



# Letchworth Central School District

## Financial Management

### Report of Examination

Period Covered:

July 1, 2011 — October 2, 2013

2013M-332



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**

January 2014

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 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 Letchworth 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 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 Letchworth Central School District (District) is located in the Towns of Castile, Eagle, Gainesville, Genesee Falls, Pike, Warsaw and Wethersfield in Wyoming County. The District is governed by an elected nine-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 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 Administrator is responsible for accounting for the District finances, maintaining accounting records and preparing financial reports.

The District has one school in operation with 927 students and 164 full-time and 38 part-time employees. The District's budgeted general fund appropriations for the 2013-14 fiscal year total \$17.4 million, which are funded primarily with real property taxes and State aid. As of June 30, 2013, the District had eight general fund reserves and one debt reserve totaling \$10.5 million and \$1.4 million, respectively.

## **Objective**

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

- Have District officials provided for effective financial planning and management by ensuring budget estimates and reserve balances are reasonable?

## **Scope and Methodology**

We examined the District's financial activities for the period July 1, 2011 through October 2, 2013. We extended our scope back to the 2008-09 fiscal year to analyze budgets, fund balance trends and reserve account balances.

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 recommendations 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 Management

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 Administrator. 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 also can legally set aside and reserve portions of fund balance to finance future costs for a variety of specified objects or purposes.

For the five fiscal years ending June 30, 2013, District officials consistently over-estimated expenditures by a total of \$8.3 million. These budgeting practices generated approximately \$3.9 million in operating surpluses. Although District officials appropriated \$300,000 of fund balance in each of the last five fiscal years to reduce the tax levy, the Board over-estimated expenditures by an average of \$1.7 million annually, thus negating any benefit the appropriation of fund balance would have in reducing the property tax levy. District officials also used some of the annual operating surpluses to fund eight general fund reserves and one debt reserve that, as of June 30, 2013, totaled \$10.5 million and \$1.4 million, respectively. Five of these reserves are over-funded.

## **Budgeting and Fund Balance**

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.<sup>1</sup> 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 for non-recurring expenditures or to reduce the upcoming fiscal year’s tax levy.

We compared the District’s budgeted appropriations with actual results of operations for fiscal years 2008-09 through 2012-13 and found that the District consistently over-estimated appropriations, by a total of approximately \$8.3 million, as shown in Table 1. The majority of the over-estimations for the five-year period were in the categories of teaching<sup>2</sup> (\$3.5 million), central services<sup>3</sup> (\$2.3 million) and employee benefits<sup>4</sup> (\$1.6 million). Since many of these costs are driven by contractual agreements, they should be reasonably predictable and should not be dramatically over-estimated.

Fiscal Year	Budgeted Appropriations	Actual Expenditures	Difference
2008-09	\$17,164,932	\$15,449,224	\$1,715,708
2009-10	\$17,857,142	\$16,141,768	\$1,715,374
2010-11	\$17,240,832	\$15,571,777	\$1,669,055
2011-12	\$17,130,657	\$15,570,504	\$1,560,153
2012-13	\$17,602,274	\$15,926,267	\$1,676,007
<b>Totals</b>	<b>\$86,995,837</b>	<b>\$78,659,540</b>	<b>\$8,336,297</b>

Due to the District’s practice of significantly over-estimating appropriations, it has experienced operating surpluses totaling approximately \$3.9 million for the five-year period, as shown in Table 2:

<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> Includes salaries, equipment, conferences, supplies and textbooks

<sup>3</sup> Includes expenditures for the administration, operation and maintenance of the school

<sup>4</sup> Includes retirement contributions, social security, workers’ compensation, unemployment and health insurance

**Table 2: Results of Operations**

	2008-09	2009-10	2010-11	2011-12	2012-13
Beginning Fund Balance	\$7,675,525	\$9,164,435	\$10,386,948	\$10,931,166	\$10,938,310
Revenues	\$16,938,136	\$17,364,282	\$16,115,994	\$15,577,648	\$16,576,767
Expenditures	\$15,449,223	\$16,141,769	\$15,571,778	\$15,570,505	\$15,926,267
<b>Operating Surplus</b>	<b>\$1,488,913</b>	<b>\$1,222,513</b>	<b>\$544,216</b>	<b>\$7,143</b>	<b>\$650,500</b>
Year-End Fund Balance	\$9,164,438	\$10,386,948	\$10,931,164	\$10,938,309	\$11,588,810
Less: Amount Appropriated for the Next Fiscal Year	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
Less: Restricted Fund Balance <sup>a</sup>	\$8,129,986	\$9,545,799	\$9,967,784	\$9,949,435	\$10,593,561
<b>Unexpended Surplus Fund Balance</b>	<b>\$734,452</b>	<b>\$541,149</b>	<b>\$663,380</b>	<b>\$688,874</b>	<b>\$695,249</b>

<sup>a</sup> The Restricted Fund Balance includes a reserve for encumbrances, which totaled \$93,210 as of June 30, 2013.

Although a total of \$300,000 was appropriated in each of the five years reviewed to fund the next year's expenditures, the operating surpluses offset any benefit of appropriating fund balance in the budget. None of the appropriated fund balance was actually used to fund operations. During this time, the Board also increased the tax levy from about \$3.8 million in fiscal year 2008-09 to \$4.1 million in fiscal year 2012-13, an increase of about \$236,000. Budgeting practices which produce operating surpluses and maintain reserve fund balances that are not reasonable result in real property tax levies that are 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 and how they may be funded, expended and discontinued. Generally, school districts are not limited as to how much money can be held in reserves; however, reserve balances should 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 eight general fund reserves and one debt reserve fund totaling \$10.5 million and \$1.4 million, respectively. We analyzed these reserves for reasonableness and adherence to statutory requirements and found the balances of the insurance, compensated absences, capital and bonded debt reserves to be reasonable. However, the balances in five of the nine reserves, including the retirement contribution reserve, the unemployment

insurance reserve, the repair reserve, the property loss/liability reserve and the tax certiorari reserve, totaling approximately \$5.5 million, were higher than reasonable amounts.

Retirement Contribution Reserve – General Municipal Law (GML) authorizes the establishment of this type of reserve to make contributions for employees covered by the New York State and Local Employees’ Retirement System. According to GML, the District cannot include the cost of financing contributions for employees covered by the New York State Teachers’ Retirement System in the reserve balance. As of June 30, 2013, the balance of the reserve was approximately \$3 million, or 14 times the District’s average annual contribution of approximately \$221,000.<sup>5</sup> It is unclear why the Board funded this reserve while continuing to include retirement costs in the general fund budget and levy taxes to fund them.

Unemployment Insurance Reserve – GML 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 of \$943,068 as of June 30, 2013, which is larger than necessary. While the District incurred unemployment costs totaling \$40,455 for the five fiscal years 2008-09 through 2012-13, these expenditures were budgeted for and paid from the general fund as routine operating costs. If unemployment costs continue to average \$8,100 per year, the reserve would last for 117 years, assuming no taxes were levied for this purpose. As such, we question the need to reserve funds for this purpose and length of time.

Repair Reserve – GML authorizes this reserve to fund the cost of non-recurring emergency repairs for capital improvements or equipment. Although the Board may establish this reserve, voter approval is required to fund this reserve. The Board established this reserve in 1984 and approved funding of approximately \$73,000. There is no evidence the voters approved this initial funding or any of the subsequent amounts added to the reserve. As a result, this reserve, totaling \$940,000 at June 30, 2013, was not properly funded as required by law.

Property Loss/Liability Reserve – Education Law authorizes school districts to establish and maintain a reserve to cover property loss and liability claims; however, its balance should not exceed 3 percent of the annual budget. The primary purpose of a property loss reserve is to provide the ability to “self-insure” for all or portions of claims that would typically be covered by insurance, to result in a reduction

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<sup>5</sup> Average contribution for the past five years

in insurance costs. This reserve had a reported balance at June 30, 2013 of about \$460,000. The Board authorized this reserve in June 2004 and funded the reserve with \$460,000 in fiscal year 2008-09. District officials stated that these funds were to be used for property loss and liability claims. No property loss claims have been paid from this reserve since fiscal year 2008-09; therefore, we question its reasonableness.

Tax Certiorari Reserve – A tax certiorari is a legal proceeding whereby a taxpayer who has been denied a reduction in property tax assessment challenges the assessment. Education Law authorizes school districts to establish a reserve fund for the potential cost of these proceedings without approval by the voters, provided the total moneys in the reserve do not exceed the amounts reasonably deemed necessary to meet anticipated judgments and claims. As of June 30, 2013, the District’s tax certiorari reserve was funded at approximately \$360,000. However, the District had only eight tax certiorari claims estimated to total \$212,000. As a result, this reserve is overfunded by approximately \$147,000.

By maintaining excessive and/or unnecessary reserves, combined with ongoing budgeting practices that routinely generate operating surpluses, the Board and District officials have withheld significant funds from productive use, levied unnecessarily high taxes and compromised the transparency of District finances to the taxpayers.

## **Recommendations**

1. The Board and District officials should develop realistic expenditure estimates and use of fund balance in the annual budget.
2. The Board and District officials should review reserves and transfer excess balances in compliance with statutory requirements.
3. District officials should develop a plan for the use of the excess amounts in reserve funds in a manner that benefits District taxpayers. 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.



Letchworth Central School District  
5550 School Road ♦ Gainesville, New York ♦ 14066

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Superintendent Of Schools  
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To: Office of the State Comptroller  
From: Julia M. Reed  
RE: Draft Audit Response Letter  
Date: January 23, 2014

Please accept this letter as Letchworth Central School District's initial response to the draft Report of Fund Balance and Reserves for the period of July 1, 2011 through October 2, 2013 (with an extended scope back to the 2008-09 fiscal year for analysis of budgets, fund balance trends and reserve account balances). Within 90 days of the issuance of the State Comptroller's final report, we, the district's officials, will post a Corrective Action Plan (CAP) which will be filed with the Office of the State Comptroller, the New York State Department of Education, and a copy will be made available for public inspection.

Cited within the draft audit report were comments regarding our budget process, including cost estimates; and our reserve funds and their balances including their past, present and future use.

In terms of our estimations for annual budget amounts, Letchworth Central School District receives approximately 67% of its operating revenues from New York State. This high percentage illustrates the dependence of the educational program on funding that is subject to fluctuation and alteration mid-budget year (for instance, the mid-budget increase in minimum wage – this also increases related benefits). The low tax rates of the district (the lowest in our region), when combined with the “tax cap”, limit the district's ability to raise additional revenues year to year and continue to offer our students the equitable educational opportunities they deserve without appropriate reserves to offset annual impacts. For example, a 1% increase to the tax levy yields approximately \$42,000 dollars – this equates to less than an increase of 1% in our total employee benefits budget. (Our total benefit budget in 2013-14 was \$4,479,371; our total levy equated to \$4,221,173.)

Also in our estimations, we reflect upon the stability of our revenue sources for the year. The state has a payment history including delayed state aid payments and mid-year state aid reductions. The loss of the American Aid and Recovery Act (ARRA) funds in the 2011-2012 year and the loss of Federal Jobs money in 2012-2013, combined with the impacts of the GEA and significant decreases in Federal Grant funding, have created funding cliffs for the district which will continue to impact the district long after the current crisis' end.

Related to the citations regarding our reserves, the draft audit included the following:

“As of June 30, 2013, the District had eight general fund reserves and one debt reserve fund totaling \$10.5 million and \$1.4 million, respectively. We analyzed these reserves for reasonableness and adherence to statutory requirement, and found the balances of the insurance, compensated absences, capital, and bonded debt reserves to be reasonable. However, the balances in five of the nine reserves, including the retirement contribution reserve, the unemployment insurance reserve, the repair reserve, the property loss/liability reserve and the tax certiorari reserve, totaling approximately \$5.5 million, were higher than reasonable amounts.”

A brief overview of each of the noted reserves follows, a long term plan for use of all reserves is reviewed annually by the Board of Education:

Retirement Contribution Reserve: This is a reserve established to mitigate the impact of alarming increases to the employers' contribution rates from 7.4% in 2010 to 20.9% in the 2014 school year. Combining such increases year to year with the increases to minimum wage results in the necessity to over-estimate as opposed to, underestimate such expenses. The 5-year plan for use of reserves will decrease this reserve on a year to year basis.

Unemployment Insurance Reserve: In the 10-11 school year, we anticipated multiple lay-offs and were prepared for high impacts to the budget related to unemployment benefits. Fortunately, we had a number of employees who applied for leaves of absence, and three members of the staff who were laid off either found alternate employment or subsequently resigned for other reasons. We anticipate that this will be partially unfunded in the 14-15 school year budget to an amount recommended by our external financial auditors.

Repair Reserve: this reserve has been utilized since its creation to complete non-emergency repairs less than \$100,000; thus, not impacting the budget, the levy, or the rate affecting the district's taxpayers. This reserve is anticipated to be completely unfunded by the 2020 school year.

Property Loss/Liability Reserve: this reserve was partially unfunded in the 13-14 school year to support the budget. The district established this reserve in order to be prepared for future liability claims, for which the expense cannot be realistically estimated but the risk of an occurrence can certainly be realistically anticipated.

Tax Certiorari Reserve: This reserve was established in 1995 in order to handle certiorari proceedings by utility companies and businesses who object to the assessment established by local and state assessors. One such large claim was settled in June 2013 after multiple years of litigation. It is anticipated that this reserve will be partially unfunded in the 14-15 school year budget.

Letchworth's District officials are committed to maintaining a precedent of consistent but modest tax increases while using reserve funds. The Board of Education reviews the long term reserve plan on an annual basis and determines the use of reserve funds for the coming year. We have been utilizing reserve funds at higher rates than in the history of the district over the past two years. In the current budget, we utilized \$569,220 of reserves to maintain student programs and services, to keep our tax rate well under the tax cap, to offer tax-levy stability to our district residents, and to maintain the lowest tax rate in the Genesee Valley BOCES region. (\$14.26 on true for Letchworth taxpayers vs. the highest rate in the region of \$25.08 and the average of \$19.91 for the region).

The establishment and funding of the reserves for our District follow the legal statute and available guidance provided at the time the reserves are created. District Officials will more fully respond to the three recommendations in the New York State Comptroller's Audit Report as part of our CAP to be submitted separately.

District officials wish to thank [REDACTED] from the Office of State Comptroller for her professionalism and assistance during the audit and at the exit conference. The District is pleased with the overall financial condition that the New York State Comptroller's office found the district. Our most recent Standard and Poor's bond rating was "A+" which indicates our capacity to meet our financial commitments. The report continued to cite that "The stable outlook reflects that management will continue the conservative financial approach, monitor state aid and maintain fund balance levels." The Board of Education and Administration will continue to work diligently to maintain and protect both the fiscal health and quality educational programs that the taxpayers and students of the Letchworth Central School District deserve during these difficult economic times.

Sincerely,

Julia M. Reed

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 condition, cash receipts and disbursements, payroll and personal services, purchasing 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 on 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 objective, we performed the following procedures:

- We interviewed District officials to obtain an understanding of the District's internal controls over financial condition, budgeting and use of reserve funds.
- We reviewed the last five years of financial information submitted to the Office of the State Comptroller.
- We compared budgets with actual results for the 2008-09 through 2012-13 fiscal years to assess whether the budgets were realistic and supported.
- We reviewed the Board minutes, accounting records, audited financial statements, applicable statutes and activity within the reserves to determine if the reserves were properly established, funded and used.
- We evaluated the methods used to fund the reserves and the level of fund balance remaining as unreserved and unappropriated in the general fund to determine whether the District complied with applicable statutory provisions.

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

## APPENDIX C

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