



Wheelerville Union Free School District Fund Balance

Report of Examination

Period Covered:

July 1, 2011 – June 30, 2015

2016M-9



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

June 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 Wheelerville Union Free School District, entitled Fund Balance. 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 Wheelerville Union Free School District (District) is located in the Town of Caroga in Fulton 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 (Superintendent) 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 145 students and 45 employees. The District's budgeted appropriations for the 2015-16 fiscal year are \$4.4 million, which are funded primarily with State aid, real property taxes and grants.

Objective

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

- Did District officials effectively manage the fund balance of the general fund?

Scope and Methodology

We examined the District's financial condition for the period July 1, 2011 through June 30, 2015.

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 is 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 have initiated, or indicated 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 Balance

The Board and other District officials are responsible for accurate and effective financial planning, including adopting realistic budgets that are based on historical trends adjusted for known differences. A district may retain a portion of fund balance, referred to as unrestricted fund balance. However, districts are required to use any unrestricted fund balance above 4 percent of the following year's appropriations to reduce the real property tax levy. In 2011 the Board adopted a fund balance policy which allows the general fund's unrestricted fund balance to range from a minimum of 2 percent to the maximum 4 percent level authorized by New York State.

A district can also reserve portions of fund balance to finance future costs for a variety of specified purposes. District officials should ensure that reserve balances do not exceed what is necessary to address long-term obligations or planned expenditures. Once the Board has addressed those issues, any remaining fund balance, exclusive of the amount allowed by law to be retained to address cash flow and unexpected occurrences, should be used to benefit the residents, such as by reducing the tax levy.

District officials have not effectively managed the general fund's fund balance. The District has not correctly recorded and reported the composition of its fund balance. Since the fiscal year ending June 30, 2013, the Treasurer has recorded and reported the amount of unrestricted fund balance that exceeds the statutory limit at the end of each fiscal year as "other restricted fund balance"¹ to keep the unrestricted fund balance within the limit. This accounting practice understates the true amount of the general fund's unrestricted fund balance and circumvents the statutory limit the District is permitted to retain. As a result, over the four past fiscal years, 2011-12 through 2014-15, the District retained unrestricted fund balance amounts that ranged from 15 percent to 34 percent of the ensuing year's appropriations. In addition, the District appropriated fund balance that was not used and funded the capital reserve with no established plans. These actions also helped to keep the unrestricted fund balance within the statutory limit.

Fund Balance – According to the Treasurer, beginning with the fiscal year ending June 30, 2013, the portion of the general fund's unrestricted fund balance that exceeded the statutory limit was recorded at the end

¹ According to the Superintendent and Treasurer, this was done based on guidance provided by their accounting consultant who assists the District with booking journal entries throughout the year.

of the fiscal year as “other restricted fund balance” and reported in the audited financial statements as fund balance “restricted for future years tax levy.” The District’s treatment of their excessive level of fund balance is not permissible and is misleading to the residents and results in a tax levy that is higher than necessary. For example, as of June 30, 2013 the Treasurer recorded \$1,099,347 as “other restricted fund balance,” resulting in the general fund’s unrestricted fund balance going from 30 percent to 4 percent of the ensuing year’s budget.

Figure 1: Reported Unrestricted Fund Balance at Year End

	2011-12	2012-13	2013-14	2014-15
Beginning Fund Balance	\$2,939,742	\$2,909,291 ^a	\$2,852,565	\$2,842,666
Actual Revenues	\$3,537,433	\$3,543,116	\$3,670,564	\$3,822,737
Actual Expenditures	\$3,567,886	\$3,599,842	\$3,680,463	\$4,285,597
Operating Surplus/(Deficit)	(\$30,453)	(\$56,726)	(\$9,899)	(\$462,860)
Ending Fund Balance	\$2,909,289	\$2,852,565	\$2,842,666	\$2,379,806
Less: Restricted ^b	\$1,009,993	\$2,181,320	\$1,828,119	\$1,671,249
Less: Assigned Unappropriated	\$25,215	\$1,089	\$129,673	\$2,014
Less: Appropriated	\$500,000	\$500,000	\$700,000	\$530,000
Unrestricted Fund Balance	\$1,374,081	\$170,156	\$184,874	\$176,543
Ensuing Year's Budgeted Appropriations	\$4,090,343	\$4,253,899	\$4,621,838	\$4,413,577
Percentage of Next Year's Appropriations	34%	4%	4%	4%

^a Includes \$2 prior period adjustment to increase fund balance
^b Includes the amount recorded as “other restricted fund balance” in the following amounts: for 2012-13 (\$1,099,347), 2013-14 (\$515,465) and 2014-15 (\$489,478).

We reviewed the District’s year-end fund balances for the fiscal years ending June 30, 2012 through June 30, 2015. After making adjustments to properly reflect the District unrestricted fund balance at the end of each year, the unrestricted fund balance was in excess of the amount allowed by law at the end of each fiscal year. For example as shown in Figure 2, as of June 30, 2012, the unrestricted fund balance was \$1,374,081 which was 34 percent of the ensuing year’s appropriations. Furthermore, after making adjustments for the next three fiscal years to correctly reflect the balance of unrestricted fund balance, we determined the balance was 30 percent, 15 percent and 15 percent of the ensuing year’s appropriations as of June 30, 2013, 2014 and 2015, respectively. Unrestricted fund balance was \$1,099,347, \$515,465 and \$489,478 in excess of the amount permitted by statute at the end of these three years.

Figure 2: Recalculated Unrestricted Fund Balance				
	2011-12	2012-13	2013-14	2014-15
Unrestricted Fund Balance at Year End	\$1,374,081	\$170,156	\$184,874	\$176,543
Add: Other Restricted Fund Balance	\$0	\$1,099,347	\$515,465	\$489,478
Recalculated Unrestricted Fund Balance	\$1,374,081	\$1,269,503	\$700,339	\$666,021
Recalculated Percentage of Next Year's Appropriations	34%	30%	15%	15%

Budgeting – While the Board has taken steps to reduce the excessive level of unrestricted fund balance by annually appropriating fund balance to finance budgeted operating deficits, the amount of the appropriated fund balance actually used from 2011-12 through 2014-15 was less than budgeted. For example, the District appropriated \$500,000 of fund balance for the 2013-14 fiscal year. However, the District incurred a small operating deficit of \$9,899, or about 2 percent of the operating deficit the District intended to incur based on the appropriation of fund balance of \$500,000. In 2014-15 the District had a larger operating deficit of \$462,860. However, the operating deficit was only 66 percent of the \$700,000 the District intended to use when it appropriated that amount to finance 2014-15 operations.

The practice of appropriating portions of the District’s excessive level of fund balance that is not actually used to finance operations is, in effect, a reservation of fund balance that circumvents the statutory limit for surplus funds and may have caused the District to levy more real property taxes than needed. Instead of using fund balance to reduce the property taxes, the District’s budgetary practices and recording of excess fund balance above the statutory limit as “other restricted fund balance” have resulted in a retention of resources that could have been used to benefit District residents. Overall, these practices are not transparent to the residents and ultimately tax increases have been implemented by the Board that may have been unnecessary.

The fund balance has also remained excessive due to the Board adopting budgets with unrealistic estimates for certain expenditure accounts. Actual expenditures were less than the amounts budgeted by \$573,000 (13 percent of the budget) in 2013-14 and \$320,000 (7 percent of the budget) in 2014-15, resulting in the District using significantly less fund balance than what it had appropriated to finance operations in both years. District officials consistently overestimated certain expenditures, including health insurance and special education. For example, in the 2013-14 fiscal year budget, health insurance expenditures were overestimated by \$73,575 (18 percent) and special education expenditures were overestimated by \$94,800 (14 percent).

Reserve – We also found that the District’s general capital reserve fund has increased from \$525,000 as of June 30, 2012 to \$750,000 as of June 30, 2015. The Board has increased this reserve by transferring portions of the general fund balance to the reserve. This reserve is intended to finance the cost of construction, reconstruction, renovations and improvements to District buildings. The District has not used this reserve in the last four years. The Superintendent indicated the District plans to use these funds for a future roofing project. However, the Board and District officials have not prepared a formal plan to document their intentions for the use of the reserve fund. When funding reserves, formal plans are essential for informing the public and other interested parties that the District has identified a future need for these funds.

2015-16 Budget – We also analyzed the 2015-16 budget based on historical data and supporting source documentation. We project that the District will realize a planned operating deficit at year end. We estimate the District will use approximately \$178,000 of the \$530,000 in appropriated fund balance. Therefore, the total amount of fund balance at year-end will decrease in comparison with the prior year. While the District is reducing the excess fund balance, it will still exceed the statutory limit at the end of the 2015-16 fiscal year and the District has continued the practice of reporting the excess as other restricted fund balance.

Recommendations

The Board and District officials should:

1. Ensure that the amount of the District’s unrestricted fund balance is in compliance with Real Property Tax Law statutory limits and the District’s fund balance policy, and reduce the amount of unrestricted fund balance in a manner that benefits District residents. Such uses could include, but are not limited to, paying off debt, financing one-time expenditures and reducing property taxes.
2. Develop more realistic budgeted appropriations based on prior year’s results and anticipated operations and avoid raising more real property taxes than necessary.
3. Develop a plan for the future funding and use of the capital reserve fund and ensure amounts reserved are reasonable.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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

Wheelerville Union Free School District

2417 State Highway 10
Caroga Lake, New York 12032
(518) 835-2171 Fax (518) 835-3551

Please note that this letter serves as the District's response as well as the Corrective Action Plan

The Wheelerville Union Free School District is in receipt of the draft audit report of financial condition for the period July 1, 2011-June 30, 2015. The Board of Education and the District Administration of the school district would like to begin by thanking the examiners for their patience and help through the process.

We are pleased to note that *no fraud or mismanagement* was identified through this process. The report noted that the "*The Board and other District officials are responsible for the accurate and effective financial planning including adopting realistic budgets that are based on historical trends adjusted for known differences.*" 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 Wheelerville Union Free School District while remaining good stewards of the taxpayer's money. We are pleased that the District has received unmodified external audits with no significant deficiencies or material weaknesses.

Foundation Aid is the largest revenue stream the district has. 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 understand or predict." (p. 6)

To make the prediction of 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 -\$880,960 (that is, -\$184,706, -\$241,206, -\$230,621, -\$131,454, -\$61,454 and -\$31,519 respectively). These reductions have a particularly negative impact on this district compared to wealthier counterparts as evidenced 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 50.4%; a little more than half of the district's K-6 population is entitled to a free or reduced lunch under Federal poverty guidelines.

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 Wheelerville Union Free 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 meager \$23,798; among the 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. The district will make every reasonable effort to comply with the recommendations contained in the report as practicable. The district is small and therefore an increase in the number of students needing a special placement cannot reasonably be foreseen and will have a substantial financial impact for years. This occurred this year when three students that required a special education placement enrolled in our district. The financial impact was equal to almost 3% of the total budget. However, despite the district's 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. The district will make every reasonable effort to comply with the recommendations contained in the report.

Corrective Action Plan

Unit Name: Wheelerville Union Free School District
Audit Report Title: Fund Balance
Audit Report Number: 2016M-09

Audit Recommendation #1:

Ensure that the amount of the District's unrestricted fund balance is in compliance with Real Property Tax Law statutory limits and the District's fund balance policy. Reduce the amount of unrestricted fund balance in a manner that benefits District Residents. Such uses could include, but not limited to, paying off debt, financing one-time expenditures and reducing property taxes.

Implementation Plan of Action(s):

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.
2. 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.
3. Reassess its use of appropriated fund balance as a part of the budget development process.

Implementation Date:

1. The five year long-term plan was completed on May 6, 2016.
2. This will be an on-going process each year as we work on our annual budget.
3. We are currently working with our outside auditor and a financial analyst to ensure appropriate use of fund balance.

Persons Responsible for Actions:

Richard Ruberti, Superintendent and Kristin Barnhill, District Treasurer

Audit Recommendation #2:

Develop more realistic budgeted appropriations based on prior year's results and anticipated operations and avoid raising more real property taxes than necessary.

Implementation Plan of Action(s):

1. Reassess the potential revenue shortfalls created by state aid patterns and other revenue sources insofar as possible and reliable.
2. Reassess expenditure exposure and liabilities due to unforeseen but periodic costs that may be due to demographic and educational program enrollment situations.

Implementation Date:

1. This will be an on-going process each year as we work on our annual budget.
2. We are currently working with our outside auditor and a financial analyst to ensure appropriate use of fund balance.

Persons Responsible for Actions:

Richard Ruberti, Superintendent and Kristin Barnhill, District Treasurer

Audit Recommendation #3:

Develop a plan for the future funding and use of the capital reserve fund and ensure amounts reserved are reasonable.

Implementation Plan of Action:

1. Reassess and develop 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.
2. 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.
3. Develop and implement a reserve plan with an annual reserve report component.
4. Work with the district's auditors to ensure fiscal compliance.

Implementation Date:

1. We are currently working with our outside auditor and a financial analyst to ensure appropriate use of fund balance on the entire action plan items listed under #3.
2. We are currently working with our architect to determine the scope of a capital project to ensure school facilities are maintained proper condition. Simultaneously, we have engaged our financial analyst to ensure appropriate budgeting practices for long term debt, the proper use of capital reserve and to secure long term positive result for taxpayers.

Persons Responsible for Actions:

Richard Ruberti, Superintendent and Kristin Barnhill, District Treasurer

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. This plan will be made available to the public once completed.

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 the future unanticipated needs.


Richard Ruberti, Wheelerville UFSD Superintendent

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

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

- We interviewed the Superintendent and other District officials to gain an understanding of the District's financial management policies and procedures. This included inquiries about the District's budgeting practices and the development of plans to maintain the District's fiscal stability and fund balance.
- We analyzed the District's financial records for the general fund for fiscal years 2011-12 and 2014-15 to determine if the general fund's unrestricted fund balance increased or declined. We also evaluated any factors contributing to the increase or decline.
- We determined if the Board adopted budgets that were realistic and structurally balanced for the general fund by comparing the adopted budgets for the general fund for fiscal years 2011-12 and 2014-15 with the actual results of operations.
- We reviewed the adopted general fund budget for the 2015-16 fiscal year to determine whether the budgeted revenues and appropriations were reasonable based on historical data and supporting source documentation.
- We determined if the financial condition of the general fund has increased or the fund balance is in excess of statutory limits by analyzing if fund balance has increased or exceeds statutory limits and if operating deficits have been realized. We also determined if planned or unplanned reserve funds have been financed through the annual budget process or through the transfer of surplus funds and if reserves balance increases have been planned for specific purposes.
- We added the other restricted fund balance to the general fund's unrestricted fund balance to determine how much the District's fund balance was over the statutory limitation during the last four fiscal years.
- We determined if the Board and District officials are aware of excessive fund balance for the general fund.

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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