



# Elmont Union Free School District Financial Condition

## Report of Examination

Period Covered:

July 1, 2013 – December 31, 2016

2017M-82



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 2017

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 Elmont Union Free 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 Elmont Union Free School District (District) is located in the Town of Hempstead in Nassau 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 (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 Board engaged the services of a consultant to provide financial and management advice to the District. The consultant's primary responsibility is developing and administering the District's budget, reviewing monthly budget to actual results of operations and quarterly reporting to the Board.<sup>1</sup> The Board has used the consultant's services for approximately 15 years.

The District operates six schools with approximately 4,000 students and 800 employees. The District's 2015-16 general fund expenditures totaled \$78.8 million, which were funded primarily by real property taxes and State aid. Budgeted appropriations for the 2016-17 fiscal year were \$85.8 million.

## Objective

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

- Did the Board and District officials effectively manage the District's financial condition by ensuring budget estimates and fund balance were reasonable?

## Scope and Methodology

We examined the District's financial condition for the period July 1, 2013 through December 31, 2016 to analyze the District's fund balance and budget practices.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit are included in Appendix C of this report.

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<sup>1</sup> The consultant is not a District employee.

**Comments of  
District Officials and  
Corrective Action**

The results of our audit and recommendations have been discussed with District officials, and their comments, which appear in Appendix A, have been considered in preparing this report. District officials disagreed with certain findings in our report. Appendix B includes our comments on issues District officials raised in their response.

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

## Financial Condition

The Board is responsible for adopting budgets that contain estimates of actual and necessary expenditures that are funded by realistic revenues. Sound budgeting provides sufficient funding for necessary operations. When preparing the budget, District officials should accurately assess spending levels and financial resources, including unrestricted fund balance, to ensure they will be able to properly fund planned services. New York State Real Property Tax Law (RPTL) currently limits unrestricted fund balance to no more than 4 percent of the subsequent fiscal year's budget.

The Board and District officials did not ensure that budget estimates and fund balance were reasonable. The Board adopted budgets for fiscal years 2013-14 through 2015-16 that appropriated a total of \$19 million in fund balance to finance operations. However, because the District overestimated expenditures by \$19 million over the three-year period, the appropriated fund balance was not used. As a result, the District's unrestricted fund balance has exceeded statutory limits. When adding back the unused appropriated fund balance, the District's recalculated unrestricted fund balance averaged 10.8 percent of the subsequent year's appropriations, exceeding the statutory limit by almost 7 percentage points.

### Budgeting

When preparing the budget, the Board must estimate revenues, expenditures and the amount of fund balance that will be available at year-end, some or all of which may be used to fund the ensuing year's appropriations. Revenue and expenditure estimates should be based on prior years' operating results, past expenditure trends, anticipated future needs and available information related to projected changes in significant revenues and expenditures. Unrealistic budget estimates can mislead District residents and can have a significant impact on the District's year-end surplus fund balance and financial condition.

The Board engaged the services of a consultant, who is primarily responsible for developing and administering the District's budget, conducting analyses related to special education aid and preparing grant proposals. Once he has developed the budget, it is reviewed by the Superintendent and then presented to the Board for adoption. The consultant is also responsible for conducting monthly line-by-line reviews of the District's revenue projections versus actual receipts and budget appropriations versus actual expenditures; quarterly reporting of the District's financial position to the Board, including fund balance projections; conducting monthly reviews of the District's general ledger and financial statements and advising the Superintendent and the Board upon request.

We compared the District's budgeted appropriations with actual results of operations for the 2013-14 through 2015-16 fiscal years. General fund expenditures were less than budgeted appropriations for each of the fiscal years reviewed. The Board adopted budgets that overestimated expenditures by \$19 million, or 8.17 percent, over the period (Figure 1).

Figure 1: Overestimated Expenditures				
Fiscal Year	Budgeted Appropriations <sup>a</sup>	Actual Expenditures	Overestimated Expenditures	Percentage of Overestimated Expenditures
2013-14	\$81,747,047	\$76,465,943	\$5,281,104	6.91%
2014-15	\$85,068,403	\$78,173,114	\$6,895,289	8.82%
2015-16	\$85,638,493	\$78,755,681	\$6,882,812	8.74%
<b>Totals</b>	<b>\$252,453,943</b>	<b>\$233,394,738</b>	<b>\$19,059,205</b>	<b>8.17%</b>
<sup>a</sup> Includes year-end encumbrances from the prior fiscal year				

The majority of the overestimated expenditures were for special education programs, special education teachers' salaries and plant operations, which were overestimated in each of the three years reviewed. In total, the Board overestimated appropriations for special education programs by \$6.6 million (21.8 percent), special education teachers' salaries by \$1.4 million (15.8 percent) and plant operations by \$1.4 million (11.7 percent).

Board members could not provide detailed explanations regarding these overestimated expenditures and recommended that we speak with the consultant. The consultant explained that the special education programs variance is because of the unpredictability of student placements in the District or at Board of Cooperative Educational Services programs, and the District having a transient student population. The consultant also told us that special education teachers' salaries have a high variance due to lower than anticipated professional staff costs and increased grant funding. The consultant told us that the variances in plant operations are related to custodial salaries because District officials budget expecting all positions to be filled with full-time employees, but there is unpredictable turnover. He also noted that they budget for fuel costs anticipating worst-case scenarios, but warm winters and cheaper fuel rates have kept fuel costs down.

We reviewed the District's year-to-date budget to actual report as of December 31, 2016, which indicated that the District will likely achieve budget surpluses again in 2016-17. For example, the special education programs appropriation increased to \$13.2 million in 2016-



17, although actual expenditures have not exceeded \$10.2 million between fiscal years 2014 through 2016. The special education teachers' salaries appropriation also increased, to \$3.45 million, although actual expenditures have not been more than \$3 million in any year reviewed.

Additionally, although the District lowered the appropriation for plant operations in 2016-17 to \$4.58 million, actual expenditures have not exceeded \$4.15 million in any year reviewed. The consultant explained that, although they have experienced better than planned results in special education and plant operations, because of their experience many years ago when the District overspent budgeted appropriations in these areas, he now builds the budget based on the worst case or highest cost scenario.

The District spent an average of \$6.4 million (8.16 percent) less than budgeted each year. Budgeting practices that continually overestimate expenditures can result in the accumulation and retention of excessive funds, resulting in tax levies that are higher than necessary.

## **Fund Balance**

Fund balance represents resources remaining from prior fiscal years that can be used to finance operations in the ensuing fiscal year. The District can retain a portion of fund balance at year-end, known as unrestricted fund balance, for unexpected events or cash flow purposes. RPTL requires school districts to maintain their unrestricted fund balance at or below 4 percent of the subsequent year's appropriations. Any unrestricted funds that exceed the statutory limit may be used to fund the next year's appropriations.

When fund balance is appropriated as a funding source, the expectation is that there will be a planned operating deficit in the ensuing fiscal year, financed by the amount of the appropriated fund balance. The Board should not appropriate more fund balance than is necessary to fund District operations.

The Board-adopted fund balance policy states that the District has accumulated unrestricted fund balance to provide stability and flexibility, and to respond to unexpected adversity and/or opportunity. The policy also states that the District's target is to maintain unrestricted fund balance of not more than 4 percent of the estimated annual operating expenditures for the ensuing fiscal year.

The District appropriated \$19 million of fund balance between fiscal years 2013-14 and 2015-16 to finance District operations. By appropriating fund balance, the District reported year-end unrestricted fund balance that complied with the 4 percent statutory limit for the three fiscal years (Figure 2).



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

	2013-14	2014-15	2015-16
Total Beginning Fund Balance	\$10,413,919	\$11,071,032	\$11,105,965
Add: Operating Surplus (Deficit)	\$657,113	\$34,933	\$1,013,746
Total Ending Fund Balance	\$11,071,032	\$11,105,965	\$12,119,711
Less: Restricted Funds	\$829,670	\$1,481,788	\$1,360,998
Less: Encumbrances	\$1,301,085	\$851,279	\$1,046,180
Less: Appropriated Fund Balance for the Ensuing Year	\$6,000,000	\$6,500,000	\$6,500,000
Total Unrestricted Funds at Year End	\$2,940,277	\$2,272,898	\$3,212,533
Ensuing Year's Budgeted Appropriations	\$83,767,318	\$84,787,214	\$85,838,433
Unrestricted Funds as Percentage of Ensuing Year's Budget	3.51%	2.68%	3.74%

Although appropriating fund balance should have resulted in operating deficits in each of those years, because the Board consistently adopted budgets which significantly overestimated appropriations, the District realized operating surpluses in fiscal years 2013-14 through 2015-16 totaling \$1.7 million. Therefore, the District did not use any of the appropriated fund balance. When unused appropriated fund balance was added back to unrestricted funds, the District's recalculated unrestricted fund balance ranged between 10.4 and 11.3 percent of the ensuing year's budget, an average of over twice the legal limit (Figure 3).

**Figure 3: Unrestricted Funds at Year End**

	2013-14	2014-15	2015-16
Reported Unrestricted Fund Balance	\$2,940,277	\$2,272,898	\$3,212,533
Add: Unused Appropriated Fund Balance	\$6,000,000	\$6,500,000	\$6,500,000 <sup>a</sup>
Recalculated Unrestricted Fund Balance	\$8,940,277	\$8,772,898	\$9,712,533
Recalculated Unrestricted Fund Balance as Percentage of Ensuing Year's Appropriations	10.67%	10.35%	11.31%

<sup>a</sup> Based on historical trends and our analysis of the District's year-to-date expenditures, we project that the District will have an operating surplus as of June 30, 2017 and the appropriated fund balance will not be used.

Board members told us that they review the amount of fund balance that will be appropriated annually, but they rely on District officials and the consultant to determine the amount to be appropriated. Board members also said that they are not sure why they have not used the appropriated fund balance, but they are working to reduce the amount of fund balance appropriated each year. The consultant told us that he determines how much fund balance to recommend be appropriated on

an annual basis, based on anticipated costs and the amount of State aid it will receive. He told us that the primary goal for determining the amount of fund balance that will be appropriated is to stay below the 4 percent threshold, but be as close to it as possible.

The practice of annually appropriating fund balance that is not needed to finance operations causes available fund balance to appear lower than it actually is. In effect, this is a reservation of fund balance that is not provided for by statute and a circumvention of the RPTL limit imposed on the level of unrestricted fund balance. As a result, the Board has withheld funds from productive use and may have levied more taxes than necessary.

## **Recommendations**

The Board should:

1. Adopt budgets that include realistic estimates for appropriations.
2. Discontinue the practice of adopting budgets that result in the appropriation of unrestricted fund balance that is not needed and not used to fund District operations.

## **APPENDIX A**

### **RESPONSE FROM DISTRICT OFFICIALS**

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



# Elmont Union Free School District

REACHING AND TEACHING FOR EXCELLENCE

**AL HARPER**

*Superintendent of Schools*

June 30, 2017

Office of the State Comptroller  
Division of Local Government and School Accountability  
250 Veterans Memorial Highway  
Hauppauge, New York 11788

Dear Sir/Madam:

The Elmont Union Free School District is in receipt of the draft Report of Examination by the Office of the State Comptroller for the period July 1, 2013 – December 31, 2016. The Board of Education and District Administration thank the Office of the State Comptroller's staff for their professionalism and courtesy in conducting the audit. The District acknowledges and is pleased that the State Comptroller's audit team engaged and conducted a thorough and complete risk assessment of the District's financial operations which did not reveal any instances of fraud, waste or misuse, or operational improprieties.

The District prides itself in providing a high quality public education for the children of Elmont. The Board continually strives to deliver on the educational priorities for our students and minimize the level of taxes to the community we serve.

Our school district is in excellent financial condition, as attested by its high credit rating by Moody's of Aa3. During the audit review period, Moody's credited the District's "well-managed financial position with satisfactory reserves". The District's strong credit rating allowed it to refinance serial bonds during the audit period with a net interest cost of only 1.55%, saving Elmont taxpayers hundreds of thousands of dollars. During the audit period, total expenditures were \$233.4 million and total revenues were \$235 million, a positive variance of less than 1 %.

See  
Note 1  
Page 13

The Elmont UFSD adopts budgets that do indeed reflect its operating needs based on historical trends, contractual obligations and program costs. The District budgets conservatively, especially in the areas of special education services, building operations, and maintenance. These areas are subject to large increases in costs during the school year. Special education, for example, has in the past increased exponentially during the year due to just two families moving into the district with multiple special needs children.

See  
Note 1  
Page 13

See  
Note 2  
Page 13

## Administrative Offices

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



The other listed areas are subject to market conditions that under certain circumstances can be volatile. The District anticipates continued appropriation of reserves and fund balance to manage its financial condition during uncertain times.

Thus, our conservative budgeting, including budgeting funds for “worst case scenarios”, we regard as prudent fiscal management. In a year where the funds are not needed, those savings offset local property taxes the year after through Appropriated Fund Balance.

The Comptroller’s “Recalculated Unassigned Fund Balance” combines the 4% Unassigned Fund Balance and Appropriated Fund Balance. By statute, the District may retain 4% as Unassigned Fund Balance and the Audit report so noted the District’s compliance with the statute. The use of Appropriated Fund Balance is another tool that many school districts and other local governments may utilize to reduce taxes and stabilize budgets, which is separate and distinct from Unassigned Fund Balance.

See  
Note 3  
Page 13

We have been highly successful in achieving our goals and as a result:

- Elmont students continue to achieve in all areas of our educational program, both in standardized testing but also in our enrichment programs, Model U.N. program, and so many others.
- The District’s strong financial condition has permitted it to weather recession, including the Great Recession, and low-growth economies without reduction in any of its educational programs for Elmont children.
- A one-half of one percent (0.5%) increase in local property taxes in 2014-15.
- A zero percent (0%) increase in local property taxes in 2015-16.
- A zero percent (0%) increase in local property taxes in 2016-17.
- A zero percent (0%) increase in local property taxes in 2017-18.

See  
Note 4  
Page 13

We are concerned with the reference to the Board of Education in the report which seems to suggest that the Board is not aware of the budget preparation process and financial management. The Board is deeply involved in every aspect of developing and monitoring the District’s budgets, finances, and financial condition. In fact, a number of Board of Education members are employed in the financial industry. The Board holds multiple budget work sessions each year to develop the annual budget. In addition, it meets with the District’s auditors several times each year regarding the District’s financial condition.

See  
Note 5  
Page 13

The tone of the Comptroller's report is critical of the Board for underspending budgets in the areas of Special Education and Building Operations & Maintenance. However, we believe in conservative budgeting, budgeting for worst case scenarios for highly volatile required costs, and then conservative spending to save money in the budget.

We acknowledge that similar audit recommendations have been made by Albany to many other local school boards recently – to be more aggressive in budgeting – but we believe that is within the local school boards discretion and judgment. For example, in the area of Building Operations & Maintenance, we believe that during the audit period it was prudent to be conservative in budgeting for fuel oil. Even the savviest investors didn't predict that fuel oil would have fallen from over \$100 per barrel to \$45 per barrel and stay at that level during the Comptroller's audit period.

See  
Note 6  
Page 14

Again, the Board of Education and District Administration thank the Office of the State Comptroller's staff for their professionalism and courtesy in conducting the audit.

Sincerely,

Al Harper  
Superintendent of Schools

Michael A. Jaime  
President, Board of Education

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AND SCHOOL ACCOUNTABILITY

## APPENDIX B

### OSC COMMENTS ON THE DISTRICT'S RESPONSE

#### Note 1

While actual expenditures totaled \$233.4 million during fiscal years 2013-14 through 2015-16, the District's budgeted expenditures were \$252.5 million over the same timeframe. The District overestimated expenditures by \$19.1 million, or 8.17 percent, during the audit period. This indicates that budgets did not reflect the District's operating needs based on historical trends, contractual obligations and program costs.

#### Note 2

District officials did not provide documentation to support their statement that there were substantial increases to special education costs for any prior fiscal year.

#### Note 3

The District's reported year-end unrestricted fund balance essentially complied with the 4 percent statutory limit for fiscal years 2013-14 through 2015-16 because the Board appropriated fund balance totaling \$19 million during that period. However, because the District experienced annual operating surpluses for the period, none of the appropriated fund balance was used. Fund balance that is needed to finance operations should be appropriated and excluded from the 4 percent calculation. Fund balance that is not needed to finance the subsequent year's operations should not be appropriated to make it appear as if the District is complying with the 4 percent limit. The practice of routinely appropriating fund balance in the budget but not using it distorts the true amount of unrestricted fund balance. We recalculated the amount of unrestricted fund balance to show the actual unrestricted fund balance that the District should have reported if it had budgeted more transparently.

#### Note 4

The District's reference to minimal increases in local property taxes between fiscal years 2014-15 and 2017-18 does not take into account that the fund balance appropriated each year was not used to finance District operations. Had officials budgeted accurately, the District could have accomplished the same minimal increases, or possible decreases, in the tax levy each year.

#### Note 5

The report does not suggest that the Board is not aware of the budget preparation process or the District's financial management. When asked about specific details regarding the budget or financial management, Board members could not explain the overestimated expenditures and referred us to the consultant to obtain in-depth explanations.



## Note 6

Budgets that accurately reflect the District's operating needs benefit District residents. Routinely overestimating expenditures and consistently appropriating fund balance that is not needed clouds the District's financial position and is not transparent to District residents.

## **APPENDIX C**

### **AUDIT METHODOLOGY AND STANDARDS**

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

- We interviewed Board members, District officials and the consultant to gain an understanding of the District's budgeting practices and use of fund balance.
- We obtained and reviewed supporting documentation showing the information District officials and the consultant utilize in building the budget for the ensuing fiscal year.
- We obtained and reviewed District policies related to budgeting, fund balance and financial planning.
- We analyzed the District's general fund financial information between July 1, 2013 and June 30, 2016 to determine financial trends.
- We reviewed and analyzed reported fund balance levels in comparison to amounts appropriated in fiscal years 2013-14 through 2015-16. We compared the unrestricted fund balance to the subsequent year's budgeted appropriations to determine whether the District was within the statutory limitation during the same fiscal years.
- We compared the general fund's budgeted appropriations and estimated revenues to actual results of operations for the fiscal years ending June 30, 2013 through June 30, 2016 to identify any significant budget variances and determine whether the budgets were realistic.
- We interviewed Board members and the consultant to obtain the causes of any significant budget-to-actual variances.
- We obtained and reviewed the District's 2016-17 adopted budget and compared it to prior years' results of operations to determine whether budgeted appropriations were reasonable based on historical data.

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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

## **APPENDIX D**

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