



Gowanda Central School District Financial Management

Report of Examination

Period Covered:

July 1, 2013 – September 1, 2016

2016M-368



Thomas P. DiNapoli

Table of Contents

	Page
AUTHORITY LETTER	1
INTRODUCTION	2
Background	2
Objective	2
Scope and Methodology	2
Comments of District Officials and Corrective Action	2
FINANCIAL MANAGEMENT	4
Budget Estimates	4
Fund Balance	5
Reserve Funds	7
Recommendations	9
APPENDIX A Response From District Officials	10
APPENDIX B Audit Methodology and Standards	14
APPENDIX C How to Obtain Additional Copies of the Report	15
APPENDIX D Local Regional Office Listing	16

State of New York Office of the State Comptroller

Division of Local Government and School Accountability

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

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

Respectfully submitted,

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

Introduction

Background

The Gowanda Central School District (District) is located in Cattaraugus, Chautauqua and Erie Counties. 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 the Board and the Director of Finance and Support Services, for the District's financial management.

The District operates three schools with approximately 1,175 students and 260 employees. The District's budgeted appropriations for the 2016-17 fiscal year are \$29.9 million, which are funded primarily with State aid and real property taxes.

Objective

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

- Did the Board and District officials ensure that budget estimates were accurate and fund balance, including reserves, was reasonable?

Scope and Methodology

We examined the District's financial management practices for the period July 1, 2013 through September 1, 2016. We added certain updated 2015-16 financial information to our report from financial statements that District officials provided in October 2016.

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 findings and recommendations and 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.

Financial Management

The annual operating budget represents the District's financial plan for a fiscal year and is an important tool for managing District finances. A good budget begins with sound estimates and well-supported budgetary assumptions. The Board, Superintendent and Director of Finance and Support Services are responsible for accurate and effective budgeting. District officials should accurately assess spending levels and financial resources to ensure they will be able to properly fund planned services. School districts may also establish reserve funds to restrict reasonable portions of fund balance for specified purposes in compliance with applicable statutes.

For the 2013-14, 2014-15 and 2015-16 fiscal years, the Board and District officials overestimated appropriations by a total of \$6.2 million (7.8 percent). Furthermore, when unused appropriated fund balance is added back, the District's recalculated unrestricted fund balance was in excess of the statutory limit.¹ As a result, the District's tax levy was higher than necessary.

Further, the Board did not adopt a written reserve policy and three reserves appear to be overfunded. District officials appropriated reserves as a funding source in the annual budgets, but did not always use those funds as planned. When the District used reserve funds as a financing source as planned in the budget, they transferred a similar amount from the operating surplus back into the reserves at year end. We also found that the employee benefit accrued liability reserve was improperly used for retirement incentives.

Budget Estimates

Appropriations should be developed based on prior years' operating results, anticipated future needs and emerging financial trends. Unrealistic budget estimates can significantly affect the District's year-end unrestricted fund balance.

We compared the District's appropriations with actual results of operations for 2013-14 through 2015-16 (Figure 1) and found that the Board and District officials overestimated appropriations by a total of \$6.2 million, or 7.8 percent.

¹ New York State Real Property Tax Law limits the amount of unrestricted fund balance to no more than 4 percent of the subsequent year's budget.

Figure 1: Overestimated Appropriations			
	2013-14	2014-15	2015-16
Appropriations	\$27,979,000	\$28,621,000	\$29,711,000
Actual Expenditures	\$26,530,000	\$26,535,000	\$27,025,000
Overestimated Appropriations	\$1,449,000	\$2,086,000	\$2,686,000
Percentage Overestimated	5.5%	7.9%	9.9%

The appropriations that were overestimated included health insurance (by \$1.3 million, or 15 percent), BOCES services (by \$862,000, or 23 percent), instructional salaries (by \$722,000, or 5 percent) and employee benefits² (by \$677,000, or 9 percent). Because some of these costs are determined by contractual agreements, District officials should be able to closely estimate these amounts in the annual budget.

District officials stated that health insurance was generally overestimated because they did not receive approved rates for the subsequent fiscal year in a timely manner, and they budgeted extra amounts for the possibility of employees deciding to join the plan who had opted out in the past. District officials also said they were negotiating new collective bargaining agreements during the audit period. Overestimating appropriations has resulted in the levy of more real property taxes than necessary to fund operations.

We reviewed appropriations for health insurance, BOCES services, instructional salaries and employee benefits in the 2016-17 adopted budget. While appropriations for employee benefits decreased from the previous year, appropriations for health insurance, BOCES services and instructional salaries increased and may be higher than necessary.

Fund Balance

A school district may retain a portion of fund balance at the end of the fiscal year for cash flow needs or unexpected expenditures. When fund balance is appropriated as a funding source, the expectation is that there will be a planned operating deficit in the subsequent fiscal year, financed by the amount of the appropriated fund balance. Unrestricted fund balance that exceeds the statutory limit must be used to lower the real property tax levy.

The Board and District officials appropriated an average of \$1.75 million in fund balance as a financing source in the annual budgets from 2013-14³ through 2016-17. This reduced the level of unrestricted fund balance at fiscal year-end to within the 4 percent limit for the last three completed fiscal years (Figure 2).

² Retirement contributions, Social Security and workers' compensation

³ The Board and District officials appropriated approximately \$1.8 million in fund balance for the 2013-14 budget.

Figure 2: Unrestricted Fund Balance at Year-End			
	2013-14	2014-15	2015-16
Beginning Fund Balance	\$5,694,000	\$5,326,000	\$5,541,000
Add: Operating Surplus	\$126,000	\$775,000	\$1,306,000
Less: Use of Reserves	\$494,000	\$560,000	\$339,000
Ending Fund Balance	\$5,326,000	\$5,541,000	\$6,508,000
Less: Reserves	\$2,271,000	\$2,036,000	\$3,007,000
Less: Encumbrances	\$187,000	\$583,000	\$755,000
Less: Appropriated Fund Balance for the Subsequent Year	\$1,809,000	\$1,809,000	\$1,563,000
Unrestricted Fund Balance at Year-End	\$1,059,000	\$1,113,000	\$1,183,000
Subsequent Year's Budgeted Appropriations	\$28,209,000	\$28,790,000	\$29,938,000
Unrestricted Fund Balance as a Percentage of Subsequent Year's Budget	3.8%	3.9%	4.0%

When fund balance is appropriated to finance operations, the District should incur a planned operating deficit. However, because of the overestimated appropriations, the District did not have operating deficits but generated surpluses instead and, therefore, did not need to use any of the appropriated fund balance to finance operations. With the unused appropriated fund balance added back, the recalculated unrestricted fund balance exceeded the statutory limit each year by 5 to 6 percentage points (Figure 3).

Figure 3: Unused Fund Balance			
	2013-14	2014-15	2015-16
Unrestricted Fund Balance at Year-End	\$1,059,000	\$1,113,000	\$1,183,000
Add: Appropriated Fund Balance Not Used to Fund Subsequent Year's Budget	\$1,809,000	\$1,809,000	\$1,563,000
Recalculated Unrestricted Fund Balance	\$2,868,000	\$2,922,000	\$2,746,000
Recalculated Unrestricted Fund Balance as a Percentage of Subsequent Year's Budget	10.2%	10.1%	9.2%

The Board and District officials have appropriated more than \$1.5 million as a financing source in the 2016-17 budget. Based on prior years' operating results, we estimate that it will likely not be needed to help finance operations and, therefore, unrestricted fund balance may continue to exceed the statutory limit. The District's practice of annually appropriating fund balance that is not needed to finance operations is, in effect, a reservation of fund balance that is not provided for by statute.

While the District has realized operating surpluses and retained excess fund balance, it also levied real property taxes averaging \$4.9 million from fiscal years 2013-14 through 2016-17. This levy could have been lower had the District used its excess funds for the benefit of residents.

Reserve Funds

A school district can legally establish reserves and accumulate funds for certain future purposes (for example, capital projects or retirement expenditures). The Board should adopt a formal written plan that indicates how the reserves will be funded, how much should be accumulated in the reserves and when the money will be used to finance related costs. While school districts are generally not limited as to how much money can be held in reserves, the balances should be reasonable. The Board should balance the intent for accumulating money for future identified needs with the obligation to ensure that the District's real property tax levy is not greater than necessary.

The District reported six reserves⁴ totaling \$3 million in the general fund as of June 30, 2016. The Board did not adopt a written reserve policy and three reserves appear to be overfunded. Furthermore, the Board and District officials appropriated reserves as a funding source in the annual budgets but transferred a similar amount from the operating surplus back into the reserves at year-end. As a result, these reserve funds were in effect not used as budgeted. Finally, a portion of the employee benefit accrued liability reserve (EBALR) was improperly used for retirement incentives.

Appropriation of Reserves – The Board and District officials appropriated reserves as a funding source in the annual budget but did not always use them to finance the related expenditures. While District officials appropriated \$2.9 million⁵ in reserves in the general fund from 2013-14 through 2015-16, they charged \$1.4 million in related expenditures to the reserves during that time. As a result, about \$1.5 million was not used. In addition, at the end of a fiscal year, District officials transferred a portion of the operating surplus back into reserves. Over the three-year period, \$1.9 million was added to the reserves. For example, although District officials appropriated \$1.8 million from the retirement contribution reserve, they charged \$261,000 to the reserve while also adding \$300,000 to it during the audit period. As a result, reserve balances have increased in total by approximately \$500,000 since June 30, 2013.⁶ The Board could demonstrate its intent to fund or replenish reserves in a more transparent manner through a provision to increase the reserves in the proposed budget presented to residents for approval, clarifying its intent to both fund and charge expenditures to reserves during the upcoming year.

Retirement Contribution Reserve – General Municipal Law (GML) authorizes the Board to establish this type of reserve to pay contributions

⁴ This includes the retirement contribution reserve (\$1 million), building and land capital reserve (\$700,000), employee benefit accrued liability reserve (\$603,000), transportation capital reserve (\$504,000), insurance reserve (\$113,000) and unemployment insurance reserve (\$85,000).

⁵ Includes amounts appropriated from capital reserves during the year after public referendums

⁶ Reserve balances totaled approximately \$2.5 million as of June 30, 2013.

for employees covered by the New York State and Local Retirement System. The District does not have a written reserve fund policy that describes a maximum funding level and the planned use for this reserve. Its balance as of June 30, 2016 was \$1 million, sufficient to cover two years of retirement costs, which averaged \$522,000 over the last three years. Since the Board has not adopted a policy describing how this reserve should be used, this reserve could be overfunded.

Insurance Reserve – GML authorizes school districts to maintain an insurance reserve to fund certain uninsured losses, claims, actions or judgments for which the district is authorized or required to purchase or maintain insurance, with some exceptions. An insurance reserve may not be used to pay for uninsured losses, claims, actions or judgments for which the following types of insurance are authorized: life insurance, annuities, accident and health insurance, workers’ compensation and employers’ liability insurance, among other items. The Board established an insurance reserve in December 2009 in the amount of \$100,000. Since that time, there has been no activity in the reserve other than interest income. The District does not have a written reserve fund policy that describes a maximum funding level and the planned use for this reserve. As of June 30, 2016, the balance was \$112,000. Therefore, this reserve could be overfunded.

Capital Reserve – A school district may establish a capital reserve to fund the cost of any object or purpose for which bonds may be issued. The creation of a capital reserve requires authorization by a majority of the voters in the school district, which also establishes the purpose of the reserve, the maximum amount of funding, the source of funding and its probable term. Voter approval is also required for the use of a capital reserve.

The District established a capital reserve to fund the purchase of buses, approved by the residents in May 2009, to be funded to a maximum not to exceed \$1.5 million and with a probable term ending June 30, 2016. The reserve had a balance of \$504,000 as of June 30, 2016. District officials added \$1,885,000 to the reserve, which exceeds the voter-approved maximum by \$385,000. As a result, the reserve was overfunded by \$385,000.⁷ If voters determine that the original purpose for which the capital reserve was established is no longer needed, the reserve may be liquidated by first applying its proceeds to any related outstanding indebtedness and then applying the balance, if any, to the annual tax levy.⁸

⁷ District officials indicated that the beginning balance of the capital reserve included \$119,000 of funds remaining from the prior capital reserve used to fund the purchase of buses. The District also realized interest earnings of approximately \$20,000 since 2009 and spent \$1,520,000 from the reserve from July 1, 2010 through June 30, 2016.

⁸ The District should consult with legal counsel prior to liquidating or removing funds from the reserve.

EBALR – This reserve can be used to fund the cash payment of accrued and unused sick, vacation and certain other accrued but unused leave time owed to employees when they separate from school district employment. As of June 30, 2016, the EBALR balance was approximately \$603,000.

From 2013-14 through 2015-16 the District spent \$319,000 from the EBALR. Of this amount, approximately \$218,000 was used for costs related to retirement incentives, which are unrelated to payouts for unused leave at separation from service. The EBALR should not have been used for these retirement incentives.

By maintaining excessive reserves, combined with ongoing budgeting practices that generated operating surpluses and excess unrestricted fund balance, the Board and District officials have levied higher taxes than necessary.

Recommendations

The Board and District officials should:

1. Adopt budgets that reflect the District’s actual needs based on historical trends or other identified analysis, including a reasonable estimate of appropriated fund balance and reserves.
2. Develop a plan to reduce the amount of unrestricted fund balance and use excess funds to benefit residents. Such uses could include:
 - Funding one-time expenditures;
 - Funding needed reserves; and
 - Reducing District property taxes.
3. Review all reserves to determine if the amounts reserved are necessary and reasonable. Excess funds should be transferred to unrestricted fund balance (where allowed by law) or to other, necessary reserves established and maintained in compliance with applicable statutes.
4. Adopt a written reserve fund policy.
5. Consult with legal counsel to ensure that the capital reserve is properly liquidated and to determine if the EBALR should be reimbursed.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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



GOWANDA CENTRAL SCHOOL

Learning, Caring, Excelling

January 4, 2017

Mr. Jeffrey D. Mazula, Chief Examiner
Office of the State Comptroller
Division of Local Government & School Accountability
Buffalo Regional Office
295 Main Street, Suite 1032
Buffalo, NY 14203-2510

Subject: Response to OSC Audit Report

Dear Mr. Mazula:

This document represents the Gowanda Board of Education/Audit Committee's response to the New York State Comptroller's preliminary audit presented on Thursday, December 15, 2016. The audit covered the period of July 1, 2013 through September 1, 2016. This response is divided into four sections that address the findings and recommendations that were identified by the on-site audit team; District's position concerning draft audit findings and recommendations, budget estimates, fund balance, and reserve funds.

District's Position:

The Board reviewed the draft report and gave serious consideration to the findings and recommendations. We acknowledge that we are in agreement with the findings and recommendations with respect to the sections of the report that are based solely on statutory compliance as well as many of the others that are based on professional opinion. In addition, after thoughtful consideration we believe that by improving our internal procedures we will undoubtedly address the concerns outlined in the draft report.

Budget Estimates:

Given the uncertainties and regulations that govern public school finance and the annual budgeting process in New York State, the Board does not concur in its entirety with the findings of the draft audit report with respect to the budget estimate findings and recommendations. However, the Board does agree that it is incumbent upon the District to base budget estimates on realistic projections utilizing the most current information available at the time. It is important to know that our District engages in a comprehensive budget development process that begins approximately eight months prior to the voter approved budget becoming effective. In essence, the Board and administration are gauging what the fiscal needs of the District will be eight to twenty months in advance while operating in an environment that lends itself to highly volatile influential factors. As guidance through the budget development process, the Board of Education and administration use

10674 Prospect Street, Gowanda, New York 14070
(716) 532-3325 ♦ Fax (716) 995-2154 ♦ www.gowcsd.org



GOWANDA CENTRAL SCHOOL

Learning, Caring, Excelling

established board policies, regulations, periodically survey community members with respect to budget development priorities, annually develop board budget guidelines, and hold multiple budget workshop discussions in which the public is encouraged to attend. A considerable amount of time is dedicated to the collection and analysis of pertinent information essential in the development of a comprehensive realistic proposed budget that takes into consideration all of the variables and potential expenditures the district will likely be liable for during the upcoming fiscal year.

Furthermore, administration recommends implementation of and the Board consistently adopts budgeting practices which are compliant with New York State laws and regulations. Although the Board agrees that when conducting a retrospective review process, prior appropriation estimates appear to be marginally excessive, the Board concurs with administration that the unknown variables upon which appropriations were predicated on had been realistic when placed in context.

Fund Balance:

Upon review of the findings and recommendations with respect to fund balance, first and foremost, the Board respectfully disagrees with the position that the unused appropriated fund balance should retroactively be combined with the unappropriated fund balance. The intent of the District is always to be forthcoming with district residents in terms of the amount of appropriated fund balance required to balance the revenue budget for the upcoming fiscal year based on the most current information available during budget development. The administration carefully monitors fund balance projections throughout the year and thoroughly reviews monthly projections with the Board beginning as early as December each year.

It is paramount for district residents and outside governing agencies to understand the unique, highly unpredictable, and untimely revenue received for reimbursement of operating expenses incurred by the District as a result of educating and providing services to those students residing on the Seneca Nation of Indians Cattaraugus Territory. It is important to know that if the District received reimbursement for services rendered on a more current basis, the uncertainty as to the level of appropriated fund balance allocated prospectively may be alleviated. However, the timing of reimbursement from the State Education Department, as well as the United States Education Department is unlikely to change.

Furthermore, early fund balance projections indicate the District will likely use a portion of the fund balance appropriated for the 2016-17 school year. Based on current data, the revenue anticipated to be received during the school year closely mirrors the amount budgeted.

Reserve Funds:

The Board reviewed the draft report and gave serious consideration to the findings and recommendations provided in reference to the establishment, funding and use of reserve funds and acknowledges the valued points identified within the context of the draft report. With respect to governance over reserve accounts, the Board of Education and administration understand the importance of complying with statutory requirements as well as the need to exhibit transparency to community stakeholders. Although a reserve policy is

10674 Prospect Street, Gowanda, New York 14070
(716) 532-3325 ♦ Fax (716) 995-2154 ♦ www.gowcsd.org



GOWANDA CENTRAL SCHOOL

Learning, Caring, Excelling

not mandated, the Board realizes the benefits a formal policy may afford the District complementing the reserve use and funding targets communicated monthly on the fund balance projections.

The Board of Education and administration carefully analyze the use of reserves during each fiscal year to determine the necessity to utilize funds. The District maintains the position that although the Board may incorporate the use of reserves as part of the proposed revenue budget for the upcoming fiscal they are under no obligation to formally approve such transfers.

Concurrently, the Board and administration carefully analyze the amount of unappropriated fund balance projected to be available at the end of each fiscal year. The informal reserve funding targets are taken into consideration when determining what additional funds should be allocated to reserve accounts.

The Board firmly believes that it is incumbent upon the District to carefully monitor the funding and use of reserve funds in a manner that will benefit local taxpayers.

Summary:

On behalf of the Gowanda Board of Education/Audit Committee, Superintendent, Director of Finance and Support Services, and District Treasurer, we would like to extend our appreciation to the local examiners of the Buffalo Regional Office for their time and effort in reviewing our District's financial information. We found them to be diligent in responding to our questions and providing additional clarification when necessary.

Sincerely,

Lynn Guzzetta
Board of Education President

cc: Board of Education Members
James Klubek, Superintendent
Joelle Woodward, Director of Finance and Support Services
Jacquelyn Reeves, District Treasurer

10674 Prospect Street, Gowanda, New York 14070
(716) 532-3325 ♦ Fax (716) 995-2154 ♦ www.gowcsd.org

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

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

- We analyzed the most recent three years (2013-14, 2014-15 and 2015-16) of budgeted appropriations and estimated revenues and compared them to actual results.
- We reviewed the 2016-17 budget and compared it to the 2015-16 budget and prior years' results of operations, and we analyzed any significant increases or decreases to selected appropriation and revenues accounts.
- We analyzed the District's fund balance for the most recent three years (2013-14, 2014-15 and 2015-16) and determined if appropriated fund balance was used as intended.
- We calculated unrestricted funds as a percentage of the next year's budget. We included both appropriated fund balance and unrestricted fund balance in our calculation as the District has shown a pattern of not using appropriated fund balance.
- We identified all reserves and documented the flow of funds in and out of the reserves over the last three years, assessed if reserve balances were reasonable and determined if the District adopted a formal, written reserve fund policy.

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

APPENDIX C

HOW TO OBTAIN ADDITIONAL COPIES OF THE REPORT

To obtain copies of this report, write or visit our web page:

Office of the State Comptroller
Public Information Office
110 State Street, 15th Floor
Albany, New York 12236
(518) 474-4015
<http://www.osc.state.ny.us/localgov/>

APPENDIX D
OFFICE OF THE STATE COMPTROLLER
DIVISION OF LOCAL GOVERNMENT
AND SCHOOL ACCOUNTABILITY

Andrew A. SanFilippo, Executive Deputy Comptroller
Gabriel F. Deyo, Deputy Comptroller
Tracey Hitchen Boyd, Assistant Comptroller

LOCAL REGIONAL OFFICE LISTING

BINGHAMTON REGIONAL OFFICE

H. Todd Eames, Chief Examiner
Office of the State Comptroller
State Office Building, Suite 1702
44 Hawley Street
Binghamton, New York 13901-4417
(607) 721-8306 Fax (607) 721-8313
Email: Muni-Binghamton@osc.state.ny.us

Serving: Broome, Chenango, Cortland, Delaware,
Osego, Schoharie, Sullivan, Tioga, Tompkins Counties

BUFFALO REGIONAL OFFICE

Jeffrey D. Mazula, Chief Examiner
Office of the State Comptroller
295 Main Street, Suite 1032
Buffalo, New York 14203-2510
(716) 847-3647 Fax (716) 847-3643
Email: Muni-Bufferalo@osc.state.ny.us

Serving: Allegany, Cattaraugus, Chautauqua, Erie,
Genesee, Niagara, Orleans, Wyoming Counties

GLENS FALLS REGIONAL OFFICE

Jeffrey P. Leonard, Chief Examiner
Office of the State Comptroller
One Broad Street Plaza
Glens Falls, New York 12801-4396
(518) 793-0057 Fax (518) 793-5797
Email: Muni-GlensFalls@osc.state.ny.us

Serving: Albany, Clinton, Essex, Franklin,
Fulton, Hamilton, Montgomery, Rensselaer,
Saratoga, Schenectady, Warren, Washington Counties

HAUPPAUGE REGIONAL OFFICE

Ira McCracken, Chief Examiner
Office of the State Comptroller
NYS Office Building, Room 3A10
250 Veterans Memorial Highway
Hauppauge, New York 11788-5533
(631) 952-6534 Fax (631) 952-6530
Email: Muni-Hauppauge@osc.state.ny.us

Serving: Nassau and Suffolk Counties

NEWBURGH REGIONAL OFFICE

Tenneh Blamah, Chief Examiner
Office of the State Comptroller
33 Airport Center Drive, Suite 103
New Windsor, New York 12553-4725
(845) 567-0858 Fax (845) 567-0080
Email: Muni-Newburgh@osc.state.ny.us

Serving: Columbia, Dutchess, Greene, Orange,
Putnam, Rockland, Ulster, Westchester Counties

ROCHESTER REGIONAL OFFICE

Edward V. Grant, Jr., Chief Examiner
Office of the State Comptroller
The Powers Building
16 West Main Street, Suite 522
Rochester, New York 14614-1608
(585) 454-2460 Fax (585) 454-3545
Email: Muni-Rochester@osc.state.ny.us

Serving: Cayuga, Chemung, Livingston, Monroe,
Ontario, Schuyler, Seneca, Steuben, Wayne, Yates Counties

SYRACUSE REGIONAL OFFICE

Rebecca Wilcox, Chief Examiner
Office of the State Comptroller
State Office Building, Room 409
333 E. Washington Street
Syracuse, New York 13202-1428
(315) 428-4192 Fax (315) 426-2119
Email: Muni-Syracuse@osc.state.ny.us

Serving: Herkimer, Jefferson, Lewis, Madison,
Oneida, Onondaga, Oswego, St. Lawrence Counties

STATEWIDE AUDITS

Ann C. Singer, Chief Examiner
State Office Building, Suite 1702
44 Hawley Street
Binghamton, New York 13901-4417
(607) 721-8306 Fax (607) 721-8313