



Tully Central School District Financial Management

Report of Examination

Period Covered:

July 1, 2014 – December 31, 2015

2016M-359



Thomas P. DiNapoli

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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 Tully 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 Tully Central School District (District) is located in the Towns of Preble and Truxton in Cortland County and the Towns of Fabius, LaFayette, Onondaga, Otisco, Spafford and Tully in Onondaga County. The District is governed by the Board of Education (Board), which is composed of seven elected members. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the District's chief executive officer and is responsible, along with other administrative staff, for the District's day-to-day management under the Board's direction. The School Business Administrator (Business Administrator) is responsible for managing the finance-related operations under the direction of the Superintendent and the Board.

The District operates two schools with 858 students and 188 employees (full- and part-time). The District's budgeted appropriations for the 2015-16 fiscal year were \$19.7 million, which were funded primarily with real property taxes and State aid.

Objective

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

- Did the Board and District officials effectively manage the District's finances by ensuring that budget estimates and fund balances were reasonable?

Scope and Methodology

We examined the District's financial records for the period July 1, 2014 through December 31, 2015. We expanded our scope period back to July 1, 2012 to analyze financial trends.

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 agreed with our recommendations and indicated that 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 Board, Superintendent and Business Administrator are accountable to residents for the use of District resources and are responsible for effectively planning and managing the District's financial operations. One of the most important tools for managing the District's finances is the budget process. Complete and accurate budget information helps residents make informed decisions when voting on the budget. The Board is responsible for adopting realistic budgets and for ensuring that fund balance (cumulative residual resources from prior fiscal years) does not exceed the amount allowed by law. 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.

Additionally, districts are legally allowed to establish reserves and accumulate funds for certain future purposes (for example, capital projects or retirement expenditures). Prudent fiscal management includes maintaining sufficient and appropriate reserve balances required to address these needs. Finally, the Board should prepare a multiyear financial plan that projects future revenues, expenditures and fund balance amounts.

The Board and District officials need to improve the budgeting process to ensure that budget estimates and fund balance are reasonable to effectively manage the District's financial condition. The Board and officials overestimated expenditures by approximately \$4.1 million and underestimated revenues by approximately \$900,000 from 2012-13 through 2014-15, which generated more than \$5 million in operating surpluses. Further, the Board and officials increased the tax levy by almost \$1.1 million (13.7 percent) over these years. As a result, approximately \$2.6 million of appropriated fund balance was not used to finance operations.

From 2012-13 through 2014-15, District officials reported appropriated fund balance totaling \$450,000 and made unbudgeted transfers totaling more than \$2.1 million to the District's reserves, which compromised the transparency of the District's finances.

Additionally, three District general fund reserves, with balances totaling over \$2.9 million as of June 30, 2015, were overfunded or potentially unnecessary. Further, the Board did not adopt a multiyear financial plan allowing it to identify developing revenue and expenditure trends, set long-term priorities and goals, avoid large fluctuations in tax rates and more effectively manage the use of fund balance and reserves.

Budgeting

The Board and District officials are responsible for preparing and presenting the District’s budget for public vote. In preparing the budget, District officials must estimate the amount the District will receive in revenues (e.g., State aid), estimate how much fund balance will be available at fiscal year-end (some or all of which may be used to fund the subsequent year’s appropriations) and determine the amount of real property taxes to be levied. Complete and accurate budget information helps residents make informed decisions when voting on the budget.

Reserve funds are typically funded from amounts raised through the annual budget process, transfers from unexpended balances of existing appropriations and surplus funds. Ideally, amounts to be placed in reserve funds should be included each year in the annual budget.

Making clear provisions to raise resources for reserve funds in the proposed budget increases transparency and gives voters and residents the opportunity to learn the Board’s plan for funding reserves. Accurate budget estimates help ensure that the real property tax levy is not greater than necessary. Unrealistic budget estimates can mislead District residents and significantly affect the District’s year-end unrestricted fund balance and financial condition.

The Board annually adopted unrealistic budgets. For the 2012-13 through 2014-15 fiscal years, District officials overestimated appropriations by about \$4.1 million and underestimated revenues by about \$900,000 for a total budget variance of more than \$5 million over these years.

Figure 1: Budget Variances

	2012-13	2013-14	2014-15	Total
Appropriations	\$17,726,006	\$18,058,021	\$19,157,347	\$54,941,374
Actual Expenditures	\$16,139,918	\$16,993,580	\$17,689,623	\$50,823,121
Overestimated Appropriations	\$1,586,088	\$1,064,441	\$1,467,724	\$4,118,253
Percentage Overestimated	9.8%	6.3%	8.3%	8.1%
Estimated Revenues	\$16,726,006	\$17,258,021	\$18,055,505	\$52,039,532
Actual Revenues	\$16,964,757	\$17,444,049	\$18,516,162	\$52,924,968
Underestimated Revenues	\$238,751	\$186,028	\$460,657	\$885,436
Percentage Underestimated	1.4%	1.1%	2.5%	1.7%
Total Budget Variance	\$1,824,839	\$1,250,469	\$1,928,381	\$5,003,689

District officials also planned to include funding provisions in the budgets each year that were unavailable. Officials planned to appropriate \$1 million of fund balance in the 2012-13 budget to fund operations or \$250,000 in excess of amount fund balance available. Officials continued this practice in the budgets for 2013-14 and 2014-

15. For 2013-14, officials planned to appropriate \$800,000 of fund balance (\$100,000 in excess of amount available), and for 2014-15 they planned to appropriate \$846,000 (about \$10,000 in excess of the amount available).

Furthermore, the adopted budgets did not include provisions for funding reserves and generated more revenue than required for District operations. Over the past three fiscal years, District officials made unbudgeted transfers to various reserves totaling about \$2.2 million.

Figure 2: Reserve Fund Balances

	2012-13	2013-14	2014-15
Retirement Contribution	\$1,252,800	\$1,608,642	\$1,608,642
Unemployment Insurance	\$1,329,063	\$995,638	\$992,393
Capital	\$485,002	\$485,002	\$785,542
Tax Certiorari	\$42,564	\$342,564	\$700,000
Repair	\$289,698	\$309,698	\$309,698
Workers Compensation	\$63,823	\$198,823	\$198,823
Employee Benefit Accrued Liability (EBALR)	\$0	\$0	\$60,000
Total	\$3,462,950^a	\$3,940,367	\$4,655,098
Increase From Prior Year	\$995,705	\$477,417	\$714,731

^a Reserve balances for the 2011-12 fiscal year totaled approximately \$2.5 million.

Despite incurring annual unplanned operating surpluses and funding reserves, the Board and officials increased the tax levy by more than \$1.1 million (13.7 percent) over the last three years, from \$8.3 million in 2011-12 to about \$9.4 million in 2014-15. As a result of these practices, budget transparency was diminished.

Unrestricted Fund Balance

Estimating unrestricted surplus funds is integral to the District's budget process because it represents resources remaining from prior fiscal years that can be used to benefit District residents. Any surplus fund balance over the statutory limit should be used to reduce the upcoming fiscal year's tax levy, pay off debt or finance one-time expenditures. District officials should not appropriate unrestricted fund balance that will not be used to fund operations or make transfers which overfund reserves simply to circumvent the statutory limit.

The District reported unrestricted fund balances that essentially complied with the statutory limit for 2012-13 through 2014-15. This was accomplished, in part, by appropriating fund balance and overfunding reserves.

Figure 3: Unrestricted Fund Balance at Year-End			
	2012-13	2013-14	2014-15
Total Beginning Fund Balance	\$3,434,608	\$4,259,445	\$4,709,912
Prior Period Adjustments	(\$2)	(\$2)	\$5
Add: Operating Surplus	\$824,839	\$450,469	\$826,539
Total Ending Fund Balance	\$4,259,445	\$4,709,912	\$5,536,456
Less: Restricted Funds	\$3,462,950	\$3,940,367	\$4,655,098
Less: Encumbrances	\$46,738	\$72,806	\$45,536
Less: Reported Appropriated Fund Balance for the Subsequent Year ^a	\$150,000	\$150,000	\$150,000
Total Unrestricted Funds at Year-End	\$599,757	\$546,739	\$685,822
Subsequent Year's Budgeted Appropriations	\$18,058,021	\$19,157,347	\$19,692,212
Unrestricted Funds as Percentage of Subsequent Year's Budget	3.3%	2.9%	3.5%
^a Actual appropriated fund balance included in the subsequent year's budgets were \$800,000 for 2012-13, \$846,000 for 2013-14 and \$996,650 for 2014-15.			

Appropriating unrestricted fund balance and reserves to finance operations should result in a planned operating deficit. However, the District's operating surpluses did not reduce the amount of unrestricted fund balance and reserves. By the end of the 2014-15, the District overfunded its reserves by \$2.9 million.

The District's practice of annually appropriating fund balance that was not needed to finance operations and transferring surpluses to fund reserves in effect circumvented the statutory limitation. This resulted in significant funds being withheld from productive use and the residents not being presented with the District's true financial condition.

District officials told us that there is a need for unrestricted fund balance and the current level of reserve funds to be maintained in the event of unforeseen financial circumstances. However, the Board and District officials should ensure the amounts retained are reasonable.

Reserves

Reserve funds may be established by Board action, pursuant to various laws, and are used to provide financing for specific purposes, such as unemployment insurance and workers' compensation payments. The laws under which the reserves are established determine how the reserves may be funded, expended or discontinued. Generally, school districts are not limited as to how much money can be held in reserves. However, it is important school districts maintain reserve balances that are reasonable. To do otherwise – that is, funding reserves at greater than reasonable levels – essentially results in real property tax levies that are higher than necessary and that possibly circumvent the law.

Reserve funds are typically funded from amounts raised through the annual budget process, transfers from unexpended balances of existing appropriations and surplus money. When appropriations for transfers to reserves are not anticipated in the annual budget, a Board resolution is generally necessary to authorize the transfer of unexpended balances or surplus money into a reserve fund. The resolution should include specifics about the amount to be transferred and the reserve fund to be increased.

These resolutions help promote visibility of the Board's actions to residents. A governing board that establishes and funds reserves on a regular basis should also adopt a written policy that communicates 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.¹ Reserve fund transactions should be transparent to the public.

The Board adopted a reserve policy in 2012, which required District officials to prepare an annual report of reserve activity. This report was required to include a description of each reserve, the dates the reserve was established, the amounts of interest earned, any withdrawals made and each reserve's cash balance and projected needs for the upcoming fiscal year. In addition, the Board annually adopted a fund balance management plan before the end of each fiscal year, developed by District officials, which stated the general purpose and estimated funding level for each reserve.

However, the Board's reserve activity report failed to indicate the projected needs for upcoming fiscal years, the dates reserves were established, the amount of interest earned or the amount and date of each withdrawal, as required by the policy. While the Board approved an ending balance for each reserve in their plan, it did not adopt a detailed resolution specifying the reserve and the amount transferred. As a result, reserve activity was not transparent to District residents.

We analyzed the District's seven reserves for reasonableness and adherence to statutory requirements. The amounts retained in the repair, capital, workers' compensation and EBALR reserves appeared to be reasonable and adhered to statutory requirements. However, the retirement contribution, unemployment insurance and tax certiorari reserves appeared to be overfunded by approximately \$2.9 million.

Retirement Reserve – As authorized by General Municipal Law (GML), this reserve can be used only to pay benefits for employees

¹ For more information, please refer to our *Local Government Management Guide* available at <http://www.osc.state.ny.us/localgov/pubs/lmgm/reservefunds.pdf>.

covered by the New York State and Local Retirement System. The District cannot include the cost of financing contributions for employees covered by the New York State Teachers' Retirement System (TRS).

As of June 30, 2015 this reserve had a balance of approximately \$1.6 million. However, the Board budgeted and paid expenditures for retirement contributions from the general fund budget (\$288,000 in fiscal year 2015) and levied real property taxes rather than use funds from this reserve. Moreover, with funding at this level, District officials would be able to pay retirement expenditures for approximately five years.

The District's fund balance management plan did not indicate projected retirement needs for the upcoming fiscal year. District officials provided us with a reserve plan, after we began our audit, which was not yet approved by the Board. Further, the reserve plan included reference to proposed legislation that would allow districts to establish a reserve for TRS expenditures. The proposed legislation has not been enacted and consequently the District has no authority to set aside funds for TRS purposes.

Unemployment Reserve – This reserve was established under GML to reimburse the State Unemployment Insurance Fund for payments made to claimants on the District's behalf. As of June 30, 2015 this reserve had a balance of \$992,392.

The District's fund balance management plan stated that the District has been spending approximately \$20,000 per year on unemployment expenditures over recent years and if the reserve becomes overfunded the balance can be transferred back to the general fund. However, for 2014-15, District officials budgeted and paid unemployment expenditures of \$16,221 from the general fund and used only \$3,245 from this reserve. Based on the average cost level, the District's current reserve balance would cover unemployment expenditures for approximately 49 years. As a result, we question the necessity for the funds the Board retained in this reserve.

Tax Certiorari – Education Law authorizes districts to establish a reserve to pay judgments and claims for tax certiorari proceedings for the tax roll in the specific year in which the money was deposited in the reserve. Education Law further provides that money held in such a reserve fund may not exceed the amount which might reasonably be deemed necessary to meet anticipated judgments and claims arising out of tax certiorari proceedings. The law also requires that any funds not used for this intended purpose must be returned to the general fund within four years of the day the funds were deposited into the reserve.

As of June 30, 2015, this reserve had a balance of \$700,000 to pay for existing liabilities from ongoing tax assessment disputes. District officials provided us with a calculation for the actual claims and expected tax certiorari liability showing the District's total outstanding liability to be about \$346,000. As a result, the tax certiorari reserve is overfunded by approximately \$354,000.

Reserve funds should not be used as a means to store excess fund balance. The Board should balance the intent for accumulating funds for future identified needs with the obligation to ensure that residents are not overburdened. By maintaining excessive or unnecessary reserves, the Board and District officials may have levied unnecessary taxes and compromised the transparency of District finances to the residents.

Multiyear Financial Plan

It is important for District officials to develop a comprehensive multiyear financial plan to estimate the future costs of ongoing services. An effective multiyear plan projects operating and capital needs and financing sources over a three- to five-year period. Such plans allow District officials to identify developing revenue and expenditure trends, set long-term priorities and goals and avoid large fluctuations in tax rates.

A multiyear financial plan can also help District officials assess the effects and merits of alternative approaches to address financial issues, such as using unrestricted fund balance to finance operations. Long-term financial plans work in conjunction with Board-adopted policies and procedures to provide necessary guidance to employees on the financial priorities and goals set by District officials. A multiyear financial plan that is reviewed and updated annually allows District officials to better manage the use of unrestricted fund balance and reserves and provides a way to solicit public input by establishing practical goals to ensure that such use is in the best interest of District residents.

District officials have not developed a multiyear financial plan. District officials told us that they track historical data going back about 10 years for revenues, expenditures, fund balance and reserves, but they did not project any data going forward. Without a well-designed multiyear plan, it is difficult for the Board to make timely and informed decisions about the District's programs and operations.

Recommendations

The Board and District officials should:

1. Adopt budgets that realistically reflect the District's operating needs based on historical trends or other identified analysis.

2. Ensure that annual proposed budgets include the amounts of appropriated fund balance planned to fund reserves or adopt resolutions identifying specific amounts to be transferred into specific reserve funds as a way to enhance transparency to District residents.
3. Use surplus funds as a financing source for:
 - Funding one-time expenditures;
 - Funding needed reserves; or
 - Reducing District property taxes.
4. Ensure that reserve balances are maintained at reasonable levels and take appropriate action, in accordance with statute, to reduce reserves with excess funds.
5. Update the District's fund balance management plan to clearly communicate the optimal or targeted funding levels and conditions under which each reserve's assets will be used, replenished or discontinued. In addition, the plan should be revised to indicate projected needs for upcoming fiscal years, the dates the reserves were established, interest earned and the amount and date of each withdrawal, according to the District's reserve policy.
6. Develop and adopt a multiyear financial and capital plan for a three- to five-year period that addresses the District's use of fund balance and reserves. This plan should be regularly updated.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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

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December 20, 2016

Ann C. Singer, Chief Examiner
State Office Building, Suite 1702
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Binghamton, NY 13901-4417

Re: Tully CSD and the Comptroller Financial Management Audit #2016M-359 received
December 2, 2016

What follows is our response, including our Corrective Action Plan.

1. Audit Finding: Adopt budgets that realistically reflect the District's operating needs based on historical trends or other identified analysis.

District Response: We accept this recommendation. It is our position that the District has always prepared realistic budgets, which have not raised property taxes more than necessary and have stayed within the required property tax cap.

Implementation Plan: Beginning with 2015-16 Budget, the Board of Education and District Officials began the process of more closely aligning the school budget to actual expenses, based upon three year historical trends and based upon a detailed analysis of our students' educational needs.

2. Audit Finding: Ensure that annual proposed budgets include the amounts of appropriated fund balance planned to be used to fund reserves or adopt resolutions identifying specific amounts to be transferred into specific reserve funds as a way to enhance transparency to the District residents.

District Response: We accept this recommendation. In June of 2016, the Board of Education adopted a resolution, identifying specific amounts to be transferred into specific reserve funds.

Implementation Plan: Beginning with the 2017-18 Budget, the Board of Education and District Officials will begin the practice of including the amounts of appropriated fund balance planned to be used to fund reserves.

3. Audit Finding: Use surplus funds as a financing source for:
 - Funding one-time expenditures
 - Funding needed reserves
 - Reducing District property taxes

District Response: We accept this recommendation. Beginning with the 2015-16 Budget, the Board of Education and District Officials began using surplus funds to fund a Repair Reserve, a Capital Project Reserve, and to fund one-time facilities related expenditures.

Implementation Plan: Given the approximately \$25 million worth of facilities needs identified in our 2015 Building Condition Survey, the Board of Education and District Officials plan on using funds from the Repair Reserve and the Capital Project reserve to offset the local costs of addressing these facility needs.

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

District Response: We accept this recommendation. The District firmly believes in the process of establishing appropriately-funded reserves, with the intention of using reserves funds to stabilize the local tax levy, given long-term facility needs and variable expenses, such as energy costs.

Implementation Plan: Beginning with the 2015-16 Budget, the Board of Education and District Officials began the process of using existing reserve funds to pay for current budgetary expenses.

5. Audit Finding: Update the District's fund balance management plan to clearly communicate the optimal or targeted funding levels and conditions under which each reserve's assets will be used, replenished or discontinued. In addition, the plan should be revised to indicate projected needs for upcoming fiscal years, the date the reserves were established, interest earned and the amount and date of each withdrawal, according to the District's reserve policy.

District Response: We accept this recommendation. In June of 2016, District Officials revised the Fund Balance Management plan to include some of the Auditor's recommended information.

Implementation Plan: In June of 2017, District Officials will further revise the Fund Balance Management Plan to ensure that it includes all of the Auditor's recommended information as noted above.

6. Audit Finding: Develop and adopt a multiyear financial and capital plan for a three- to five- year period that addresses the District's use of fund balance and reserves. This plan should be regularly updated.

District Response: We accept this recommendation.

Implementation Plan: Beginning in the spring of 2017, District Officials will present to the Board, for adoption, a multiyear financial and capital plan for a three- to five- year period. This plan will address the District's use of fund balance and reserves, and will be reviewed by the Board on an annual basis.

In closing we would like to emphasize that your field audit team was very professional and respectful in their demands of our staff's time and assistance. Ultimately, we consider the audit as an opportunity to ensure we are utilizing proper due diligence to appropriately manage the district's finances.

Respectfully,

Robert Hughes
Tully Superintendent

Mark Drumm
Board of Education President

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

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

- We interviewed District officials to determine the processes that were in place for budget preparation and to gain an understanding of the District's financial condition.
- We analyzed three years of data filed with the Office of the State Comptroller to evaluate fund balance trends.
- We compared budget-to-actual revenues and expenditures and investigated significant variances.
- We evaluated the District's operating results and resulting fund balances for the audit period.
- We reviewed the Board minutes, resolutions and policies to gain an understanding of the process and procedures over the District's financial management and to determine if reserves were funded as authorized.
- We reviewed the District's budgets for 2012-13 through 2014-15 to determine if reserves budgeted to be appropriated were documented.
- We reviewed reserve balances used to fund budgeted appropriations and unused reserve fund balances to determine if they were returned to applicable reserves.
- We reviewed all reserves in the general fund to ensure that they were appropriately funded and in compliance with applicable legal requirements.
- We calculated the unrestricted fund balance in the general fund as a percentage of the subsequent year's appropriations to determine if the District was within the statutory limitation during 2011-12 through 2014-15.
- We reviewed the trend of real property tax rates, levies and assessments for 2011-12 through 2015-16.

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

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