



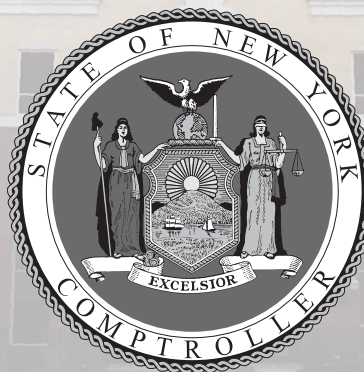
# Spencerport Central School District Financial Condition

## Report of Examination

Period Covered:

July 1, 2012 – May 27, 2016

2016M-254



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**

October 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 Spencerport Central School District, entitled Financial Condition. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law.

This audit's results and recommendations are resources for district officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller  
Division of Local Government  
and School Accountability*

# Introduction

## Background

The Spencerport Central School District (District) is located in the Towns of Ogden, Gates, Greece and Parma in Monroe County. The District is governed by an elected seven-member Board of Education (Board), which is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the District's chief executive officer and is responsible, along with the Executive Director of Business Operations (Executive Director), for the District's day-to-day management and for the development and administration of the budget under the Board's direction.

The District operates six school buildings and one administration building with approximately 3,600 students and 730 employees. The District's 2016-17 general fund appropriations total \$77.1 million and are funded primarily with real property taxes, State aid and sales tax. As of June 30, 2016, the District reported fund balance of \$19.6 million in the general fund. The District also operates seven cafeterias with budgeted revenues of \$1.4 million.

## Objective

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

- Did the Board properly manage District finances by ensuring that budgets were realistic and reserves were reasonable?

## Scope and Methodology

We examined the District's financial condition and budgeting practices for the period July 1, 2012 through May 27, 2016. We extended our scope period back to July 1, 2006 to review cafeteria and certain reserve financial activity. We contacted District officials on September 3, 2016 in order to extend our scope to June 30, 2016 and include updated 2015-16 financial information.

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 planned to initiate corrective action.

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of the General Municipal Law, Section 2116-a (3)(c) of the New York State Education Law and Section 170.12 of the Regulations of the Commissioner of Education, a written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, with a copy forwarded to the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. The Board should make the CAP available for public review in the District Clerk's office.

## Financial Condition

The Board, Superintendent and Executive Director are responsible for accurate and effective financial planning. They should prepare and adopt annual budgets that contain realistic estimates of revenues, appropriations and the use of fund balance as a funding source for operations. District officials must ensure that fund balance does not exceed the amount allowed by law. New York State Real Property Tax Law limits the amount of unrestricted fund balance a school district can retain to no more than 4 percent of the subsequent year's budget. A school district can also legally establish reserves and accumulate funds for certain future purposes (for example, capital projects or retirement expenditures). The Board should appropriately fund reserves, monitor reserve balances and use reserves as intended to pay related expenditures.

The Board, Superintendent and Executive Director generally managed District finances properly. However, appropriations in the District's adopted budgets from 2012-13 through 2015-16 were overestimated by approximately \$12.4 million (4 percent). While the Board and District officials generally maintained unrestricted fund balance levels in accordance with the statutory limit, we found that they appropriated fund balance in the adopted budget each year that was not actually used as budgeted because the District realized operating surpluses. District officials also charged expenditures to certain reserves but then used a portion of the surpluses to replenish these reserves rather than funding them through the budget, which diminished transparency to District residents. Finally, the employee benefit accrued liability reserve (EBALR), the liability reserve and the unemployment insurance reserve, with balances totaling \$5.5 million, are overfunded by as much as \$2.7 million.

### Budget Estimates

The Board and District officials are responsible for accurately estimating revenues and appropriations in the annual budget. Accurate budget estimates help ensure that the real property tax levy is not greater than necessary.

We compared budgeted appropriations and estimated revenues with actual operating results from July 1, 2012 through June 30, 2016. While actual revenues were slightly more than budgeted estimates, appropriations were overestimated by an average of \$3.1 million per year or a cumulative total of \$12.4 million (4 percent) over the last four years (Figure 1).

**Figure 1: Overestimated Appropriations**

	2012-13	2013-14	2014-15	2015-16 <sup>a</sup>
Appropriations – General Fund Operations <sup>b</sup>	\$70,700,298	\$72,726,005	\$73,914,292	\$75,595,793
Appropriations – Transfer to Capital Projects Fund	\$0	\$0	\$2,595,000	\$0
Total Appropriations	\$70,700,298	\$72,726,005	\$76,509,292	\$75,595,793
Actual Expenditures – General Fund Operations	\$67,321,919	\$69,883,322	\$70,711,903	\$72,622,999
Transfer to Capital Projects Fund	\$0	\$619,000	\$4,559,000	\$0
Transfer to Cafeteria Fund	\$0	\$0	\$0	\$335,951
Total Expenditures and Transfers	\$67,321,919	\$70,502,322	\$75,270,903	\$72,958,950
Difference – General Fund Operations	\$3,378,379	\$2,842,683	\$3,202,389	\$2,972,794
Percent Overestimated	5%	4%	4%	4%

<sup>a</sup> 2015-16 year-end results are as of September 3, 2016. Financial information was provided by the Executive Director.

<sup>b</sup> Includes prior year encumbrances

The most significant variances were found in the appropriations to fund employee benefits (retirement contributions, health insurance, Social Security, unemployment insurance and workers' compensation payments) and the operation of plant. Expenditures for these accounts averaged between \$1.4 million (7 percent) and \$453,500 (15 percent) less than the amounts budgeted. Accurate budget estimates help ensure that the real property tax levy is not greater than necessary.

### **Appropriation of Reserves and Fund Balance**

Fund balance represents the cumulative residual resources from prior fiscal years that can, and in some cases must, be used to lower property taxes for the subsequent fiscal year. A school district may retain a portion of fund balance at the end of the fiscal year for cash flow needs or unexpected expenditures. This amount, which is known as unrestricted fund balance, should not exceed the statutory limit. The portion of fund balance used to help finance budgeted appropriations and help reduce the property tax levy is referred to as appropriated fund balance. District officials annually appropriated both reserves and unrestricted fund balance to help finance budgeted appropriations. When reserves and fund balance are appropriated, the expectation is that there will be a planned operating deficit in the subsequent fiscal year, financed by the amounts appropriated.

From 2012-13 through 2015-16, the District annually appropriated an average of \$2.4 million from reserves and an average of \$452,000 from fund balance to help finance general fund appropriations. Accordingly, during the last four years, reserve balances decreased by approximately \$3.3 million because the District used reserves to fund related expenditures and for transfers to the capital projects fund.



District officials maintained unrestricted fund balance levels in accordance with the statutory limit. However, we found that appropriated fund balance was not needed to help finance operations as planned in the adopted budget, because the District realized operating surpluses (Figure 2).

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

	2012-13	2013-14	2014-15	2015-16
Beginning Fund Balance	\$24,077,066	\$23,991,008	\$22,645,040	\$18,253,131
Add: Operating Surplus	\$1,988,187	\$2,163,737	\$2,583,266	\$3,271,196
Less: Use of Reserves	\$2,074,245	\$2,890,705	\$5,011,175	\$1,590,750
Less: Transfer of Surplus to the Capital Projects Fund	\$0	\$619,000	\$1,964,000	\$0
Less: Transfer of Surplus to the Cafeteria Fund	\$0	\$0	\$0	\$335,951
Ending Fund Balance	\$23,991,008	\$22,645,040	\$18,253,131	\$19,597,626
Less: Restricted Fund Balance (Reserves) <sup>a</sup>	\$19,393,290	\$18,160,373	\$14,128,560	\$15,743,204
Less: Encumbrances	\$881,947	\$821,492	\$697,720	\$612,067
Less: Nonspendable Fund Balance	\$28,818	\$89,459	\$244,118	\$0
Less: Appropriated Fund Balance for the Subsequent year	\$813,190	\$650,000	\$186,810	\$157,125
Unrestricted Fund Balance at Fiscal Year-End	\$2,873,763	\$2,923,716	\$2,995,923	\$3,085,230
Subsequent Year's Budgeted Appropriations	\$71,844,058	\$73,092,800	\$74,898,073	\$77,130,717
Unrestricted Fund Balance as a Percentage of Subsequent Year's Budget	4%	4%	4%	4%

<sup>a</sup> The District used a total of \$3.7 million from three capital reserves from 2012-13 through 2014-15.

The District used the operating surpluses to finance transfers to the capital projects fund and replenish reserves. In some cases, about the same amount that was charged to the reserve was subsequently transferred from the operating surpluses to replenish the reserve. For example, over the last four years (2012-13 through 2015-16), expenditures of \$5.6 million were charged to the retirement contribution reserve, while at the same time \$5.2 million of operating surpluses and a transfer of funds from another reserve were used to replenish it.

While the Board adopted a resolution before the end of the fiscal year approving the use of the surplus funds to replenish reserves, the specific amounts it intended to add to the reserves were not identified. A more appropriate method the Board could use to demonstrate its intent to fund or replenish reserves would be to include a provision in the proposed budget to increase the reserves. In this way, District residents would be aware of the Board's intent to both fund and charge expenditures to reserves during the upcoming year.



Additionally, the cafeteria fund has not generated sufficient revenue to support its operations for the last six years which resulted in operating losses that have caused a deficit fund balance of \$215,000 as of June 30, 2015. In May 2016, the Board approved an interfund transfer of up to \$375,000 (Figure 2) from the general fund to the cafeteria fund for the 2015-16 fiscal year using surplus funds. While the transfer was not included in the original budget, it will be used to eliminate the current cafeteria fund deficit and the anticipated 2015-16 operating loss. The Board intends to continue to subsidize the cafeteria fund and has included an interfund transfer of \$215,000 in the 2016-17 budget. District officials are unsure how long the general fund will provide financial support to the cafeteria fund, but plan to make the cafeteria fund self-sufficient in the future.

The District has appropriated approximately \$1.2 million from reserves and \$157,000 from fund balance for the 2016-17 fiscal year. The 2016-17 budget also includes planned transfers of \$1,164,000 to the capital projects fund and \$215,000 to the cafeteria fund. Based on our analysis of prior years' operating results, the District may realize an operating surplus in 2016-17 and appropriated reserves and fund balance would not be needed to finance operations.

## **Reserve Funds**

The Board may establish reserve funds to finance future costs for a variety of specified objects or purposes but must do so in compliance with statutory requirements. While school districts are generally not limited as to how much money can be held in reserves, balances should be reasonable. The Board should periodically assess the reasonableness of the amounts accumulated in each reserve and, when warranted, reduce reserve balances to a reasonable level or discontinue a reserve that is no longer needed or whose purpose has been achieved. Therefore, it is important that the Board adopt a written policy that states its rationale for establishing reserve funds, objectives for each reserve, targeted funding levels and conditions under which reserves will be used or replenished.

The Board has not adopted a reserve fund policy. Instead, the Executive Director developed a reserve plan that projects anticipated use and reallocation of funds and sets preferred balances for the reserves. Based on this plan, the Board determines the amount that will be appropriated from each of the reserves in the annual budget to finance related expenditures. Although a reserve plan is an important part of multiyear planning, the Board should adopt a reserve fund policy that discusses funding for reserves, how much should be accumulated and how and when the reserves will be used to finance the related costs. The policy should be reviewed annually and guide the Board in accumulating and using reserve funds. It would also help inform District residents about how District resources will be used.

As of June 30, 2016, the District reported nine general fund reserves with a combined balance of \$15.7 million. The total balances retained in these reserves were 21 percent of the 2015-16 budget. While most reserves generally had reasonable balances, the EBALR, liability reserve and unemployment insurance reserve, with balances totaling \$5.5 million, were overfunded by as much as \$2.7 million.

EBALR – This reserve is authorized for the cash payment of accrued and unused sick, vacation and certain other accrued but unused leave time owed to employees when they leave District employment. As of June 30, 2016, the balance of this reserve was \$3.8 million. We determined that the District’s liability that can be paid from the EBALR totaled \$2.7 million. As a result, this reserve is overfunded by \$1.1 million (41 percent). The District’s calculation of the liability incorrectly included costs that cannot be legally financed by the EBALR, such as retirement incentives and contributions to the New York State and Local Retirement System. While the District has incurred expenditures that could be paid from this reserve, expenditures have been funded from this reserve once since July 2006.

Liability Reserve – This reserve is authorized to fund liability claims incurred. As of June 30, 2016, the District reported a balance in this reserve of \$1 million. There is no evidence that this reserve has ever been used since it was established in May 2009. The District has not used this reserve toward past liability claims and currently does not have any outstanding lawsuits that could be paid with this reserve. Therefore, we question why the District would need such a reserve because the balance has been idle since 2009 and District officials did not identify any particular costs that could be funded by this reserve.

Unemployment Insurance Reserve – This reserve is authorized to fund payments made when a school district elects to reimburse the New York State Unemployment Insurance Fund for actual claims filed. As of June 30, 2016, the District reported a balance in this reserve of \$706,500. On average, over the last four years, the District paid approximately \$34,000 each year in unemployment expenditures that were charged to this reserve. Based on this average cost, the reserve balance is sufficient to pay unemployment insurance expenditures for approximately 20 years. Because the District’s reserve plan developed by the Executive Director recommended a balance of four times the annual expenditures, this reserve is overfunded by \$567,000.

While it is fiscally prudent to provide for unforeseen circumstances, the Board should adopt a reserve policy to ensure that reserve balances remain reasonable.

## **Recommendations**

The Board and District officials should:

1. Develop realistic estimates of appropriations in the annual budget to ensure the tax levy is not higher than necessary.
2. Review all reserves at least annually to determine if the amounts reserved are necessary and reasonable and use the excess amounts in accordance with applicable statutory provisions in a manner that benefits residents.
3. Demonstrate their intent to fund or replenish reserves by including provisions to increase the reserves in the proposed budget presented to residents for approval.
4. Adopt a reserve fund policy, which should be reviewed annually, that discusses funding for reserves, how much should be accumulated and how and when the reserves will be used to finance the related costs.

**APPENDIX A**

**RESPONSE FROM DISTRICT OFFICIALS**

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



# SPENCERPORT CENTRAL SCHOOL DISTRICT

*Office of the Superintendent*

71 Lyell Avenue - Spencerport, NY 14559

MICHAEL S. CRUMB  
*Superintendent of Schools*

Phone: (585) 349-5101

Fax: (585) 349-5011

October 19, 2016

Mr. Jeffrey D. Mazula  
Chief Examiner  
Buffalo Regional Office  
Office of State Comptroller  
295 Main St. Suite 1032  
Buffalo, NY 14203

Dear Mr. Mazula,

The Spencerport Central School District has acknowledged receipt of the draft audit report of our financial condition for the period of July 1, 2012 through May 27, 2016 prepared by the Office of the State Comptroller (OSC).

During the audit, we found the OSC representatives to be extremely professional, collaborative, and knowledgeable and we appreciate the dedication and countless hours they devoted to our district. The OSC last audited our district in 2009, and much like seven years ago, we value the perspectives and recommendations of the OSC, and our intent is to review their report and adjust our practices where appropriate based on the advisement of our audit committee members, internal and external auditors, and financial advisors.

As indicated in the exit conference attended by Board of Education President Gary Bracken, Superintendent of Schools Michael Crumb, and Executive Director of Business Operations Rick Wood, we appreciate the opportunity to evaluate the district's conservative management of finances in order to secure sound, long-term stability for our taxpayers, and achieve our mission to provide quality instructional programs for students. This conservative philosophy has insulated our community from drastic financial swings outside our control, whether related to operational costs or the variability in state aid funding.

## *Budget estimates*

The Spencerport superintendent, business director, treasurer, cabinet, and board of education closely examine expenditures throughout the year, and during the months of budget development, intensify this process by collaborating with administrators, principals and directors to determine actual costs, identify potential efficiencies, then align estimates for the coming year.

*Our Mission is to educate and inspire each student to love learning, pursue excellence and use knowledge, skills and attitudes to contribute respectfully and confidently to an ever-changing global community.*

[www.spencerportschools.org](http://www.spencerportschools.org)

Using trend-line data, consumer price index (CPI), anticipated contractual costs (salaries), and projected revenues (federal and state aid) every effort is made to develop a budget with informed accuracy, and we engage our community budget focus group and board of education for feedback at critical checkpoints during this process. The OSC assertions should have acknowledged that there are expenditures which influence our bottom line and have no method to predict, such as:

- the fluctuation of fuel prices;
- utility usage, based on either mild or harsh weather;
- variation of overtime costs for such needs as snowplowing;
- employer contributions for mandated pension systems; and the
- costs of health insurance premiums; While we benefit from membership in a consortium, premiums remain unpredictable from year to year.

#### *Appropriation of reserves and fund balance*

Another focus in the audit was the appropriation of reserves and fund balance. The OSC recommended that we establish a more formal mechanism to document and identify the use and replenishment of reserves. We found this suggestion to be beneficial since we do have protocols and procedures in place, but not a formal policy. We have enlisted the auditors' guidance on such policy and best practices toward ultimately enhancing our operations and governance procedures.

The OSC also recommended that our district review all reserves at least annually to determine if the amounts reserved are necessary and reasonable. This is a process we have followed for years with the guidance of our financial advisors, audit committee, internal or external auditors, and business office prior to presenting it for decision by the board of education.

Further, any pending action is posted in advance through our agendas and discussed thoroughly during open session of our board meetings. As a superintendent and board of education, we value this open and transparent discussion prior to any approval, since public hearings on these appropriations are not required by law. The board's decisions on these matters are also clearly communicated as a follow-up in the meeting minutes.

Since the audit in 2009, when the OSC recommended more rigorous use of our reserves, we have incorporated this suggestion into our short and long term financial planning. Our fund balance and reserves have decreased about \$4.5 million since 2012 alone, and we have applied this funding to:

- appropriate operating expenditures in our budget (e.g., unemployment expenses);
- our capital projects for 2012 and 2015 and mitigating the local share of taxes after state aid;
- the ongoing replacement of our school buses and facilities vehicles, again mitigating the local share of taxes after state aid; and the
- purchase of classroom furniture aligning to our initiative to transform teaching and learning for the 21<sup>st</sup> century.

*Our Mission is to educate and inspire each student to love learning, pursue excellence and use knowledge, skills and attitudes to contribute respectfully and confidently to an ever-changing global community.*

The use of reserves afforded us the ability to consistently balance the tax burden on our community, while enhancing our educational programs and maintaining operations and infrastructure. The use of these reserves has also been critical during a time when the state did not meet their financial obligation to our district with the Gap Elimination Adjustment (GEA) program and the withholding of \$22.6 million of state aid since 2009.

Moreover, with voter authorization, we eliminated the property loss reserve, of which the balance was returned to our residents to offset the tax levy. The board of education also approved the dissolution of the insurance reserve, the impact of which allowed us to fund the first year of our required financial obligation to the Monroe 2 BOCES capital project without the need to borrow money and incur interest expenses.

The perspective of OSC in relation to an excessive surplus did come as a surprise to our district. During the time period analyzed, we meticulously worked to ensure sustainable management of the reserves – prudently, not excessively – to compensate for unforeseen circumstances (GEA, emergencies, economic stressors) while maintaining quality instructional programs. Since 2013, our district also made it a priority to apply fund balance to the overall tax levy, resulting in minimal or no increase to the tax rate.

In conclusion, we respect the OSC for their efforts and acknowledge their findings. The review and examination of our financial condition only serves to validate our lawful procedures and strengthen our budgeting practices, policy and governance. We intend to comply with the recommendations provided by the OSC, and continue to engage the community on our progress.

Respectfully,

Gary E. Dracken  
Board of Education President  
Spencerport Central School District

Michael S. Crum  
Superintendent of Schools  
Spencerport Central School District

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## **APPENDIX B**

### **AUDIT METHODOLOGY AND STANDARDS**

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

- We interviewed District officials to gain an understanding of the District's financial management practices.
- We reviewed District policies and procedures related to budgeting and reserves.
- We identified all reserves in place during our audit period and determined if they were properly established.
- We analyzed budgeted appropriations and revenues for the general and cafeteria funds and compared them to actual results. We calculated if there was an operating surplus or deficit for each of the years.
- We evaluated selected appropriation and revenue codes for the general and cafeteria funds and compared them to actual results. We identified those with significant budget variances.
- We contacted the Executive Director on September 3, 2016, who provided us with updated financial information for 2015-16.
- We analyzed the fund balance reported in the general fund and determined if appropriated fund balance was used as budgeted.
- We documented the flow of funds in and out of the reserves and determined if reserve funds were used for related expenditures.
- We evaluated selected expenditures that would be eligible to be paid from a reserve during our audit period. We calculated the average amount and determined how many years' worth of payments could be made from the related reserve.
- We compared the balances in each of the reserves to the District's reserve plan and identified reserves whose balances were greater than required by the reserve plan.

We conducted this performance audit in accordance with GAGAS. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

## **APPENDIX C**

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