



# Stamford Central School District Fund Balances

## Report of Examination

Period Covered:

July 1, 2014 – January 20, 2016

2016M-106



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**

July 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 Stamford Central School District, entitled Fund Balances. 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 Stamford Central School District (District) is located in the Towns of Stamford, Harpersfield, Kortright and Roxbury in Delaware County and the Towns of Jefferson and Gilboa in Schoharie County. The District is governed by the Board of Education (Board), which is composed of five elected members. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools is the District's chief executive officer and is responsible, along with other administrative staff, for the District's day-to-day management under the Board's direction.

The District operates one school with approximately 340 students and 100 employees. The District's budgeted appropriations for the 2015-16 fiscal year were approximately \$9 million, funded primarily with State aid, real property taxes and grants.

## Objective

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

- Did the Board and District officials ensure that the fund balances for the general fund and certain restricted funds were reasonable?

## Scope and Methodology

We examined the District's financial management practices for the period July 1, 2014 through January 20, 2016. We extended our scope back to July 1, 2010 to analyze the District's unrestricted and restricted fund balances and budgeting trends. We extended our scope through June 30, 2016 to project results of operations.

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 that they planned 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.

## Fund Balances

Fund balance represents resources remaining from prior fiscal years. A district may retain a portion of fund balance, referred to as unrestricted fund balance, within the limits established by New York State Real Property Tax Law, which currently limits the amount of fund balance that can be legally retained to 4 percent of the ensuing year's budgeted appropriations. Additionally, districts are legally allowed to establish reserve funds and accumulate funds for certain future purposes (e.g., capital project, retirement expenditures). However, reserve balances must be reasonable. Combining a reasonable level of unrestricted fund balance with specific legally established reserves provides resources for both unanticipated events and other identified or planned needs.

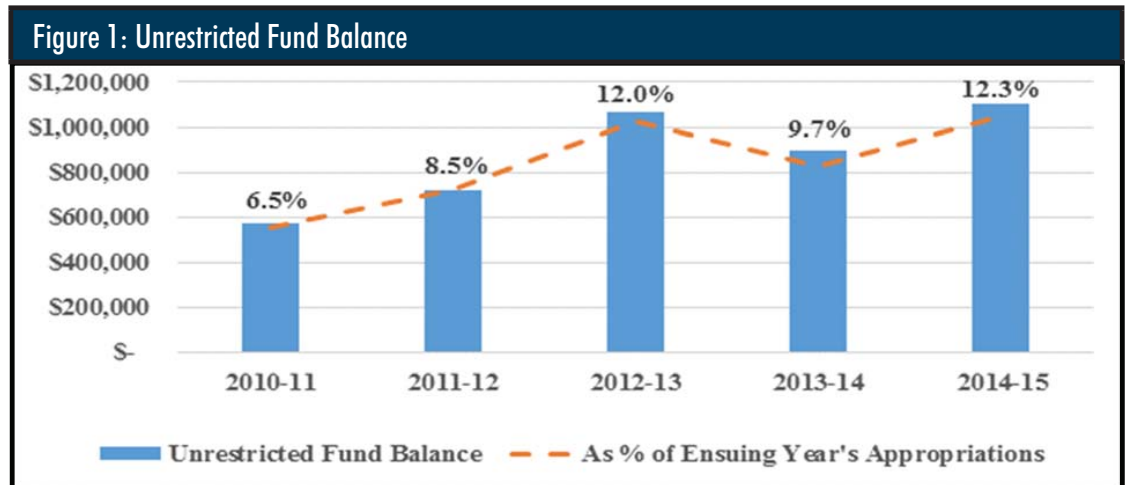
The Board is responsible for developing a formal plan for the use of its reserves, including optimal or targeted funding levels and when the reserves will be used. The Board and District officials are also responsible for ensuring that proceeds accumulated in the debt service fund are used for paying principal and interest on long-term debt. It is also essential that District officials effectively monitor and control the budget to ensure the amount of fund balance retained is reasonable. Accordingly, District officials must develop reasonable, structurally balanced budgets that balance recurring expenditure needs with recurring revenue sources.

The Board and District officials need to improve the budgeting process to ensure that the fund balances maintained in the general and certain restricted funds are reasonable. Over the five-year period ending June 30, 2015, the District's unrestricted fund balance exceeded the statutory limit, ranging from 6.5 to 12.3 percent of the ensuing year's budgeted appropriations. From 2011-12 through 2015-16, District officials appropriated a combined total of approximately \$956,000 of unrestricted fund balance as a financing source in the annual budgets. However, because the District generated operating surpluses totaling approximately \$1.8 million (including a projected \$242,000 operating surplus for 2015-16), none of the appropriated fund balance was actually used to finance operations. When the unused appropriated fund balance was added back, the District's recalculated unrestricted fund balance further exceeded the statutory limit, ranging from 9.4 to 14.2 percent.

Furthermore, we found that restricted fund balances (i.e., the debt service fund and four general fund reserves) totaling more than \$2 million were significantly more than their respective liabilities and,

therefore, were overfunded. Moreover, District officials did not use any of these restricted fund balances to make payments for the associated liabilities.

Unrestricted Fund Balance – The District’s unrestricted general fund balance was excessive and more than the 4 percent statutory limit in each of the past five years (Figure 1).



District officials adopted budgets for fiscal years 2011-12 through 2015-16 that included using appropriated fund balance as a financing source. However, because the District incurred operating surpluses each year, none of the \$955,500 appropriated was actually used to finance operations.<sup>1</sup> When the unused appropriated fund balance was added back to the unrestricted fund balance, the statutory limit was further exceeded (Figure 2).

**Figure 2: Unused Fund Balance**

	2010-11	2011-12	2012-13	2013-14	2014-15
Total Unrestricted Fund Balance at Year-End	\$575,225	\$726,986	\$1,068,713	\$900,580	\$1,107,697
Add: Appropriated Fund Balance Not Used to Fund Ensuing Year's Budget	\$251,000	\$210,000	\$195,000	\$195,000	\$104,500 <sup>a</sup>
Total Recalculated Unrestricted Funds	\$826,225	\$936,986	\$1,263,713	\$1,095,580	\$1,212,197 <sup>a</sup>
Recalculated Unrestricted Funds as Percentage of Ensuing Year's Budget	9.4%	11.0%	14.2%	11.8%	13.4% <sup>a</sup>

<sup>a</sup> Estimated based on projected results for the 2015-16 fiscal year. See Appendix B for more information on our methodology.

Increases in revenues generally kept pace with the increases in expenditures, and District officials adopted budgets to ensure revenues were sufficient to cover expenditures. From 2010-11 through 2014-

<sup>1</sup> Based on projected operating results for the 2015-16 fiscal year. See Appendix B for information on our methodology.



15, the average revenue variance was 2.5 percent and the average expenditure variance was approximately 6.1 percent. For example, District officials annually budgeted more than necessary for benefits and instruction, with a significant portion of the instruction variance relating to special education expenditures. These variances, in the aggregate, resulted in increased fund balance over the past several years, and we project an operating surplus of approximately \$242,000 for 2015-16.

Restricted Funds – We reviewed the balances of the District’s debt service fund and eight general fund reserves as of June 30, 2015 with combined balances totaling \$3.5 million to determine if the amounts retained were reasonable. We found the capital, repair, insurance and tax certiorari reserves, with combined balances of \$1.5 million, were reasonable based on supporting documentation and long-term plans. However, the debt service fund, unemployment insurance, workers’ compensation, retirement contribution and employee benefits accrued liability (EBALR) reserves, with combined balances totaling more than \$2 million as of June 30, 2015 (Figure 3), were overfunded.

**Figure 3: Restricted Fund Balance<sup>a</sup>**



<sup>a</sup> For illustrative purposes, we did not include the four reserves that had reasonable fund balances as of June 30, 2015

- Debt Service Fund – This fund is used to account for and report accumulated resources to make principal and interest payments on long-term debt. The District’s principal and interest payments on long-term debt averaged \$819,000 over the last five years and the restricted balance in this fund averaged \$729,000 over this same period. However, no expenditures were made from this fund over the same period because the Board’s budgets for these expenditures in the operating budget each year without using the money held in the debt service fund. By using the debt service fund for its intended purpose, general fund resources would be available to reduce the real property tax burden.



- Unemployment Insurance Reserve – This reserve is used to reimburse the New York State Unemployment Insurance Fund for payments made to claimants on the District’s behalf. The average amount of qualifying expenditures over the past five years was approximately \$13,000. However, these expenditures were paid from the operating budget. This reserve balance has increased over the past five years from \$168,915 as of June 30, 2011 to \$271,923 as of June 30, 2015, which is more than 20 times the average annual amount of qualifying expenditures. Based on the lack of use or long-term plans, the reserve balance is overfunded.
- Workers’ Compensation Reserve – This reserve is used to pay for workers’ compensation benefits and related medical expenditures based on workers’ compensation claims, rather than paying annual premiums. The average amount of qualifying expenditures over the past five years was approximately \$14,000. However, these expenditures were paid from the operating budget. The reserve balance has increased over the past five years from \$50,000 as of June 30, 2011 to \$176,023 as of June 30, 2015, which is more than 12 times the average amount of annual qualifying expenditures. Based on the lack of use or long-term plans, this reserve is overfunded.
- Retirement Contribution Reserve – This reserve is used to pay the District’s retirement contribution to the New York State and Local Retirement System. The average amount of qualifying expenditures over the past five years was approximately \$106,000. However, these expenditures were paid from the operating budget. The reserve balance has increased over the past five years from \$388,000 as of June 30, 2011 to \$602,806 as of June 30, 2015, which is almost six times the average annual amount of qualifying expenditures. Based on the lack of use or long-term plans, this reserve is overfunded.
- EBALR – This reserve must be used for cash payments of accrued and unused sick, vacation and certain other leave time owed to employees when they leave District employment. As of June 30, 2015, the liability relating to this reserve was \$99,350. However, EBALR related expenditures were paid from the operating budget. The reserve balance has remained steady over the past five years with a balance of \$240,424 as of June 30, 2015, which is more than two times the District’s liability. Based on the maximum payable from this reserve of \$99,350, this reserve is overfunded by \$141,074.

Although District officials have a reserve plan, it does not specify the purposes for retaining restricted fund balances or govern the levels of funds to be retained. While District officials have planned for the use of restricted funds in the operating budgets each year (\$69,000 in 2015-16 and a combined total of \$587,000 since 2011-12), no expenditures have been made from these overfunded reserves over the past five years. Instead, District officials elected to fund all of these costs through the operating budget.

District officials have kept the tax levy relatively flat in the past two years. However, because officials retained unrestricted fund balance that exceeded statutory limits, appropriated fund balance that was not used to fund operations and did not ensure that certain restricted fund balances were reasonable, real property tax levies were higher than necessary.

District officials have been gathering information and discussing the need for infrastructure improvements. However, officials told us, with the exception of engaging an architect to perform a study to identify infrastructure needs, there are no current formal plans to earmark any of the excess funds. When the projected unused appropriated fund balance for the 2015-16 budget is added back, the District's projected unrestricted fund balance as of June 30, 2015 exceeds the statutory limit by approximately \$851,000. This represents fund balance that could potentially be used as a financing source to pay for infrastructure improvements, funding one-time expenditures, funding needed reserves or reducing the tax levy.

## **Recommendations**

The Board and District officials should:

1. Develop a plan to reduce the amount of unrestricted fund balance in a manner that benefits District taxpayers. Such uses could include, but are not limited to:
  - Using surplus funds as a financing source;
  - Funding one-time expenditures;
  - Funding needed reserves; and
  - Reducing District property taxes.
2. Discontinue the practice of adopting budgets with the appropriation of unexpended surplus funds that will not be used.

3. Review all reserve balances and transfer excess funds to unrestricted fund balance, where allowed by law, or other reserves established and maintained in compliance with statutory directives.
4. Use available debt service funds to pay debt service principal and interest payments.

**APPENDIX A**

**RESPONSE FROM DISTRICT OFFICIALS**

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



# Stamford Central School

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Glen Huot  
Superintendent

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Superintendent

Donna Bright  
Business Manager



*Our mission is to build a  
partnership of students,  
families, staff, and community  
members in order to create  
an educational community  
dedicated to excellence.*

May 27, 2016

H. Todd Eames, Chief Examiner  
Office of the State Comptroller  
44 Hawley Street – 3<sup>rd</sup> Floor  
Binghamton, NY 13901-4417

Dear Mr. Eames:

The Stamford Central School District is in receipt of the draft audit report for Fund Balance for the period of July 1, 2014 – January 20, 2016. The Board of Education and the District Administration would like to thank the examiners from the Office of the State Comptroller Division of Local Government and School Accountability for their efforts and findings in our audit.

Please see our **Audit Response** and **Corrective Action Plan** below.

We are pleased to note that *no fraud or mismanagement* was identified through this process. In addition, we are also pleased that the District has received unmodified external audits with no significant deficiencies or material weaknesses. The report noted that the "*District officials must develop reasonable, structurally balanced budgets that balance recurring expenditure needs with recurring revenue sources.*" We are pleased that we share the same philosophy with the Comptroller's office. In addition, the Comptroller's Local Government Management Guide, Financial Condition Analysis, defines the financial condition on page 2, as the ability of a school district to balance recurring expenditure needs with recurring revenue sources, while providing services on a continuing basis. It goes on to state that 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. The district takes this responsibility seriously.

The Board of Education and the District Administration work diligently to plan budgets, to estimate actual expenditures and revenues, to anticipate future drastic cuts in school aid, to establish reserves to meet long-term obligations, to balance recurring expenditures with recurring revenue sources as well as decreases in those revenues, to maintain all programs that benefit children and to anticipate long-term economic changes.

We also agree with the Comptroller's definition of financial condition and are proud that we have taken these roles seriously and have continued to offer a high quality educational experience to the students of the Stamford Central School District while remaining good stewards of the taxpayer's money.

The largest revenue stream for the district is Foundation Aid. That revenue stream is problematic and unpredictable as cited in the Comptroller's report *New York State School Aid: Two Perspectives-Office of the State Comptroller; Division of Local Government and School Accountability: March 2016* "Overall, while state school aid has grown since SY 2011–12, most of the growth has taken place outside of the Foundation Aid formula. And, even though GEA Restoration Aid has provided more assistance to school districts during the period, it has also made school aid distribution that much more complex. As a result State school aid funding is increasingly difficult for school officials and citizens to understand or predict." (p. 6)

To make state aid predictability more complicated, the Gap Elimination Adjustment (GEA) has been problematic. Since 2011-2012 to the present the district's GEA has totaled -\$1,882,593 (that is, -\$434,972, -\$557,410, -\$481,764, -\$274,606, -\$122,895 and -\$10,946 respectively). These reductions have a particularly negative impact on this district compared to wealthier counterparts as evidence by the Comptroller's remarks in *New York State School Aid: Two Perspectives-Office of the State Comptroller; Division of Local Government and School Accountability: March 2016:* "The district's Free and Reduced Price Lunch count three year average for grades K-6 is 49.6%; basically half of the district's K-6 population is entitled to a free or reduced lunch under Federal poverty guidelines.

Additionally, state aid to our district, not counting building aid, has only increased on average over the last eight years under 1% per year (.89%). Thus, over the past five years many changes have taken place in education, none more dramatic than the substantial, volatile and largely unpredictable cuts in school aid. Equally discouraging, to date the Stamford Central School District has had only a few thousand dollars in annual increases in Foundation Aid since 2011-12. The revenue situation is more precarious due to the unpredictability of the tax cap. In SY 2015-16, a 1% increase in the tax levy, for instance, would raise a modest \$34,575; among the 9% lowest in New York State.

Therefore the district is in agreement with the Comptroller's findings in his report-*New York State School Aid: Two Perspectives Office of the State Comptroller; Division of Local Government and School Accountability: March 2016: Local Revenues: The Property Tax and Use of Fund Balances.* "One potential response to lower-than-anticipated growth in total revenue is to use fund balance in order to avoid cutting programs."

Despite the district's continuous concern over the significant and volatile revenue streams and expense fluctuations the Comptroller correctly points out that an adjustment to the district's budget development practices and long range approach are in order. Important to note, there has been considerable superintendent turn over at the district for many years, which has resulted in wide-ranging budget strategies which have not provided consistency. As a result, in addition to needing a financial plan, the district needs to prioritize long-term building condition and repair needs. The district will make every reasonable effort to comply with the recommendations contained in the report as practicable.

### CORRECTIVE ACTION PLAN

Specifically the district will:

1. Institute a long range fiscal and educational planning process to ensure appropriate local course for the districts desired educational and fiscal program with consideration of state fiscal support and regional economic realities.
  - a. Examine the relationship between the tax levy and current and projected budgetary needs to support a robust educational program and a continuation of sound fiscal long range planning. **Complete.**
  - b. Reassess expenditure exposure and liabilities due to unforeseen but periodic costs that may be due to demographic and educational program enrollment situations. **Complete.**
  - c. Reassess its budget development process to develop budgets that closely align to recent expenditure and revenue patterns and yet secure the district against unforeseen circumstances. **Complete.**
  - d. Reassess the potential revenue shortfalls created by state aid patterns and other revenue sources insofar as possible and reliable. **Complete.**
2. Reassess its use of appropriated fund balance as a part of the budget development process. **Complete.**
3. Review and adjust a reserve plan with an annual reserve report component.
  - a. Included but not limited to the reassessment and development of a practice and procedure to the determination of appropriate reserves by category and their use to support the district's educational plan, fiscal plan and secure financial safety against liabilities. **In process with auditor (should be completed by August 30, 2016).**
  - b. Develop and Implement a long range plan to appropriately use the debt service funds to pay debt service principal and interest payments. **In process with auditor (should be completed by August 30, 2016).**
4. Work with the district's auditors to ensure fiscal compliance. **Ongoing annually forward.**

The Board of Education and District Administration appreciate the recommendations in this audit and have already spoken with their External Auditor and an independent financial advisor about them. The financial advisor has agreed to work with the district in developing a five year fiscal plan.

Once again, we thank you for your professionalism and for the suggestions. We will use this as an opportunity to reexamine our long range fiscal plan and to continue to plan for future unanticipated needs and proper maintenance of funds.

Thank you.

Respectfully,

Dr. Glen A. Huot  
Superintendent



## **APPENDIX B**

### **AUDIT METHODOLOGY AND STANDARDS**

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

- We interviewed District officials and reviewed budgeting policies and procedures to gain an understanding of the District's budgeting process.
- We interviewed District officials to gain an understanding of the District's financial management processes and procedures, including the rationale for determining the levels to maintain for the unrestricted fund balance, reserves and debt service funds.
- We calculated the unrestricted fund balance as a percentage of the ensuing year's appropriations to determine if the District was within the statutory limitation during the fiscal years 2010-11 through 2014-15.
- We added the unused appropriated fund balance to the general fund's unrestricted fund balance to determine if the District was over the statutory limitation during the last five fiscal years.
- We projected the results of operations for 2015-16 by comparing actual results through January 2015 to actual results as of January 2016 and calculating budget variances from the prior year to estimate total revenues and expenditures.
- We analyzed the District's budget over the last five fiscal years by comparing budgeted revenues and appropriations to actual revenues and expenditures and comparing these results to appropriated fund balance.
- We analyzed the trend in fund balance over the last five fiscal years by comparing the appropriated fund balance to the same year's operating results to determine if appropriated amounts were actually used.
- We analyzed the District's use of, and balances maintained in, reserves during the last five fiscal years to determine if balances were excessive by reviewing related reserve expenditures, liabilities and charges to reserve funds.
- We reviewed the District's liability relating to the EBALR as of June 30, 2015 by examining employee contracts and payroll records.
- We analyzed the debt service fund to identify the trend in fund balance and to determine if fund balance had been used during the last five fiscal years.
- We reviewed the real property tax levy increases to determine if the tax levies have increased over the past five fiscal years.

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

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