from multiple sources must be applied to the project's debt (transferred to the debt service fund). Unexpended funds originating from interfund transfers must be returned to the fund that originally supplied the balance and may then be used for any legal purpose. Board members should review periodic status reports, determine the status of a project, determine the amount of unexpended funds and ensure that the funds are properly returned.

The District does not have procedures to routinely close out capital projects when they are completed. Although District officials indicated that six of the 20 projects are closed, none of the projects have been closed and surplus fund balances for five of the six projects have not been returned to the originating sources. The four projects we reviewed had authorizations totaling \$144 million and expenditures of \$142.6 million. All four projects are completed but none have been closed.

- In June 2000, District residents authorized a \$138.2 million facilities improvement capital project with costs to be financed by the issuance of bonds. The District issued bonds totaling \$138.2 million between October 2002 and October 2005. The last phase of the project was completed in September 2012, with actual expenditures of \$137.3 million. Although complete, the project has not been closed and the unexpended funds of \$851,497 remain in the capital project fund unused. District officials have not transferred the funds to pay down debt service. District officials indicated that they have not transferred the funds because they have their bond counsel looking into whether they can use the funds for additional capital projects.
- On April 10, 2003, the Board adopted the 2003-04 general fund budget, which included \$1.1 million in appropriations for capital projects. District residents approved the budget on June 3, 2003. The District also authorized the use of \$731,325 in bond money, for a total authorized budget of about \$1.8 million. The final project using these funds was completed in September 2013. Expenditures totaled \$1.6 million, leaving unexpended funds of \$169,518. Although completed, the

project remains open and the unexpended funds remain in the capital project fund unused.

- On April 17, 2008, the Board adopted the 2008-09 general fund budget, which included appropriations of about \$3 million for capital projects. District residents approved the budget on May 20, 2008. Residents also approved \$826,394 of Expanding our Children's Education and Learning Aid to be used for the various District-wide improvements, for a total authorized amount of \$3.9 million. This project was completed in September 2014, with total expenditures of about \$3.5 million. Although completed, the project remains open and unexpended funds of \$328,362 remain in the capital project fund unused. District officials have not returned the funds to the general fund.
- The elementary school building project was started and completed during the 2014-15 fiscal year. Expenditures totaled \$107,500 and there were no remaining funds at the completion of the project. Although completed, this project remains identified as an open capital project.

Of the four projects reviewed, the District has a balance of approximately \$1.3 million in unexpended funds from three of the projects. The money has remained in the capital fund for several years, dating back to September 2012. As a result, funds that should have been used for debt service payments were not and the general fund balance was understated by approximately \$498,000 in the 2012-13 fiscal year and forward, after the capital projects were completed. Because District officials did not provide reports to the Board that clearly indicated the status of each project, unexpended funds remained in the capital fund with no benefit to District residents.

Without a proper closeout of projects, the Board cannot determine the final cost of each project and may be unaware of project overruns, cash balances remaining or outstanding loans that must be repaid to other funds.

## Recommendations

The Board should:

1. Ensure that all capital projects are authorized and established with a maximum estimated cost.
2. Monitor each project by requiring the capital project administrator to submit periodic reports that show actual revenues and expenditures over the life of the project compared to the approved budget.

3. Close the capital projects that are complete and develop procedures to ensure that current and future capital projects are closed in a timely manner and any cash or deficit remaining is accounted for properly.
4. Direct District officials to transfer the unexpended funds for closed projects to the financing source they originated from.

## **APPENDIX A**

### **RESPONSE FROM DISTRICT OFFICIALS**

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



**SMITHTOWN CENTRAL SCHOOL DISTRICT**  
26 NEW YORK AVENUE, UNIT 1, SMITHTOWN, NEW YORK 11787-3435

James J. Grossane, Ed.D.  
Superintendent of Schools  
(631) 382-2005  
FAX (631) 382-2010

July 20, 2016

Ira McCracken, Chief Examiner  
Office of the State Comptroller  
Division of Local Government and School Accountability  
NYS Office Building, Room 3A10  
250 Veterans Memorial Highway  
Hauppauge, New York 11788-5533

Dear Mr. McCracken:

The Smithtown Central School District respectfully accepts the Comptroller's Audit Report of its Capital Projects. The District has carefully reviewed the report and offers the following response:

We would like to acknowledge the professionalism of the Comptroller's auditors assigned to our audit and appreciate their time and attention to all of the matters discussed.

The District would like to elaborate on the audit's review of the four projects identified in the report. The three reviewed authorized projects were the 2000 Bond, which authorized \$138.9 of capital project work, the 2003-04 General Fund budget appropriation, which authorized \$1.1 million of capital project work, and the 2008-09 General Fund budget appropriation, which authorized \$3.029 million of capital work. The District feels it is important to clarify the difference between the audit's use of the term "capital project" from individual capital projects approved and submitted through the State Education Department. Specifically, the 2000 Bond "capital project" included 62 individual projects, the 2003-04 General Fund budget appropriation "capital project" included 3 individual projects, and the 2008-09 General Fund budget appropriation "capital project" included 5 individual projects. Each of these individual projects was closed and Final Cost Reports were submitted to the State Education Department. The audit report statement that a "project has not been closed" is referring to the fact that there were residual authorized funds from these three respective sources still remaining in the capital fund. The District's interpretation of a closed project is one that has been approved, work completed and closed to the State Education Department. This clarification is important in relation to the audit's findings and recommendations for accounting for and closing capital projects as well as the finding that the District was not complying with its Capital Fund Procedures policy.

See  
Note 1  
Page 13

Although the District does have specific procedures in place for comprehensive oversight of State Education Department assigned projects, such as procedures to close specific capital projects to ensure building aid is received from the State Education Department, the District did not have specific procedures in place to return remaining unassigned authorized funds to their original source. The District's intention was to return these funds to their original source after analyzing and assuring that no

Mr. Ira McCracken  
Office of the State Comptroller  
July 20, 2016  
Page 2

additional work could be performed under each specific authorization. Furthermore, during the 2014-15 school year, the District was awaiting the final reimbursement of EXCEL funds from the state. Since EXCEL monies provided funding on a reimbursable basis, the District used the unassigned capital cash balances to fund EXCEL eligible capital work through project completion. Consequently, it was not feasible to return the remaining unassigned cash to its original source prior to the receipt of the EXCEL funds. The EXCEL funds were subsequently received during the 2015-16 school year and the District has included in its 2016-17 budget the return of the \$1.3 million remaining unassigned funds to their respective original sources.

See  
Note 2  
Page 13

The fourth project reviewed was the 2014-2015 Nesconset Fire Damage project funded by insurance proceeds. The audit claimed that the Board did not authorize or establish a total cost for the project. Although the Board did not specifically authorize by resolution the total appropriation for the project, the Board did by resolution award the construction work to the lowest responsible bidder on October 14, 2014. This approved award of \$107,500 established the total construction budget for the project and became the basis for the insurance reimbursement.

See  
Note 3  
Page 13

The audit stated that District officials were unable to provide complete financial records for all of the projects funded by the bond authorization and had no assurances of bond expenditures prior to 2001. While it is true that the District did in fact change the financial software system and therefore, financial records prior to 2001 were not accessible in the current system, the District did perform an analysis of those projects submitted and closed to the State Education Department prior to the system change. This analysis substantiated the difference between the total authorization and the expenditures recorded in the current system. Furthermore, records prior to 2001 are still maintained in the archives of the District, however a cost benefit analysis determined that the time and resources required to obtain all of the necessary information for the audit was not warranted.

See  
Note 4  
Page 13

The audit also claimed that the monthly capital fund financial reports received by the Board were not complying with District policy. The District and the audit differ on the interpretation of the policy. The District currently follows the intent of the policy which was to provide monthly reports on open and active individual capital projects assigned by the State Education Department.

See  
Note 5  
Page 14

We again would like to thank the audit staff assigned to our District for their courtesy, efforts and consideration. We appreciate their recommendations and advice provided not only for capital projects, but also for our overall operation.

Sincerely,

James J. Grossane, Ed.D.  
Superintendent of Schools

Cc: Board of Education  
Andrew Tobin, Assistant Superintendent for Finance and Operations

## APPENDIX B

### OSC COMMENTS ON THE DISTRICT'S RESPONSE

#### Note 1

Once a project is completed, the District should prepare a final accounting. The Board then should approve closing the project and pass a resolution directing the disposition of the unexpended balances. None of the projects reviewed were closed by Board resolution.

#### Note 2

Once a project is completed, unexpended funds originating from bonds or from multiple sources must be applied to the project's debt (transferred to the debt service fund). Unexpended funds originating from interfund transfers must be returned to the fund that originally supplied the balance and may then be used for any legal purpose. Unassigned authorized funds needing to be returned to their original sources totaling \$1.3 million included funds from three Board-authorized projects, two of which did not include EXCEL funds. These unassigned funds amounted to \$973,900.

The District closed these projects with the New York State Education Department (SED) on September 24, 2012 and September 19, 2013. These funds should have been returned to their original sources at that time. At no time during our fieldwork or at the exit conference did District officials inform us that they were using unassigned capital cash balances to fund EXCEL-eligible capital work. Further, they did not inform us that they were waiting for reimbursement of these funds before returning them to their original sources.

#### Note 3

We revised this section of the report to exclude the information in reference to the approval of the project. However, the Board needs to approve a resolution to increase the appropriation for any insurance recoveries.

#### Note 4

The documents provided to us did not support the balance presented in the District's budget status report for the project. An analysis of the records provided by the District from the prior financial software system, in combination with the new system currently being used, resulted in a difference of approximately \$47,000 from the District's reported balance. While we were on-site at the District, officials told us the difference was due to projects that were started in the old system but never completed and, therefore, lacked final cost reports to SED. Our understanding from these discussions was that the reports for these projects were not available or accessible from the old system. At the exit conference, officials explained that it was a cost-saving decision not to search for and provide support for the identified variance.

## Note 5

The District's policy requires the administrator to submit monthly reports to the Board that include all open and active capital projects and each project's initial budget, adjustments, current budget, year-to-date expenditures, encumbrances outstanding and unencumbered amounts. The policy does not reference SED. Further, the reports provided to the Board do not include any specific project information such as the initial budget, adjustments, current budget, year-to-date expenditures, encumbrances outstanding and unencumbered amounts by project, not even by SED assigned codes. The reports provided to the Board included a trial balance, revenue status report and a Treasurer's report for the capital fund, as well as a budget status report with project activity maintained in multiple account codes.



## APPENDIX C

### AUDIT METHODOLOGY AND STANDARDS

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

- Interviewed key officials and employees involved with capital projects.
- Obtained and reviewed District policies and written procedures related to capital projects.
- Obtained the District's capital projects schedule as of June 30, 2015 to select a sample of five projects for review from the 20 reported open projects.
- Chose the two projects that were finalized during our audit period. We then identified five closed projects which still showed unexpended balances on the capital projects schedule. We selected the three projects with the highest unexpended balances of the five on the schedule. It was also later determined that one of the projects in our sample was a part of another project already in our sample, thereby reducing our sample to four capital projects.
- Verified that separate accounting records were maintained for each capital project.
- Obtained voter authorizations, Board authorizations, the bond prospectus and Board minutes for each capital project in the sample selected.
- Reviewed the financial records for each capital project, including budget status reports.
- Determined the total cost of each project in the sample selected and the status of any remaining funds. We then determined the District's plans for those funds.
- Determined whether the total cost of each project in the sample selected exceeded its authorized amount and whether any vendor payments exceeded approved contract amounts for any project.
- Determined the completion date for each project in the sample selected.
- Obtained and reviewed reports provided to the Board for each project in the sample selected.
- Requested disclosure of interest forms from individuals involved in accounting for capital projects.

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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