

OFFICE OF THE NEW YORK STATE COMPTROLLER



DIVISION OF LOCAL GOVERNMENT  
& SCHOOL ACCOUNTABILITY

# Cleveland Hill Union Free School District

## Financial Condition

### Report of Examination

Period Covered:

July 1, 2010 — August 12, 2013

2013M-272



Thomas P. DiNapoli

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# **State of New York**

## **Office of the State Comptroller**

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### **Division of Local Government and School Accountability**

December 2013

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 operations and school district 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 Cleveland Hill Union Free School District, entitled Financial Condition. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the 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 Cleveland Hill Union Free School District (District) is located in the Town of Cheektowaga, in Erie County. The District is governed by the Board of Education (Board), which comprises 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 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 District's Business Manager is responsible for accounting for all District funds and preparing financial reports for the Board. He is assisted in these duties by two account clerks, the District Clerk, and the District Treasurer.

There are three schools in operation within the District, with approximately 1,500 students and 200 employees. The District's budgeted general fund appropriations for the 2013-14 fiscal year are approximately \$30 million, which are funded primarily with State aid, sales tax and real property taxes.

## Objective

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

- Did the Board adopt structurally balanced budgets and properly plan for and use reserve funds?

## Scope and Methodology

We evaluated the District's financial condition for the period July 1, 2010 to August 12, 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 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 indicated they planned to initiate corrective action.

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 fund public educational services for students within the district. The responsibility for accurate and effective financial planning for the use of District resources rests with the Board, the Superintendent and the Business Manager. The Board and District officials are responsible for adopting annual budgets that contain realistic estimates of appropriations and the resources available to fund them and for ensuring that fund balance does not exceed the amount allowed by law. Fund balance represents the cumulative residual resources from prior fiscal years that can, and in some cases must, 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,<sup>1</sup> but must do so within the legal limits established by Real Property Tax Law. A district can also legally set aside and reserve portions of fund balance to address long-term obligations and finance planned future costs.

For the three year period ending June 30, 2013, District officials have consistently overestimated expenditures by a total of \$12.2 million and increased the tax levy by 5.4 percent. These budgeting practices generated approximately \$2.4 million in operating surpluses, which caused unexpended surplus funds to exceed statutory limits in each of the past three years. For example, at June 30, 2013, unexpended surplus funds exceeded statutory limits by approximately \$3.2 million. Although District officials appropriated approximately \$3 million in each of the last three fiscal years to reduce the tax levy, the Board overestimated expenditures by between \$3 million and \$4 million annually,<sup>2</sup> thus negating any benefit the appropriation of fund balance would have in reducing fund balance or the property tax levy. District officials also used some of the annual operating surpluses to

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<sup>1</sup> The Governmental Accounting Standards Board (GASB) issued Statement 54, which replaces the fund balance classifications of reserved and unreserved with new classifications: nonspendable, restricted, and unrestricted (comprising committed, assigned and unassigned funds). 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, minus appropriated fund balance, amounts reserved for insurance recovery and tax reduction, and encumbrances included in committed and assigned fund balance (post-Statement 54).

<sup>2</sup> Revenues were underestimated by \$624,000 and \$45,000 for the 2010-11 and 2011-12 fiscal years, respectively and overestimated by \$1.2 million during the 2012-13 fiscal year.

fund nine reserves that, as of June 30, 2013, totaled \$4.6 million. Six of the nine reserves are over-funded.

## Budgeting and Fund Balance

The Board is responsible for preparing and presenting the District's budget, or spending plan, for public vote. The Board and District management are responsible for accurately estimating expenditures, revenues and fund balance that will be available at fiscal year-end to reduce the ensuing year's tax levy. Accurate budget estimates help ensure that the levy of real property taxes is not greater than necessary.

The estimation of fund balance is an integral part of the budget process. Unexpended fund balance represents uncommitted funds. The portion of the unexpended fund balance that is used to help finance the next fiscal year's budget is referred to as appropriated, unexpended surplus fund balance, and the remaining portion, which can be used for cash flow purposes and unanticipated expenditures, is unexpended surplus fund balance. Real Property Tax Law currently limits unexpended surplus fund balance to no more than 4 percent of the ensuing fiscal year's budget. Any surplus fund balance over this percentage should be used to reduce the upcoming fiscal year's tax levy.

We compared the District's budgeted appropriations with actual results of operations for fiscal years 2010-11 through 2012-13 and found that the District consistently overestimated expenditures totaling approximately \$12.2 million, as shown in Table 1. The majority of the overestimations were for instructional salaries (e.g., \$1.9 million in fiscal year 2012-13) and employee benefits (e.g., \$1.6 million in fiscal year 2012-13). Since these costs are driven by contractual agreements, they should be reasonably predictable and should not be dramatically overestimated.

**Table 1: Over-Estimated Appropriations**

Fiscal Year	Budgeted Appropriations	Actual Expenditures	Difference
2010-11	\$28,437,269	\$25,211,945	\$3,225,324
2011-12	\$28,983,793	\$25,140,427	\$3,843,366
2012-13	\$29,706,475	\$24,606,199	\$5,100,276
<b>Totals</b>	<b>\$87,127,537</b>	<b>\$74,958,571</b>	<b>\$12,168,966</b>

Due to the District's practice of overestimating appropriations, it has experienced a cumulative operating surplus of more than \$2.4 million for the three-year period, as shown in Table 2:

**Table 2: Results of Operations**

Fiscal Year	2010-11	2011-12	2012-13
<b>Beginning Fund Balance</b>	\$10,354,778	\$10,960,880	\$10,834,130
<b>Revenues</b>	\$25,820,681	\$25,013,678	\$26,560,995
<b>Expenditures</b>	\$25,211,945	\$25,140,427	\$24,606,199
<b>Operating Surplus/(Deficit)</b>	<b>\$608,736</b>	<b>(\$126,749)</b>	<b>\$1,954,796</b>
<b>Prior Period Adjustment – Increase/(Decrease) in Fund Equity</b>	(\$2,634)	(\$1)	\$0
<b>Year-End Fund Balance</b>	\$10,960,880	\$10,834,130	\$12,788,926
<b>Less: Unexpended Surplus Appropriated for the Next Fiscal Year</b>	\$3,208,237	\$3,795,813	\$3,795,813
<b>Less: Restricted Fund Balance</b>	\$4,679,468	\$4,433,654	\$4,629,803
<b>Unexpended Surplus Fund Balance at Year End</b>	<b>\$3,073,175</b>	<b>\$2,604,663</b>	<b>\$4,363,310</b>
<b>Fund Balance in Excess of 4 Percent Limit</b>	<b>\$1,913,823</b>	<b>\$1,416,404</b>	<b>\$3,158,839</b>

Although a total of \$10.8 million was appropriated over the three years reviewed, unexpended surplus fund balance increased from \$3.1 million to \$4.4 million because of the significantly overestimated appropriations. In addition, the Board increased the tax levy from \$11.2 million in fiscal year 2010-11 to \$11.8 million in fiscal year 2012-13, an increase of about 5.4 percent.

The District's last independent audit report contained a finding related to the District's unexpended surplus fund balance being in excess of the statutory limit. Over the past three years, the District's unexpended surplus fund balance exceeded the statutory maximum of 4 percent of the ensuing year's budget, as shown in Table 2. Maintaining fund balances that exceeded the amount allowed by law resulted in real property tax levies that were greater than necessary to fund operations.

## Reserves

Reserves may be established by the Board in accordance with applicable laws. Moneys set aside in reserves must be used only in compliance with statutory provisions which determine how reserves are established, funded, expended and discontinued. Generally, school districts are not limited as to how much money can be held in reserves; however, reserve balances must be 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. The Board is responsible for developing a formal plan for the use of its reserves, including how and when disbursements should be made, and for ensuring that appropriate documentation is maintained to account for and monitor reserve activity and balances.

As of June 30, 2013, the District had nine reserve funds with balances totaling \$4.6 million. We analyzed these reserves for reasonableness and adherence to statutory requirement and found the balances of the encumbrance, employee benefit and debt reserves to be reasonable. However, the balances in six of the nine reserves, including the capital, retirement, workers' compensation, repair, unemployment and tax certiorari reserves, totaling approximately \$2.3 million, appeared higher than necessary to fund costs that may be legally paid from these reserves.

Capital Reserve – Education Law authorizes the District to establish a capital reserve to finance any object or purpose for which bonds may be issued. The District's capital reserve was established in the fiscal year 2002-03 for change orders related to ongoing capital projects that exceeded original anticipated costs. Voters approved the use of \$865,000 from this reserve in fiscal year 2009-10 for the EXCEL capital project.<sup>3</sup> As of June 30, 2013, the balance in this reserve was \$905,168.

Since change orders related to projects that were ongoing at the time this reserve was established more than a decade ago would have been addressed, the Board's intention for setting these moneys aside no longer appears to be valid.

Retirement Reserve – This type of reserve is authorized to fund amounts due to the New York State and Local Employees' Retirement System (NYSLRS).<sup>4</sup> The District's retirement reserve was established in fiscal year 2008-09 with a reported balance of \$402,325 at June 30, 2009. District officials told us that this amount was based on a five-year analysis of expected rate increases. The District increased the reserve balance in fiscal year 2010-11 to \$678,425. For the three-year period ending June 30, 2013, the District budgeted \$1.4 million for NYSLRS costs but only incurred expenditures of \$727,601, over-budgeting \$678,151. In effect, all of the costs to fund the District's contributions to the NYSLRS have been financed by the annual tax levy. The significantly overestimated budget appropriations contributed to the increases in fund balance addressed earlier in this report. Since the District has routinely over-funded retirement costs to be financed by the tax levy and has not used the reserve to pay for any NYSLRS costs, we question the reasonableness of the entire amount, totaling \$681,136, set aside in this reserve.

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<sup>3</sup> This is a multiphase project to upgrade the District's information technology assets.

<sup>4</sup> This reserve cannot be used to pay costs associated with the Teachers' Retirement System.

Workers' Compensation Reserve – General Municipal Law authorizes the establishment of this type of reserve for payments of compensation and benefits, and medical and hospital costs based on workers' compensation claims, rather than paying annual premiums. This reserve had a reported balance at June 30, 2013 of \$304,577. The balance is almost three times the District's three-year average annual workers' compensation costs of \$111,953, which have been budgeted for and paid out of the general fund tax levy. Therefore, we question the reasonableness of the amount in this reserve.

Repair Reserve – General Municipal Law allows for the establishment of a repair reserve to fund costs associated with a non-recurring emergency. Amounts expended from this account must be repaid during the fiscal year immediately following the fiscal year in which moneys were expended. As of June 30, 2013, this reserve had a reported balance of \$253,478. The District established the repair reserve in fiscal year 2002-03 to finance a major unanticipated repair or renovation to the Community Road building, such as a roof leak. Currently, the Community Road building is rented to an outside agency. Additionally, the District budgets for repairs to the Community Road building. For example, \$5,000 was appropriated for this purpose in the fiscal year 2012-13 budget. No moneys have been spent from this reserve since it was created. We question the need for this reserve.

Unemployment Insurance Reserve – General Municipal Law authorizes the establishment of this type of reserve to reimburse the State Unemployment Insurance Fund for payments made to claimants. This reserve had a reported balance at June 30, 2013 of \$100,864, which is larger than necessary. While the District incurred unemployment costs totaling \$92,175 over the three-year period from fiscal years 2010-11 through 2012-13, these expenditures were consistently budgeted for and paid out of the general fund tax levy as routine operating costs. District officials told us they established the reserve amount based on actual expenditures incurred during the 2009-10 fiscal year, when they exceeded the budgeted appropriation. The reserve balance has remained unchanged since it was established. As such, we question the reasonableness of the amount held in this reserve.

Tax Certiorari Reserve – Education Law authorizes school districts to establish a reserve for the payment of judgments and claims resulting from tax certiorari proceedings.<sup>5</sup> Any moneys not expended

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<sup>5</sup> A tax certiorari is a legal proceeding whereby a taxpayer who has been denied a reduction in property tax assessment by a local assessment review board or small claims procedure challenges the assessment on the grounds of excessiveness, inequality, illegality or misclassification.

after four years must be returned to the general fund. As of June 30, 2013, the amount in this reserve was \$30,050. Officials indicated this reserve was in place in 2001 for an open court case at that time. No tax certiorari claims were paid from this reserve since its inception. Therefore, this reserve should be closed and the entire amount transferred to the general fund.

District officials did not have a formal plan for the use of all reserves, including how and when disbursements should be made, or optimal or targeted funding levels.

Reserve funds should not merely be used as a means to store excess fund balance. The Board should balance the intent for accumulating moneys for future identified needs with the obligation to ensure that taxpayers are not overburdened. By maintaining excessive and/or unnecessary reserves, combined with ongoing budgeting practices that generate repeated surpluses, the Board and District officials have levied unnecessary taxes and compromised the transparency of District finances to the taxpayers.

## **Recommendations**

1. The Board and District officials should develop realistic estimates of appropriations and the use of fund balance in the annual budget.
2. Board members should seek training on proper budgeting practices.
3. The Board and District officials should review reserves and transfer excess balances in compliance with statutory requirements.
4. District officials should develop a plan for the use of the excess unexpended surplus fund balance and the excess amounts in reserve funds in a manner that benefits District taxpayers and is in compliance with statutory requirements. Such uses could include, but are not limited to:
  - Paying off debt,
  - Financing one-time expenditures, 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.



# CLEVELAND HILL UNION FREE SCHOOL DISTRICT

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November 22, 2013

Office of the State Comptroller  
Robert Meller, Chief Examiner  
295 Main Street, Suite 1032  
Buffalo NY 14203-2510

Dear Mr. Meller,

The Board of Education and Administration of the Cleveland Hill UFSD would like to thank the NYS Comptroller's office for its review and recommendations of the Financial Condition of the district. In response to the review, the district immediately began working on a long range plan for the use of the excess unexpended surplus fund balance and the re-examining of its reserve funds. During the development of this plan, we will consider the recommendations of this review and the statutory requirements, to assure the long-term financial sustainability of the district. The district's main objective will be to develop and implement a plan that will maintain the long-term financial stability of the district; to assure the district facilities are protected and maintained on an ongoing basis; to support teachers and students in their efforts to increase student growth and proficiency and to also lower the tax levy for tax payers of the community.

The district has taken a very conservative approach in its budget development during the past couple of years with the uncertainty of school aid, the continuing unfunded mandates, the significant increases in employee benefits as well as the crisis among the state and federal governments. While the school budgets are adopted and cannot be modified in early April, a number of situations may and have occurred during the 15 months immediately following the adoption of our budgets. The Cleveland Hill district does understand that the unspent budget amounts have been higher than expected the last couple of years, however, the district has been very fortunate and has experienced some significant cost saving events during this time.

In developing the 2013-14 budget, the district did a 5 year review of individual appropriation line items to determine trends of the different areas of the budget, and is anticipating the unspent budget amount to be less than in the past. This will also need to be a major part of our long range plan development, so that the district is not left with an unfavorable financial outcome, at years end.

In regards to the reserve funds, as a part of the long range plan, the district will, as mentioned above, re-examine the history of these reserves to determine the intended purpose of each, and then complete a reevaluation of them.

In closing, the district will continue to work diligently towards creating and analyzing our financial systems, in an attempt to more accurately predict and project our future financial outcome, while doing so in the best interest of the students and Cleveland Hill Community.

Sincerely,

Mr. Jon T. MacSwan  
Superintendent of Schools

## **APPENDIX B**

### **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 oversight, cash receipts and disbursements, purchasing, payroll and personal services, and information technology. During the initial assessment, we interviewed appropriate District officials, performed limited tests of transactions and reviewed pertinent documents, such as District policies and procedures manuals, 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. To accomplish our objectives, we performed the following procedures.

- We interviewed District officials to obtain an understanding of the District's internal controls over financial condition, budgeting and the use of reserve funds.
- We compared budgets with actual operating results for fiscal years 2010-11 through 2012-13.
- We reviewed Board minutes, accounting records, audited financial statements, and reserve activity to determine if reserves were properly established, funded and used.
- We evaluated the methods used to fund the reserves, as well as the level of fund balance remaining as unreserved and unappropriated in the general fund, to determine whether the District complied with applicable statutes.
- We reviewed the last five years of financial information submitted to the Office of the State Comptroller.

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 C**

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