



Sodus Central School District Financial Management

Report of Examination

Period Covered:

July 1, 2014 – June 30, 2016

2016M-392



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 MANAGEMENT	4
Fund Balance	5
Reserve Funds	7
Multiyear Planning	9
Recommendations	10
APPENDIX A Response From District Officials	11
APPENDIX B Audit Methodology and Standards	13
APPENDIX C How to Obtain Additional Copies of the Report	14
APPENDIX D Local Regional Office Listing	15

State of New York Office of the State Comptroller

Division of Local Government and School Accountability

December 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 Sodus 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 Sodus Central School District (District) is located in the Towns of Arcadia and Sodus, Wayne 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 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 three schools with approximately 1,050 students and 256 employees. During the 2015-16 fiscal year, the District had operating expenditures of approximately \$25.2 million, which were funded primarily with State aid, sales tax and real property taxes. The District's budgeted appropriations for the 2016-17 fiscal year are approximately \$27.5 million. The District established five reserves in its general fund and one liability reserve totaling \$3.6 million.

Objective

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

- Did the Board and District officials adequately manage the District's financial condition?

Scope and Methodology

We examined the District's financial management for the period July 1, 2014 through June 30, 2016. We expanded the scope back to July 1, 2012 to review fund balance 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 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. District officials generally agreed with our recommendations and indicated they plan to initiate corrective action.

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, Superintendent and Business Manager are accountable to District residents for the use of District resources and are responsible for effectively planning and managing the District's financial operations. One of the most important tools for managing the District's finances is the budget process. It is essential that the Board adopt structurally balanced budgets in which reasonable levels of fund balance are maintained. A district may retain a portion of fund balance, referred to as unrestricted, unappropriated funds, but must do so within the legal limit established by New York State Real Property Tax Law (RPTL).

Prudent fiscal management also includes maintaining sufficient and appropriate balances in reserves that are needed to address long-term obligations or planned future expenditures. Maintaining reserves at greater than reasonable levels contributes to real property tax levies that are higher than necessary. Finally, District officials should prepare a multiyear financial plan based on reasonable estimates that project future revenues, expenditures, reserve balance amounts and fund balance amounts.

The Board budgeted \$485,000 of appropriated fund balance in each budget for fiscal years 2012-13 through 2015-16. However, actual operations resulted in 84 percent of the appropriated fund balance remaining unused because of overestimated expenditures. In addition, District officials have improperly classified between \$600,000 and \$725,000 as moneys "not in spendable form" and approximately an additional \$445,000 in an unauthorized post-employment benefits liability, which gave the appearance the District's unrestricted fund balance was compliant with the 4 percent statutory limit.

However, after adding back unused appropriated fund balance, funds improperly recorded as "not in spendable form" and the unauthorized post-employment benefits liability, the District's recalculated unrestricted fund balance at year-end was between 9.3 and 9.8 percent (nearly 2.5 times the statutory limit) in fiscal years 2012-13 through 2014-15.¹ Additionally, the District does not have a written plan detailing the appropriate and necessary levels for reserve funds and

¹ Because the 2016-17 fiscal year's operating results are not known at this time, we are unable to determine whether there will be any unused appropriated fund balance from the 2015-16 fiscal year. However, after adding back funds improperly recorded as "not in spendable form" and the unauthorized post-employment benefits liability, the recalculated unrestricted fund balance for 2015-16 will be at a minimum 7.1 percent.

how they are to be monitored, analyzed and maintained. As a result, four of the District's five reserve funds totaling \$2.1 million may be overfunded or unnecessary. Also, the Board and District officials have not developed a multiyear financial plan.

Fund Balance

Fund balance represents the cumulative residual resources from prior fiscal years. Fund balance can be used in several ways, including to lower real property taxes for the next fiscal year, to help with cash flow, to pay for unexpected expenditures or to be set aside and reserved to finance future costs for a variety of specified purposes. RPTL allows the District to retain up to 4 percent of the next fiscal year's budgeted appropriations for unexpected events and to provide for cash flow. Fund balance in excess of that amount must be used to fund a portion of the next year's appropriations, thereby reducing the tax levy, or used to fund legally established reserves or pay down existing debt.

The District reported year-end unrestricted fund balance at levels that were within the 4 percent limit for the 2012-13 through 2015-16 fiscal years (Figure 1).

Figure 1: Unrestricted Fund Balance at Year-End				
	2012-13	2013-14	2014-15	2015-16
Total Beginning Fund Balance ^a	\$5,770,202	\$5,439,296	\$5,494,622	\$5,652,015
Plus: Operating Surplus (Deficit) ^b	(\$330,908)	\$55,311	\$157,390	(\$229,157)
Total Ending Fund Balance	\$5,439,294	\$5,494,607	\$5,652,012	\$5,422,858
Less: Restricted Fund Balance ^c	\$3,236,841	\$3,226,500	\$3,200,948	\$3,191,678
Less: Nonspendable Fund Balance	\$600,000	\$600,000	\$725,000	\$725,000
Less: Appropriated Fund Balance for the Ensuing Year	\$485,000	\$485,000	\$485,000	\$485,000
Less: Encumbrances	\$175,134	\$209,301	\$180,218	\$248,503
Unrestricted Fund Balance at Year-End	\$942,319	\$973,806	\$1,060,846	\$772,677
Ensuing Year's Budget	\$25,305,711	\$26,206,129	\$26,799,543	\$27,547,454
Unrestricted Fund Balance as a Percentage of the Ensuing Year's Budget	3.72%	3.72%	3.96%	2.80%
^a Balance net of prior period adjustments ^b Includes interfund transfers ^c Consists of the following reserves: unemployment insurance, retirement, liability, insurance and employee benefit accrued liability				

Appropriated Fund Balance – One way District officials were able to report unrestricted fund balance within the statutory limits was by appropriating \$485,000 of fund balance annually, which should have resulted in planned operating deficits. However, the Board's budgets consistently overestimated expenditures, resulting in operating surpluses in fiscal years 2013-14 and 2014-15 and a less than budgeted operating deficit in fiscal year 2015-16. As a result, \$1.23 million (84 percent) of the \$1.46 million of appropriated fund balance during the period went unused and is, in effect, a circumvention of the statutory limit imposed on the level of unrestricted fund balance.

Not in Spendable Form – Nonspendable fund balance includes amounts that cannot be spent because they are either not in spendable form, such as inventory, or are legally required to be maintained intact, such as principal balance of endowments and permanent funds. This would include items not expected to be converted to cash, including long-term receivables and prepaid items. The District's financial statements listed aid receivable of \$600,000 for fiscal years 2012-13 and 2013-14 and \$725,000 in fiscal years 2014-15 and 2015-16 as nonspendable fund balance. However, this aid has historically been received within months of the start of the ensuing fiscal year. Therefore, the District has improperly classified this money which, as a result, allowed District officials to report unrestricted fund balance within the statutory limit.

Unauthorized Reserve Liability – The District has accumulated \$445,006 within its trust and agency fund for future retiree health insurance costs. However, there is no statutory authority under current law for a school district to accumulate and legally reserve or restrict money for the District's liability for post-employment health care benefits.² During our audit period, no additional contributions were made into the fund except earned interest. The District's independent audit report recommended this money be added back to the general fund and reallocated to legally established reserves. The Board chose to retain the remaining reserve balance in anticipation of legislative action authorizing the funding of long-term liabilities for post-employment benefits. However, absent enactment of such authorizing legislation, the District is without statutory authority to accumulate and legally reserve and restrict money for this purpose.

Because the District appropriated fund balance to fund operations and funded reserves at year-end, it reported year-end unrestricted fund balance that complied with the statutory limit from fiscal years 2012-13 through 2015-16. However, after adding back unused appropriated fund balance, nonspendable funds and other post-employment benefits, the District's recalculated unrestricted fund balance ranged from 9.3 to 9.8 percent of the ensuing year's budget during 2012-13 through 2014-15, which exceeded the statutory limit each year (Figure 2).

² See <http://osc.state.ny.us/localgov/pubs/opeb45faqs.htm#opebreserve>. The District established an employee benefit accrued liability reserve (EBALR). This type of reserve fund is authorized by General Municipal Law Section 6-p to accumulate and reserve money for the cash payment of the monetary value of accrued and accumulated but unused and unpaid sick leave, vacation time and other forms of accrued but unliquidated time earned and payable to employees upon termination of service. As noted in the cited publication, payment of the District's costs for retiree health insurance is not one of the permissible uses of this reserve fund (see also Office of the State Comptroller Opinion No. 2004-8).

Figure 2: Unused Fund Balance

	2012-13	2013-14	2014 -15	2015-16
Reported Unrestricted Funds at Year-End	\$942,319	\$973,806	\$1,060,846	\$772,677
Add: Appropriated Fund Balance Not Used to Fund Ensuing Year's Budget	\$485,000	\$485,000	\$255,843	TBD ^a
Add: Nonspendable Funds	\$600,000	\$600,000	\$725,000	\$725,000
Add: Other Post-Employment Benefits	\$444,007	\$444,584	\$444,833	\$445,006
Recalculated Unrestricted Funds	\$2,471,326	\$2,503,390	\$2,486,522	\$1,942,683/TBD ^a
Recalculated Unrestricted Funds as a Percentage of the Ensuing Year's Budget	9.8%	9.6%	9.3%	7.1%/TBD ^a
^a To be determined (TBD) as the operating results of the 2016-17 fiscal year are presently unknown.				

The District increased the tax levy from \$6.7 million in 2013-14 to \$7 million in 2015-16, an increase of \$275,402, or 4.1 percent. This increase could have been avoided if District officials had properly calculated unrestricted fund balance and used amounts in excess of the statutory limit to reduce the tax levy.

Reserve Funds

Saving for future capital projects, acquisitions and other allowable purposes is an important planning consideration for school districts. School districts should adopt a formal plan for reserve funds and analyze existing reserve fund balances against the plan to provide a mechanism for legally saving money to finance all or part of future infrastructure, equipment and other requirements. Reserve funds can reduce reliance on indebtedness to finance capital projects and acquisitions and provide a budgetary option that can mitigate the need to cut services or raise taxes. Money not needed for current purposes can often be set aside in reserves for future use. Planning ahead and systematically saving for capital acquisitions and other contingencies is considered prudent management that can reduce or eliminate interest and other costs associated with debt issuances. Similarly, certain reserve funds can protect against unforeseen circumstances.

District officials discuss reserves during the budget process, including the types of existing reserves and the current balances. However, aside from a high-level policy that generally defines the purpose of reserves and a plan for the periodic review of reserve funds, District officials have not formalized plans or criteria for specific reserves. Additionally, District officials have not included the funding or use of specific reserves in multiyear financial or capital plans. As of June 30, 2016, the District's total reserve funds were \$3.2 million, or approximately 12 percent of total budgeted appropriations.

In addition, District officials do not prepare an adequately documented annual analysis of reserve fund balances to determine if funding is adequate and necessary, as required by the District's policy. We reviewed the District's five reserve funds for reasonableness and adherence to statutory requirements: EBALR (\$1,049,486), liability

(\$702,725), retirement contribution (\$631,894), insurance (\$440,268) and unemployment insurance (\$367,305). We determined that the funding of the EBALR appears reasonable. However, the liability, retirement contribution, insurance and unemployment insurance reserves may be overfunded and potentially unnecessary because the District does not have a plan to address the optimal or targeted funding levels and conditions under which each fund will be used, replenished and discontinued. Specifically:

- **Liability Reserve** – This reserve was established under Education Law to cover property loss and liability claims. The District has not funded or used this reserve in the last three years. As of June 30, 2016, the balance in this reserve was \$702,725. Furthermore, the District maintains adequate liability insurance coverage, including an umbrella policy, which would limit the need for the excess funds being held in this reserve. Therefore, given the District’s current insurance coverage and lack of use of the reserve, we question the reasonableness of the reserve’s balance.
- **Retirement Contribution Reserve** – This reserve was established under General Municipal Law and can only be used to pay benefits for employees covered by the New York State and Local Retirement System (NYSLRS). The District cannot include the cost of financing contributions for employees covered by the New York State Teachers’ Retirement System. The District’s average annual expenditure to the NYSLRS is \$482,808. As of June 30, 2016, the balance in this reserve was \$631,894. Further, the Board budgets for these expenditures in the general fund and has not used this reserve to pay for retirement costs.
- **Insurance Reserve** – This reserve is intended to pay certain uninsured losses, claims, actions or judgments for which the District is authorized or required to purchase or maintain insurance. As of June 30, 2016, the balance in this reserve was \$440,268. The District maintains adequate insurance coverage, including an umbrella policy, to limit the need for substantial reserves to fund insurance claims. Additionally, the District has not used or funded this reserve during the last three fiscal years. Thus, we question the balance and the necessity of this reserve. If it is determined that this reserve is unnecessary, the District should transfer funds to another legally authorized reserve.
- **Unemployment Insurance Reserve** – This reserve is allowed for reimbursing the State Unemployment Insurance Fund

(SUIF) for payments made to claimants where the school district has elected to use the “benefit reimbursement” method based upon actual unemployment claims. As of June 30, 2016, the balance in the reserve was \$367,305. This balance could fund a total of 33 employees using the maximum benefits³ or 21 years of claims based on the District’s average annual claims totaling approximately \$17,300. Therefore, we question the necessity of the balance in this reserve.

Multiyear Planning

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 and 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 allow District officials to assess the effect and merits of alternative approaches to address financial issues such as the use of unrestricted fund balance to finance operations and the accumulation of money in reserve funds. Long-term financial plans work in conjunction with Board-adopted policies and procedures to provide the necessary guidance to employees on the financial priorities and goals set by District officials. Additionally, to be most effective, District officials must monitor and update long-term plans on an ongoing basis to ensure that decisions are guided by the most accurate information available.

District officials did develop a long-term facilities plan that is based on the building condition survey or a short-term plan for financial operations. The District does not have a long-term financial plan for both capital projects and operating expenses. For example, in 1997, the District established a technology fund with donations from a benefactor to be used to upgrade the school’s computers and infrastructure. There has been no activity in this fund in over five years with the exception of earned interest. As of June 30, 2016, there was \$247,356 in this fund and the District does not have a plan to spend the money. A multiyear plan can establish future needs and the methods of financing so that appropriate amounts can be accumulated in reserves while keeping the unappropriated fund balance within limits and keeping the tax levy at appropriate levels.

³ The maximum New York State unemployment insurance benefit is \$430 for up to 26 weeks.

Recommendations

The Board should:

1. Discontinue the practice of adopting budgets that result in the appropriation of fund balance and reserve funds that will not be used.
2. Adopt an adequate reserve plan which includes the District's intentions for the long-term accumulation and use of reserve funds. The Board should analyze existing reserve fund levels against the plan and, if necessary, make statutorily allowed transfers between reserve funds to better align reserves with long-term needs, provide tax relief or both.
3. Ensure that funds in the unauthorized reserve liability are properly classified as unrestricted fund balance.
4. Develop a comprehensive multiyear financial plan to establish objectives for funding long-term needs. This plan should project revenues and expenditures for several years in the future and incorporate a use for the technology fund money.

District officials should:

5. Prepare and submit an annual reserve report to the Board as required by Board policy and good business practice.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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



Sodus Central School District

P.O. Box 220

Sodus, New York 14551-0220

www.soduscscd.org

"Committed to Excellence and Dedicated to Success"



District Office

(315) 483-4755 - fax

Nelson Kise, Jr.
Superintendent

(315) 483-5201 - phone

Heather Vetz, Ed.D.
Assistant Superintendent
for Curriculum &
Instruction

(315) 483-5234 - phone

Steven K. Moore
Business Administrator
(315) 483-5283 - phone

Jessica Bailey
Director of Student
Services
(315) 483-5208 - phone
(315) 483-5248 - fax

Jr./Sr. High School

(315) 483-6168 - fax

Eugene Hoskins
Principal
(315) 483-5280 - phone

Scott Hassall
Assistant Principal
(315) 483-5261 - phone

Intermediate School

(315) 483-5291 - fax

Ellen Lloyd, Ed.D.
Principal
(315) 483-5242 - phone

Elementary School

(315) 483-5292 - fax

Michael Sereno
Principal
(315) 483-5225 - phone

Transportation

(315) 483-5290 - fax

Robert Galloway
Transportation Supervisor
(315) 483-5272

December 1, 2016

Edward V. Grant, Jr., Chief Examiner
Rochester Regional Office
The Powers Building
16 W. Main St., Suite 522
Rochester, NY 14614-1608

Dear Mr. Grant:

The Sodus Central School District Board of Education, Superintendent of Schools, and administration thank the Office of The State Comptroller for their time and evaluation of the financial management of the Sodus Central School District. As in previous audits, the employees sent to the District by the Comptroller's Office were professional, courteous, and a pleasure to work with.

Please accept this correspondence as the official response from the Sodus Central School District relating to the Financial Management Audit conducted by your office from July 1, 2014 through June 30, 2016. We welcome the recommendations that have been made regarding improvement of our financial management.

In addressing the recommendations made by the Comptroller's Office, the District must take into consideration the long-term impact such recommendations may have on the financial ability of the District to provide appropriate programming for our students in the future. The District must maintain the ability and flexibility to adjust to both unknown expenditures (i.e. mid-year high cost special education expenses) and uncertain State and County sales tax revenue sources. Should the District lose the ability to absorb such fluctuations, the impact on students and local taxpayers would be severe. We are committed to improving financial management where appropriate and appreciate recommendations that will aid us in this endeavor.

The Board of Education and the District Administration will develop the required corrective action plan based upon the recommendations made by your office. Again, the District thanks the Comptroller's Office for their findings and recommendations.

Sincerely,

Nelson Kise
Superintendent of Schools

xc: Board of Education
Steven K. Moore, Business Administrator
File

Nurtured by the influence of a diverse community, our district is committed to the success of every student. We will support our students in developing the skills and strategies needed to achieve academic excellence and to become respectful, responsible, kind citizens of a global society. We are dedicated to sustaining an environment that fosters a joy for life and continued learning.

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

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

- We interviewed District officials to gain an understanding of the District's financial operations and long-term plans.
- We reviewed the general fund's results of operations for 2012-13 through 2015-16 to gain perspective on the District's financial condition.
- We reviewed policies and procedures, including those related to reserves, for adequacy and to gain an understanding of the District's reserve plans.
- We reviewed total actual revenues and expenditures to calculate the operating deficits or surpluses and compared the operating results to appropriated fund balance to determine the amount of fund balance used and if any operating deficits were planned.
- We compared budgeted revenues and appropriations to actual operating results.
- We reviewed the reserve fund activity to determine any funding or use.
- We calculated the adjusted unrestricted fund balance based on the improperly restricted funds and compared it to the ensuing years' budget appropriations.
- We reviewed the 18 special aid programs and identified State and federal aid receivables totaling \$736,884 as of June 30, 2015. We compared District reports to the check images and other information provided to determine the dates and amounts paid during fiscal year 2015-16.

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 C

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 D
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,
Otsego, 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