



Cassadaga Valley Central School District Financial Condition

Report of Examination

Period Covered:

July 1, 2008 — August 5, 2013

2013M-249



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

December 2013

Dear School District Officials:

A top priority of the Office of the State Comptroller is to help school district officials manage district resources 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 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 operations and Board of Education governance. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard district assets.

Following is a report of our audit of the Cassadaga Valley Central School District, entitled Financial Condition. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the 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 Cassadaga Valley Central School District is located in the Towns of Arkwright, Charlotte, Cherry Creek, Ellery, Ellicott, Ellington, Gerry, Pomfret and Stockton in Chautauqua 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 chief executive officer of the District and is responsible, along with other administrative staff, for the day-to-day management of the District under the direction of the Board. The Board, Superintendent and Business Administrator are responsible for the development of the District's annual budget.

During our audit period, there were three schools in operation at the District: two¹ elementary schools and one middle/high school. There are 1,055 students enrolled at the District and 189 employees. General fund budgeted appropriations for the 2013-14 school year are \$19,967,698, which are to be financed primarily by real property taxes and State aid.

Objective

The objective of our audit was to evaluate the District's financial condition and the use of fund balance and reserve funds. Our audit addressed the following related question:

- Does the District establish accurate and realistic budgets for the general fund and properly establish, use, and fund reserve accounts?

Scope and Methodology

We examined the District's financial records for the period July 1, 2008 through August 5, 2013.

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 C 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. Except as identified in Appendix A, District officials generally agreed with our recommendations and indicated they plan to initiate corrective

¹ One of these elementary schools was closed effective June 30, 2013.

action. Appendix B includes our comments on issues raised in the District's response letter.

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of the General Municipal Law, Section 2116-a (3) (c) of the 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

A school district's financial condition is a factor in determining its ability to provide educational services to students. The responsibility for accurate and effective financial planning rests with the Board, the Superintendent and the Business Administrator. One of the most important tools for managing a district's financial condition is the budget process. District officials must ensure that budgets are prepared, adopted and modified in a prudent manner, accurately depict the District's financial activity and use available resources to benefit District taxpayers. Prudent fiscal management also includes maintaining sufficient balances in reserves that are needed to address long-term obligations or planned future expenditures. In doing so, District officials should adopt a policy governing the use of reserve funds and ensure that residents are fully informed of all reserve funding activity.

District officials consistently overestimated expenditures in the general fund by a total of \$6.3 million over the five-year period ending June 30, 2013. Therefore, the District did not need to use the \$5.8 million of fund balance that the Board appropriated as a funding source in the general fund budgets for the same five-year period. Instead, the District has experienced operating surpluses in the general fund for four of the last five years, totaling \$1,100,434, leading to unexpended surplus fund balance² exceeding the statutory limit of 4 percent of the ensuing year's operations for the last two fiscal years. Also, District officials could not demonstrate a planned need for more than \$876,000 in reserves.

General Fund Budgeting and Fund Balance

The Board is responsible for preparing and presenting the District's budget to the public for vote. In preparing the budget, the Board is responsible for estimating expenditures, as well as what the District will receive in revenue (e.g., State aid), how much fund balance will be available at fiscal year-end (some or all of which may be used to fund the ensuing year's appropriations) and, to balance the budget, what the expected tax levy will be. Accurate estimates help ensure that the levy of real property taxes is not greater than necessary.

² The Governmental Accounting Standards Board (GASB) issued Statement 54, which replaces the fund balance classifications of reserved and unreserved with new classifications: nonspendable, restricted, committed, assigned and unassigned. The requirements of Statement 54 are effective for fiscal years ending June 30, 2011 and beyond. To ease comparability between fiscal years ending before and after the implementation of Statement 54, we will use the term "unexpended surplus funds" to refer to that portion of fund balance that was classified as unreserved, unappropriated (prior to Statement 54), and is now classified as unrestricted, less any amounts appropriated for the ensuing year's budget (after Statement 54).

The estimation of fund balance is an integral part of the budget process. Fund balance represents resources remaining from prior fiscal years that can be used to lower property taxes for the ensuing fiscal year. A district may retain a portion of fund balance, referred to as unexpended surplus funds, within the 4 percent limit. Districts may also establish reserves to restrict a portion of fund balance for a specific purpose, also in compliance with statutory directives. It is the Board's responsibility to continually monitor the need for all established reserves to ensure that the best interests of the taxpayers are being met.

We compared the District's budgeted revenues and expenditures with actual results of operations for fiscal years 2008-09 through 2012-13 and found that the District has overestimated expenditures by a total of approximately \$6.3 million, as indicated in Table 1. District officials consistently overestimated certain expenditure groups, including employee benefits (\$1.9 million), programs for handicapped children (\$1.05 million), transportation (\$990,000), utilities (\$620,000), and debt service (\$530,000).

Table 1: General Fund Expenditures			
Fiscal Year	Budgeted Expenditures	Actual Expenditures	Difference
2008-09	\$19,514,000	\$18,076,024	(\$1,437,976)
2009-10	\$19,910,000	\$18,827,459	(\$1,082,541)
2010-11	\$19,910,001	\$18,792,210	(\$1,117,791)
2011-12	\$19,910,000	\$18,430,637	(\$1,479,363)
2012-13	\$19,998,000	\$18,766,978	(\$1,231,022)
Total			(\$6,348,693)

The Board appropriated fund balance each year to reduce the tax levy, which should have resulted in planned operating deficits each year. While the District incurred an operating deficit of \$228,776 in fiscal year 2011-12, the District incurred operating surpluses in the other four years. Over the five-year period ending June 30, 2013, actual revenues exceeded actual expenditures by \$871,658, as indicated in Table 2.

Table 2: General Fund Results of Operations

	2008-09	2009-10	2010-11	2011-12	2012-13	Total
Beginning Fund Balance	\$2,894,330	\$3,425,051	\$3,667,829	\$3,931,733	\$3,702,957	
Actual Revenues	\$18,606,748	\$19,255,235	\$18,871,117	\$18,201,861	\$18,830,005	\$93,764,966
Actual Expenditures	\$18,076,024	\$18,827,459	\$18,792,210	\$18,430,637	\$18,766,978	\$92,893,308
Operating Surplus/ (Deficit)	\$530,724	\$427,776	\$78,907	(\$228,776)	\$63,027	\$871,658
Ending Fund Balance	\$3,425,054	\$3,852,827	\$3,746,736	\$3,702,957	\$3,765,984	
Prior Period Adjustment/ Rounding	(\$3)	(\$184,998)	\$184,997	\$0	(\$2)	
Adjusted Ending Fund Balance	\$3,425,051	\$3,667,829	\$3,931,733	\$3,702,957	\$3,765,982	
Less: Appropriated Unexpended Surplus Fund Balance at June 30	\$533,000	\$957,608	\$1,357,508 ^a	\$957,608	\$591,305	
Less: Restricted Fund Balance	\$2,156,423	\$2,167,622	\$2,277,669	\$1,680,544	\$1,683,933	
Less: Encumbrances				\$6,248		
Unexpended Surplus Fund Balance at June 30	\$735,628	\$542,599	\$296,556	\$1,058,557	\$1,490,744	

^aAppropriated fund balance per adopted budget dated May 17, 2011. District reported \$957,608 in its financial statements.

The District's practice of consistently appropriating fund balance not needed to finance operations is, in effect, a reservation of fund balance that is neither regulated by statute nor subject to the statutory limit for unexpended surplus fund balance.

During this same period, although revenues exceeded expenditures, the Board increased the tax levy each year, from \$4.42 million in 2008-09 to \$5 million in 2012-13, an increase of 13 percent. The District's adopted budget for 2013-14 includes another tax increase of 2 percent, to \$5.1 million.

District officials' unrealistic budget estimates and practices have caused the District's unexpended surplus fund balance to be 5 percent of the ensuing year's operations at June 30, 2012 and 7 percent at June 30, 2013, which exceeded the 4 percent statutory limit. The District's 2011-12 independent audit report contained a finding related to the unexpended surplus fund balance exceeding the statutory limit. Budgeting practices which produce operating surpluses and maintain fund balances that exceed the amount allowed by law result in real property tax levies that are greater than necessary to fund operations.

General Fund Reserves

Reserve funds may be established by Board action, pursuant to various laws, and are used to provide financing for specific purposes. The statutes under which the reserves are established determine how the reserves may be funded, expended or discontinued. Generally, school districts are not limited to how much money can be held

in reserves. However, it is important that school districts maintain reserve balances that are reasonable. Funding reserves at greater than reasonable levels results in real property tax levies that are higher than necessary, because the money held in the reserves would otherwise be subject to the statutory limit for fund balance.

A governing board that establishes and funds reserves on a regular basis should adopt a written policy that communicates clearly its rationale for establishing reserve funds, objectives for each reserve established, optimal or targeted funding levels and conditions under which the funds' assets will be used or replenished. Reserve fund transactions should be transparent to the public. Reserves are typically funded from amounts raised through the annual budget process, transfers from unexpended balances of existing appropriations, and surplus moneys. Ideally, amounts to be placed in reserves should be included in the annual budget; reserves should not routinely be funded at year-end from excess fund balance.

The District's three reserves totaled \$1.7 million as of June 30, 2013, a decrease of 27 percent from June 30, 2009 due mainly to the transfer of approximately \$600,000 of excess funding from the employee benefit accrued liability reserve (EBALR) back to the general fund in August 2011. This transfer contributed to the general fund exceeding its statutory limit for fund balance at June 30, 2012.

Currently, the District's reserve balances are \$876,000 greater than the District's documented planned needs. By maintaining excessive and/or unnecessary reserves, the Board may have missed opportunities to lower the property tax burden and withheld significant funds from being used to meet District needs.

Unemployment Insurance Reserve — General Municipal Law (GML) authorizes the Board to create an unemployment insurance reserve fund to reimburse the State Unemployment Insurance Fund (SUIF) for payments made to claimants where the school district has elected to use the "benefit reimbursement" method based on actual unemployment claims. If, at the end of any fiscal year, the moneys in the reserve exceed amounts required to be paid into the SUIF, plus any additional amounts required to pay all pending claims, the Board may, within 60 days of the close of the fiscal year, elect to transfer "excess" amounts to certain other reserve funds or apply this excess to the budget appropriations of the next succeeding fiscal year.

As of June 30, 2013, the reserve had a reported balance of \$242,333. While the District incurred average unemployment insurance costs of approximately \$17,000 since 2008-09, these expenditures were not charged to this reserve. The District paid these costs from general

fund appropriations, which were funded through the annual tax levy, rather than using the funds reserved for this purpose. If unemployment costs continue to average about \$17,000 per year,³ this reserve – at its currently funded level – would last for nearly 14 years, assuming that taxes were no longer levied to fund this cost. We question the reasonableness of reserving this level of funding for this purpose.

Retirement Contribution Reserve — GML authorizes the Board to create a retirement contribution reserve to finance retirement contributions payable to the New York State and Local Employees' Retirement System (ERS). The District cannot include the cost of financing contributions for employees covered by the New York State Teachers' Retirement System. A portion of the funds in this reserve may be transferred to certain other reserves in accordance with statutory requirements.

As of June 30, 2013, the reserve had a reported balance of \$455,367. The District has incurred increasing contribution costs for ERS over the last five years. However, the District did not charge any part of its ERS expenditures, totaling \$315,137 in the 2012-13 fiscal year, to this reserve. Instead, the District paid these costs from general fund appropriations, funding them through the annual tax levy. Given the absence of a formalized plan detailing the need and expected use of these funds, we question the need for this reserve.

EBALR — GML requires that the EBALR be used only for the cash payment of accrued and unused sick, vacation and certain other accrued but unused leave time earned by employees, as well as expenses related to the administration of the reserve. To be funded from this reserve, the accrued and non-liquidated benefits must be due and payable to the employee upon separation from service. The Board is responsible for ensuring that the balance in this reserve is appropriate, and the basis of funding is adequately supported by the monetary value of accrued leave time due as cash payments to employees upon separation from service.

As of June 30, 2013, the District had a balance of \$986,234 in the reserve. The District provided supporting documentation for \$632,582 in long-term compensated absences. However, the District's documentation excluded potential liabilities of \$175,778. As such, this reserve is overfunded by a total of \$177,874.

By maintaining excessive and/or unnecessary reserves – combined with ongoing budgeting practices that generate repeated surpluses – the Board and District officials have withheld significant funds from

³ Unemployment costs totaled \$9,933 for fiscal year 2012-13.

productive use, levied unnecessarily high taxes and compromised the transparency of District finances to taxpayers.

Recommendations

1. The Board and District officials should develop realistic expenditure and fund balance estimates for the annual general fund budget.
2. District officials should develop comprehensive policies related to the establishment and use of reserve funds. These policies should outline the optimal or targeted funding levels and the conditions under which the funds will be used or replenished.
3. The Board and District officials should review all reserves and determine if the amounts reserved are necessary, reasonable and in compliance with statutory requirements.
4. District officials should develop a plan for the use of the surplus balances in the reserve funds identified in this report in a manner that benefits District taxpayers. Such uses could include, but are not limited to:
 - Increasing other necessary reserves,
 - Paying off debt,
 - Financing one-time expenses, and
 - Reducing District property taxes.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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

Cassadaga Valley Central School

PO Box 540, 5935 Route 60
Sinclairville, New York 14782-0540

Interim Superintendent of Schools
THOMAS W. SCHMIDT

716-962-5155, FAX 716-962-5976
cvweb.wnyric.org

Business Administrator
DEBRA McAVOY

High School Principal TARA DiDOMENICO 962-8581	Middle School Principal RICHARD SIEGEL 962-8581	Sinclairville Elementary JOHN KWIETNIEWSKI 962-5195	Director of Special Programs, & Gr. PK-1 JOSH GILEVSKI 962-8581	Transportation ROBERT GILKINSON 962-5185	Buildings & Grounds THOMAS ZANGHI 962-8581
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November 22, 2013

Office of the State Comptroller
295 Main Street
Buffalo NY 14203-2510

To whom it may concern:

The Cassadaga Valley Central School District Board of Education and Administration appreciates the extensive time and resources the Comptroller's Office has committed to the audit of our financial condition. The Board of Education has reviewed the report and has given substantive thought and consideration to the findings. The District is pleased that, following your staff's extensive review of aspects of the District's fiscal operations, there was not a single identified instance of financial irregularity. In many respects, the findings contained in the Audit Report merely reflect the Comptroller's philosophical or policy perspectives on school district budgeting and fiscal operations. Nonetheless, the District will evaluate the exceptions identified in the Audit Report and will engage in corrective action as appropriate.

At the outset, it is important to recognize that the Board and the Administration have at all times acted in the best interests of the District and its taxpayers with regard to the budgeting process. The District has conservatively approached the budget process to ensure, to the extent possible, that the District's educational program would not be disrupted by budgetary shortfalls, and that the District's taxpayers would not be subjected to wildly fluctuating tax rates. The analysis in the Audit Report has the benefit of after-the-fact hindsight which clearly does not reflect the reality faced by the District during the budgetary process over the past several years. In addition, the imposition of the state tax levy cap, and the real possibility of a tax levy freeze upon the adoption of a contingency budget, requires prudence and caution in the District's budgetary approach, as does the continued volatility of the current economic environment.

The District has budgeted responsibly in light of these factors, and while facing the reality of multiple unknowns in the process over the past several years including lack of employment contracts with most employees for multiple years, unknown special education placements based on the highly transient nature of many of our students, escalating pension and insurance costs, the lack

of reliable State aid numbers and severe cuts to State aid for poor rural school districts in our situation. The district has been proactive in trying to control costs by reducing many positions, cutting programs and supplies and closing an elementary school building.

The Board does agree that it is important to put plans into place to carefully monitor and plan the use of fund balance as we approach financial insolvency.

Certain aspects of the audit report require a more specific response. For instance, we would like to comment regarding Table 1 and the budget versus actual expenditure and to clarify that the \$6.3 million that represents the difference is not \$6.3 million that the district has on hand, the difference was utilized repeatedly in the subsequent yearly budgets. In addition, we would like to make some notations regarding Table 2. Please note the decreases in actual revenue over the 5 year period. Additionally, for fiscal years 2010-11, 2011-12 and 2012-13, the District experienced an operating deficit for the three years of \$86,842. Our total fund balance is lower than schools our size on average across NY State. Also, please note the reduction of \$366,303 in appropriated fund balance for 2012-13.

See
Note 1
Page 14

The district would appreciate consideration of the establishment of reserves that allow school districts more flexibility in funding liabilities such as Other Post Employment Benefits (OPEB), which our actuary calculates our liability as \$19 million. We appreciate the Employee Benefit Reserve, but there is a need for a Teachers' Retirement System reserve, which is the largest growing cost for our annual budget. The ability to set money aside that is easily accessible for these purposes would be beneficial, as the restrictions on the Employee Benefits Accrued Liability Reserve (EBALR) make it difficult to access funds.

The audit report also appears to question the District's use of appropriations funded through the tax levy (and, presumptively state aid and other revenues), to pay for items for which reserve monies may also be used. The District is not aware of any statutory limit on the duration over which monies can remain in these types of reserves, and the District's utilization of these reserves is fully consistent with the fact that such reserves are intended to serve as "savings accounts" to hold monies for future needs. There are statutory or practical inconsistency with both holding monies in a reserve while also funding a similar purpose through the annual budget, particularly where such reserves are intended to be utilized to blunt the tax impact of future spikes in the annual amounts necessary to fund such purposes. In addition, the claim that the EBALR reserve is "overfunded" clearly represents a subjective judgment, as the current snapshot of the District's long-term compensated absences fails to take into account the increase in that liability that can be expected from things such as future salary rate or step increases.

See
Note 2
Page 14

See
Note 3
Page 14

Sincerely,

S. Carl Perry
President, Board of Education

APPENDIX B

OSC COMMENTS ON THE DISTRICT'S RESPONSE

Note 1

The purpose of Table 1 is to show the major cause of the annual operating surpluses – consistent overestimation of expenditures. The District budgeted each year to use a portion of the cumulative surplus towards the ensuing year's budget which, if used, should have resulted in an operating deficit and subsequent reduction of the District's surplus. However, because expenditures were significantly overestimated, surplus was only actually used in one of the years we reviewed, and, even then, the amount used was much less than budgeted. The District should develop estimates for expenditures and utilize unexpended surplus funds in a manner that best serves the District and its taxpayers when developing the annual budget.

Note 2

As indicated in the OSC publication *Local Government Management Guide – Reserve Funds*, dated January 2010, “The practice of planning ahead and systematically saving for capital acquisitions and other contingencies is considered prudent management. . . . An important concept to remember is that a reserve fund should be established with a clear intent or plan in mind regarding the future purpose, use and, when appropriate, replenishment of funds from the reserve. Reserve funds should not merely be a ‘parking lot’ for excess cash or fund balance.” Our audit found that the District does not have a written plan in place with a clear intent or plan regarding the purpose, use and replenishment of reserve funds.

Note 3

Fiscal prudence dictates that the balance of the EBALR should not exceed the long-term portion of the liability for compensated absences. According to the GASB statement 16, the compensated absences liability generally should be calculated based on the pay or salary rates in effect as of the balance sheet date.

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess the adequacy of the internal controls put in place by officials to safeguard District assets. To accomplish this, we performed an initial assessment of the internal controls so that we could design our audit to focus on those areas most at risk. Our initial assessment included evaluations of the following areas: financial condition, cash receipts and disbursements, payroll, cafeteria operations, transportation and information technology. During our initial assessment, we interviewed appropriate District officials, performed limited tests of transactions, and reviewed pertinent documents such as District policies, Board minutes and financial records and reports.

After reviewing the information gathered during our initial assessment, we determined where weaknesses existed and evaluated those weaknesses for the risk of potential fraud, theft and/or professional misconduct. We then decided upon the reported objective and scope by selecting for audit those areas most at risk. We selected financial condition for further audit testing. We examined District records and reports for the period July 1, 2008 to August 5, 2013. To accomplish our objective, we performed the following procedures:

- We interviewed District officials to gain an understanding of the processes and procedures in place over the District's financial management.
- We compared ST-3 reported amounts to the District's externally audited financial statements and bank statements to verify reliability.
- We reviewed ST-3 reports for the audit period to document fund balance, reserve funds, revenues and expenditures.
- We reviewed the tax warrants, receipts and levy increases.
- We compared fund balance to the ensuing year's appropriations to determine if the District was within the statutory limit.
- We reviewed Board minutes and resolutions, as well as other documentation, to determine that reserve funds were created, funded and expended properly.
- We performed budget-to-actual comparisons of revenues and expenditures to determine if there were operating surpluses or deficits and to determine if the budgets were realistic and supported.

We conducted this performance audit in accordance with generally accepted government auditing standards (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 D

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