



Amherst Central School District Financial Condition

Report of Examination

Period Covered:

July 1, 2012 – May 31, 2016

2016M-167



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

September 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 Amherst 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 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 Amherst Central School District (District) is located in the Towns of Amherst and Cheektowaga in Erie County. The District is governed by an elected seven-member Board of Education (Board), which 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 and is responsible, along with other administrative staff, for the District's day-to-day management under the Board's direction. The Business Administrator is responsible for accounting for the District's finances, maintaining accounting records and preparing financial reports.

The District operates four schools with approximately 2,900 students and 540 employees. The District's general fund budgeted appropriations for the 2015-16 fiscal year were \$53.6 million, which were funded primarily with real property taxes, State aid and sales tax.

Objective

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

- Did District officials effectively manage District finances by ensuring budgets were realistic and fund balance and reserve levels were reasonable?

Scope and Methodology

We examined the District's financial records and budgeting practices for the period July 1, 2012 through May 31, 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 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. As indicated in Appendix A, District officials did not agree with some aspects of our report but generally agreed with our recommendations. 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 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, Superintendent and Business Administrator are responsible for properly managing the District's finances. This includes adopting realistic budgets and maintaining reasonable amounts of fund balance and reserves. Fund balance represents the cumulative residual resources from prior years that can, and in some instances must, be used to lower property taxes for the ensuing year. A school district may retain a portion of fund balance, referred to as unrestricted fund balance, but must do so within the legal limit established by New York State Real Property Tax Law (RPTL). RPTL limits the amount of unrestricted fund balance for school districts to 4 percent of the ensuing year's budget. A school district also can legally set aside and reserve portions of fund balance to finance future costs for a variety of specified objects or purposes.

District officials are generally managing fund balance effectively and the Board has adopted reasonable budgets. However, we identified improvement opportunities and areas the Board should continue to monitor. District officials have reduced unrestricted fund balance to within the statutory limit. However, the Board did not appropriately budget for certain expenditures totaling approximately \$1.4 million (2.6 percent of 2015-16 appropriations) and did not properly monitor spending during the year. As a result, the District is at risk of incurring expenditures in excess of 2015-16 appropriations and depleting its remaining unrestricted fund balance.

We also reviewed the 2016-17 budget and found that the District is taking positive steps toward replenishing fund balance. The District's 2016-17 budgeted appropriations increased by about \$2 million, or 3.8 percent, but estimated State aid revenues also increased by more than \$4 million, or 33 percent. Therefore, the Board did not appropriate fund balance and was able to lower the tax levy slightly (less than half of 1 percent). Finally, we reviewed the District's reserve funds and found that the District improperly used more than \$330,000 from one reserve and overfunded two reserves with balances totaling \$954,000.

Budgeting and Fund Balance

The Board and District management are responsible for developing realistic estimates of expected revenues and expenditures in the annual budget and for ensuring that the amount of unrestricted fund balance is in compliance with the statutory limit. Accurate budget estimates help ensure that the real property tax levy is not greater than necessary. Once the Board has adopted the budget, it must monitor it to ensure that the District's financial operations remain on course.

We compared the adopted budget with actual operating results for fiscal years 2012-13 through 2014-15 and found that budget estimates were reasonable. Revenue and appropriation estimates were, on average, within 1.5 percent of actual revenues and expenditures.

District officials have also effectively used fund balance and have demonstrated a trend towards maintaining unrestricted fund balance within the RPTL limit. As of June 30, 2013, unrestricted fund balance was more than 6 percent of the ensuing year's budget, exceeding the statutory limit by \$1.2 million or 2 percentage points, as indicated in Figure 1. The District realized an operating surplus totaling \$737,000 during 2012-13 and small operating deficits of \$234,000 during 2013-14 and \$13,000 during 2014-15. As a result, the District incurred a net cumulative operating surplus of \$490,000 and total fund balance increased slightly from approximately \$7.8 million as of July 1, 2012 to approximately \$8 million as of June 30, 2015.

Figure 1: Unrestricted Fund Balance at Year-End			
	2012-13	2013-14	2014-15
Beginning Fund Balance	\$7,791,006	\$8,406,750	\$8,172,816
Add: Operating Surplus/(Deficit)	\$736,903	(\$233,934)	(\$12,845)
Less: Unbudgeted Transfers	\$121,159	\$0	\$125,000
Ending Fund Balance	\$8,406,750	\$8,172,816	\$8,034,971
Less: Restricted Funds	\$3,857,182	\$5,359,895	\$4,637,767
Less: Nonspendable Fund Balance	\$0	\$0	\$2,468
Less: Encumbrances	\$214,264	\$276,696	\$284,431
Less: Appropriated Fund Balance for the Ensuing Year	\$1,156,359	\$318,712	\$1,626,513
Unrestricted Funds at Year-End	\$3,178,945	\$2,217,513	\$1,483,792
Ensuing Year's Budgeted Appropriations	\$49,473,637	\$50,773,367	\$53,627,100
Unrestricted Funds as Percentage of Ensuing Year's Budget	6.4%	4.4%	2.8%

However, District officials reduced unrestricted fund balance to within the RPTL limit by transferring approximately \$500,000 to the capital reserve and \$400,000 to the repair reserve. As a result, as of June 30, 2015, the District was able to reduce unrestricted fund balance to approximately \$1.5 million, less than 3 percent of the ensuing year's budget.

The District appropriated more than \$1.6 million of fund balance to finance operations during the 2015-16 fiscal year. We examined budgeted appropriations and revenue estimates and identified approximately \$1.4 million in salary-related and debt service costs that were not included in the adopted budget (2.6 percent of total appropriations). As a result, the District will most likely use all of its appropriated fund balance and will need to reduce spending in

other areas to avoid exceeding its authorized budget and depleting remaining unrestricted fund balance.

District officials told us that the teacher salary increases had not been anticipated and were agreed upon after year-end. Therefore, they did not include these increases in the budget. During the summer of 2015, the District and the teachers' union agreed to new contract terms that resulted in base salary increases and increased retirement contributions totaling more than \$1 million (6 percent more than budgeted) payable during 2015-16. The Business Administrator also underestimated debt service costs by approximately \$341,000 (11 percent) even though the District's financial advisors had provided the District with estimated debt service payment amounts at the time the budget was developed.

Further, the Board has not received or reviewed budget status reports since May 2015. The Board should be reviewing budget status reports monthly. We reviewed the last budget status report provided to the Board and found that it did not include projected year-end variances and did not match the District's accounting records. Additionally, beginning in February, District officials should begin to project fund balance in planning the next fiscal year's budget to determine the amount of fund balance that will be available to finance operations in the ensuing year. We found that the Board did not receive financial reports with projected fund balance. Without this financial information, the Board is unable to properly monitor the District's financial condition or adequately plan for the ensuing year's budget.

We reviewed the District's 2016-17 budget and determined that appropriations increased by about \$2 million or 3.8 percent. However, estimated State aid revenues also increased by more than \$4 million or 33 percent. Therefore, the Board did not need to appropriate fund balance to help finance operations in the 2016-17 budget and lowered the tax levy slightly (less than half of 1 percent). These are positive steps toward replenishing fund balance.

Reserves

Money set aside in reserves must be used only in compliance with statutory provisions that determine how reserves are established, funded, expended and discontinued. Generally, school districts should maintain reserve balances that are reasonable. Funding reserves at greater than reasonable levels contributes to real property tax levies that are higher than necessary because the excessive reserve balances are not being used to fund operations.

As of June 30, 2015, the District reported six reserves totaling approximately \$4.6 million. We analyzed the reserves for reasonableness and found that more than \$330,000 had been used

improperly from one reserve and the balances of two reserves totaling \$954,000 were excessive compared to the potential costs for which those reserves were established. These excess reserve funds could be transferred to other legally established reserves, as applicable and in accordance with statute, or used to reduce the tax levy.

Employee Benefit Accrued Liability Reserve (EBALR) – General Municipal Law authorizes school districts to create this reserve to fund the cash payment of accrued and unused sick, vacation and certain other leave time owed to employees when they separate from school district employment. To be funded from this reserve, the accrued and unliquidated benefits must be due and payable to an employee upon separation from service. District officials are responsible for ensuring that the balance in the EBALR is adequately supported.

As of June 30, 2015, the reserve balance was approximately \$1.8 million and the District's reported long-term compensated absence liability was \$2 million. Although the reserve is reasonably funded, the District has used \$330,365 from the reserve improperly to pay for retiree benefits not related to accrued leave, such as years of service awards, early retirement incentives and medical waivers. Funds that are restricted in an EBALR can only be used toward their intended purpose (separation payments based on accumulated leave balances).

Capital Reserve – Education Law authorizes the establishment of this reserve to accumulate resources for future capital projects, subject to the approval of school district voters. As of June 30, 2015, the District had one capital reserve with a total balance of \$500,000. The District properly established the capital reserve and has not exceeded funding limits. However, the proposition establishing the reserve was generally vague and not sufficiently specific because it did not identify the specific capital project that the reserve fund would be used for.

While the District established the capital reserve in 2007, the District did not fund the reserve until 2014. The District could not demonstrate any immediate capital projects or plans for which these funds could be used. Although there is an ongoing capital project, the District is not using the funds in the capital reserve to help finance the cost of the project. As such, we question the continuation of adding surplus funds to this reserve. While it is a prudent practice for the District to save for future capital projects, retaining more funds than necessary is an unwarranted retention of District residents' funds that could be used towards a more beneficial purpose. If voters determine that the original purpose for which the capital reserve was established is no longer needed, the reserve may be liquidated.

Unemployment Insurance Reserve – General Municipal Law authorizes the establishment of this reserve to reimburse the New York State Unemployment Insurance Fund for payments made to claimants on a school district’s behalf. The balance of this reserve as of June 30, 2015 was \$454,000. While District officials have used the reserve to pay for unemployment claims and reduced the balance each year, the reserve will still last for more than 25 years if unemployment costs continue to average approximately \$17,000 per year. Therefore, the District should consider reducing this reserve to a more reasonable level and use excess funds towards a purpose more beneficial to District residents.

While it is prudent to provide for unforeseen circumstances, overfunding reserves results in taxes being higher than necessary because the excessive balances are not being used to fund operations.

Recommendations

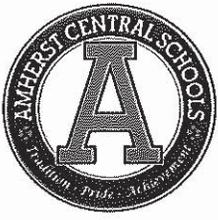
The Board should:

1. Conduct a careful and thorough review of the monthly budget status reports and review fund balance projections to develop the ensuing year’s budget and to monitor the District’s financial condition.
2. Ensure that reserve fund balances are maintained at reasonable levels and take appropriate action, in accordance with statute, to reduce reserves with excess funds.
3. Restrict the use of reserves to authorized expenditures.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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



Amherst Central School District

Anthony J. Panella
Superintendent

Melanie A. Conley
School Business Administrator

July 12, 2016

Office of the State Comptroller
Buffalo Regional Office
Jeffrey D. Mazula, Chief Examiner
Buffalo, NY 14203-2510

Dear Mr. Mazula:

The Amherst Central School District is in receipt of the draft audit report prepared by the Office of the State Comptroller. On behalf of the Board of Education, Administration, Faculty and Staff, we would like to thank the Comptroller's office for their professionalism and courtesy in conducting their audit. The Amherst Central School District is pleased that the State Comptroller's audit did not identify any instances of fraud or misappropriation, nor did the audit identify any instances of waste or misuse.

We have found that the comments in the audit do not include all of the information and only focus on some of the facts. The following is Amherst Central School District's response to some points addressed in the audit. It is our hope that the reader of the report will obtain all of the information in our response.

The following responses pertain to the comments on Budgeting and Fund Balance:

On June 14, 2016 Amherst Central School District was recognized by Business First as the seventh most cost effective school district out of 96 in the WNY region. We believe that in an era of tax caps and state aid restrictions, which for Amherst total more than \$ 41.8 million over the past six years, to maintain programs and plan for a stable fiscal future is no small feat.

As stated in the report, "Revenue and appropriation estimates were, on average, within 1.5 percent of actual revenues and expenditures." To operate with 98.5 percent accuracy in a fiscally turbulent time in NYS is something that we are very proud of.

The Amherst CSD recognizes that as of June 30, 2013 we did exceed the statutory limit in unrestricted fund balance by 2%. The District had developed an ensuing year's budget plan which was reviewed by our external auditors in order to keep the district fiscally sound and weather the storm of \$1,500,000 in state aid reduction, increased employer retirement contributions, and a restrictive tax cap.

As a result, the District did indeed reduce the unrestricted fund balance by means of appropriating those funds in a designation entitled "Assignment for Ensuing Year's Budget". We believe that this method was appropriate. We can also confirm that this process was shared with the public during our budget

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presentations and hearings. The OSC report implies that the district transferred funds to the capital and repair reserves, which is not the case.

See
Note 1
Page 14

During the summer of 2015, the District and the teachers' union agreed to new contract terms. Since NYS requires school districts to adopt budgets in April of the previous year, the budget was adopted and voter approved prior to the teacher union contract settlement. However, the District had built in budgetary contingencies and identified savings opportunities in other areas to avoid exceeding the authorized budget.

The comment regarding the "underestimate of debt service costs by approximately \$341,000 even though debt service schedules with accurate payment amounts were available at the time the budget was developed" is absolutely incorrect and not true. A bond anticipation note was issued in June 2015. At the time the budget was developed the note had not even gone to market.

See
Note 2
Page 14

During budget development our financial advisers gave us an estimate of the interest rate and payments that may be required. The estimate was budgeted. The statement in this audit report does not take into account that the district received a premium which offsets this difference.

See
Note 3
Page 14

It has been brought to our attention that the last budget status report given to the Board of Education was in May 2015. This was an honest oversight. The district will reinstate the report being sent to the Board of Education.

Finally, district officials showed representatives from the OSC that we do project year end variances and fund balance. Even after proving that information does exist, the inaccurate comment remains. There is reference that the budget status report does not match accounting records in 2015. The district had its annual external audit for the fiscal year 2014/15 and all is balanced. The District has requested that the OSC show us where they found the discrepancy, as we do not agree. To date of this response, no one from the OSC has contacted the District to show us their findings.

See
Note 4
Page 14

The following responses pertain to the comments on Reserves:

Employee Benefit Accrued Liability Reserve (EBALR)

In this audit, it is the interpretation of the OSC that the types of expenditures that may be put through the EBALR are separation payments based on accumulated leave balances. However, the allowable expenditures according to the OSC Local Government Management Guide on Reserve Funds are as follows:

Purpose: To pay for any accrued "employee benefit" due an employee on termination of the employee's service.¹⁶ Expenditures may be made from an employee benefit accrued liability reserve fund for the payment of all or part of the cost, including interest, of:

- (a) The cash payment of the monetary value of accumulated or accrued and unused sick leave, holiday leave, vacation leave, time allowance granted in lieu*

of overtime compensation and other forms of payment for accrued leave time and benefits due to a municipal employee upon termination of municipal employment and separation from service "as required by ordinance, local law, collective bargaining agreement or Section six of the civil service law"

(b) The reasonable costs of the administration of the reserve fund

(c) Expert or professional services rendered in connection with the investigation, adjustment or settlement of claims, actions or judgments relating to claims for accrued employee benefits.

The District's interpretation of the above OSC language was that we could pay, from this reserve, benefits due to an employee upon termination which would include years of service awards, early retirement incentives and medical waivers. These are all benefits upon retirement according to collective bargaining agreements. The two OSC interpretations seem to differ. The result is that we paid these incentives out of this particular reserve thus reducing the amount in the reserve. The alternative would have been to pay them from the budget, therefore reducing the fund balance. Either way these were benefits that were paid according to contract and were not inappropriately disbursed. In addition, all activity that takes place in all reserves is annually audited by an external auditing firm. There have been no findings of inappropriate disbursements under the annual audit.

See
Note 5
Page 14

Capital Reserve

The capital reserve was established appropriately. The proposition establishing the reserve was drafted by our attorneys. Furthermore, the reserve was funded legally in 2014. There is no law indicating that the reserve has to be funded the same year in which it is established. The District worked within our means to fund the reserve in 2014. Had we not had the gap elimination adjustment abruptly imposed on schools in 2010, reducing state aid on average of \$1.5 million for Amherst annually we may have been able to fund this reserve sooner.

In addition, the District has been publicly transparent in the plans for this reserve to be for a capital project that will include the replacement of our turf and track. We have deferred the utilization of this reserve in order to obtain the fullest amount of building aid to be responsible to our local taxpayers. The use of this reserve is scheduled to be with a capital project that will be put before voters later this calendar year.

Unemployment Insurance Reserve

This reserve was established at a time when the Amherst Central School District was facing the potential of 20+ layoffs due to reduced revenues in the form of loss in state aid and the restrictive tax cap, coupled with unfunded mandates and higher employer contributions to the state retirement funds.

Recommendations:

1. Conduct a careful and thorough review of the monthly budget status reports and review fund balance projections to develop the ensuing year's budget and to monitor the District's financial condition.

Response: Budget status reports will go to the Board of Education. The Amherst Central School District will continue to review the fund balance projections and continue to utilize that information for developing future budgets.

2. Ensure that reserve fund balances are maintained at reasonable levels and take appropriate action, in accordance with statute, to reduce reserves with excess funds.

Response: The District will continue to manage reserves in order to provide the fiscal stability and leveled programs our taxpayers' desire.

3. Restrict the use of reserves to authorized expenditures.

Response: The Amherst Central School District will work with our external auditor to ensure that expenditures are appropriate.

Conclusion:

Amherst is a district of tradition, pride, and achievement. We work diligently to maintain the tradition of great programs. We take pride in every aspect of what we do. We focus on improving our achievement. It is evident that our taxpayers' are pleased in the job we are doing given the 87.6% passage rate of our recent budget. It is evident that we are managing the finances appropriately given our Moody's bond rating of Aa3, in addition to being recognized by Business First as the seventh most cost effective school district in WNY. All of this great work continues even with the difficulties that NYS has pushed on public education.

The Amherst Central School District is pleased with the overall results of the Comptroller's audit. As stated earlier we are pleased that there are no instances of fraud or misappropriation, nor did the audit identify any instances of waste or misuse. We believe that our financial management will continue to provide the fiscal stability needed to provide the great education our taxpayers' have embraced.

Sincerely,

Anthony J. Panella
Superintendent of Schools

APPENDIX B

OSC COMMENTS ON THE DISTRICT'S RESPONSE

Note 1

The District transferred \$400,000 to the repair reserve and \$500,000 to the capital reserve, which reduced unrestricted fund balance to within the statutory limit as of June 30, 2015.

Note 2

The District's financial advisor provided the Business Administrator with information to properly estimate debt service payments. We modified the final audit report to reflect this information.

Note 3

The Business Administrator did not properly account for bond anticipation note premiums. Generally, a premium received upon issuance of a bond anticipation note may be applied to either the payment of principal and interest or for any purpose for which the debt was authorized. However, premiums received should be treated as a distinct "other financing source" and reported separately in a debt service fund.

Note 4

District officials showed us schedules with fund balance projections but could not demonstrate that the projections were provided or reported to the Board. The last budget status report provided to the Board did not match the District's accounting records. District officials had modified the report to include expenditures not yet recorded in the District's accounting records as of month end. We contacted the Business Administrator on several occasions to discuss this matter and other concerns, but District officials did not want to update their response letter accordingly.

Note 5

All the recommendations in the report are consistent with the guidance contained in our *Local Government Management Guide (LGMG) – Reserve Funds*. While page 2 of the District's response includes a reference to footnote 16 from the *LGMG – Reserve Funds*, District officials did not include the text from that footnote. The footnote indicates that lump sum payments calculated in a manner unrelated to accrued, unliquidated leave time credits are not payable from the EBALR fund.

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

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

- We interviewed District officials and reviewed Board minutes, policies and procedures to obtain an understanding of the District's budgeting and financial management practices.
- We reviewed the last three years of financial data and budgets to evaluate fund balance and reserve fund levels and to determine the District's operating results.
- We compared budgeted appropriations and estimated revenues with the actual results of operations to determine if budget estimates were reasonable.
- We reviewed the District's tax levy and determined the annual change in the real property tax levy from fiscal years 2012-13 through 2015-16.
- We reviewed and analyzed fund balance and reserve balances to determine whether the District complied with applicable statutes and to determine if the balances were reasonable.
- We reviewed the 2015-16 adopted budget and projected operating results to year-end to determine if any significant expenditures were excluded from the budget.

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 D

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