



# Alexandria Central School District Financial Condition

## Report of Examination

Period Covered:

July 1, 2014 – September 30, 2015

2016M-5



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**

March 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 Alexandria 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 Alexandria Central School District (District) is located in the Towns of Alexandria, Orleans and Theresa in Jefferson County and in the Town of Hammond in St. Lawrence 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 day-to-day District management under the Board's direction. The Board appoints a Business Manager who also serves as District Treasurer and is actively involved with business operations.

The District operates one school with approximately 575 students and over 100 employees. The District's budgeted general fund appropriations for the 2015-16 fiscal year are approximately \$12.4 million, which are funded primarily with real property taxes and State aid.

## Objective

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

- Did the Board adopt reasonable budgets and adequately manage the District's financial condition?

## Scope and Methodology

We examined the financial condition of the District for the period July 1, 2014 through September 30, 2015. We extended our audit scope back to July 1, 2012 to analyze financial trends in prior years.

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. Except as specified in Appendix A, District officials generally agreed with our recommendations and indicated they planned to take corrective action. Appendix B includes our comment on an issue 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 should adopt structurally balanced budgets in which recurring revenues finance recurring expenditures and reasonable levels of fund balance are maintained. The Board is responsible for estimating what the District will spend and what it will receive in revenue, estimating how much fund balance will be available at fiscal year-end and determining what the expected tax levy will be. Accurate budget estimates help ensure the tax levy is not greater than necessary. Budgets should be based on prior years' operating results, past expenditure trends and anticipated future needs.

Fund balance represents resources remaining from prior fiscal years that can be used to finance the next year's budget or set aside in reserve funds for specific purposes. The Board may retain a portion of fund balance for unexpected events and maintaining cash flow. Currently, New York State Real Property Tax Law (RPTL) limits the amount of fund balance that a school district can retain to no more than 4 percent of the ensuing fiscal year's budget. When fund balance is appropriated, the expectation is that there will be an operating deficit (budgeted appropriations exceeding budgeted revenues), financed by the appropriated fund balance. Sound budgeting practices provide that adopted annual budgets should not routinely appropriate fund balance that will not be used.

Reserve funds may be established in accordance with applicable laws to provide financing for specific purposes. It is important that District officials develop a formal policy for reserves, including how and when disbursements should be made, optimal or targeted funding levels and why these levels are justified.<sup>1</sup> Lastly, it is important for the Board to develop multiyear financial and capital plans to estimate the future costs of ongoing services and needs and financing sources over a three- to five-year period. Planning on a multiyear basis allows District officials to identify developing revenue and expenditure trends and set long-term priorities and goals. It also allows them to assess the impact and merits of alternative approaches (such as using unassigned fund balance or establishing and using reserves) to finance operations and capital needs.

The Board did not adopt reasonable budgets and adequately manage the District's financial condition. The Board continually overestimated appropriations for the last three years, causing the District to exceed

<sup>1</sup> When conditions warrant (subject to legal requirements), the Board should reduce reserve funds to reasonable levels or liquidate and discontinue reserve funds that are no longer needed or whose purpose has been achieved.

the 4 percent statutory limit each year, with the District’s unassigned fund balance reaching \$1,334,486 as of June 30, 2015, or 10.7 percent of the ensuing year’s appropriations. Although the Board appropriated fund balance each year, the adopted budgets actually produced operating surpluses. As a result, none of the appropriated fund balance was used. When the unused appropriated fund balance was added back, the recalculated unassigned fund balance reached \$2,034,486, or 16.4 percent of the ensuing year’s appropriations. In addition, the District maintained a total of \$565,000 in three reserve funds, but had no plan for their use. One of the reserve funds, the tax certiorari reserve, is overfunded by as much as \$145,000 (96 percent). Lastly, officials did not adopt a multiyear financial or capital plan.

Budgeting and Fund Balance — The Board overestimated appropriations when they prepared and adopted the 2012-13 through 2014-15 budgets. Budgeted revenue appeared reasonable and was generally close to the revenues received. However, District officials consistently presented and the Board approved budgets that overestimated expenditures. As a result, the District spent an average of approximately \$860,000 less than planned each year and unassigned fund balance was higher than necessary. The budget variances for expenditures are shown in Figure 1.

**Figure 1: Expenditure Variances**

Fiscal Year	Appropriations	Expenditures	Difference	Percentage Difference
2012-13	\$11,275,471	\$10,509,075	\$766,396	6.8%
2013-14	\$11,635,213	\$10,729,410	\$905,803	7.8%
2014-15	\$12,100,454	\$11,187,125	\$913,329	7.5%
<b>Total</b>	<b>\$35,011,138</b>	<b>\$32,425,610</b>	<b>\$2,585,528</b>	<b>7.4%</b>

The majority of overestimated expenditures were for transportation<sup>2</sup> (\$708,363, or 60 percent), special and occupational education (\$673,826, or 18 percent) and plant operation costs (\$189,724, or 29 percent). The variance for transportation was primarily due to the garage building contractual account. District officials told us that this account, with a \$200,000 appropriation each year, was intended to be used for contingency purposes to cover unexpected expenditures in other budget accounts, should the need arise.<sup>3</sup> However, the District used just \$19,400 from this account over the last three fiscal years.<sup>4</sup> For the special and occupational education variances, officials told us they routinely anticipate more students with disabilities than what they actually have, and they also budget for extra occupational education costs in case the District is required to pay a penalty for exceeding the

<sup>2</sup> We included the garage building contractual budget account and the transportation services-materials and supplies budget account.  
<sup>3</sup> Education Law does not contain provisions for a contingency account.  
<sup>4</sup> The District made a \$19,389 budget transfer from this account in 2013-14.

enrollment limit in programs sponsored by the Board of Cooperative Educational Services. Lastly, for plant operation costs, officials told us the District prefers to budget conservatively and not lock in rates for fuel.

Because the Board did not adopt budgets with more accurate expenditure estimates, appropriated fund balance was not needed to fund operations. The District did not use any of the approximately \$1.9 million<sup>5</sup> that was budgeted because actual revenues exceeded expenditures by an average of more than \$267,000 in each of the last three years, as indicated in Figure 2. The District has exceeded the statutory limit of 4 percent in each year and the District's unassigned ending fund balance has increased over the past three years, reaching \$1,334,486 as of June 30, 2015, or 10.7 percent of the 2015-16 budgeted appropriations.

<b>Figure 2: Unassigned Fund Balance at Year-End</b>			
	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
Total Beginning Fund Balance	\$1,812,431	\$2,018,427	\$2,357,613
Plus: Operating Surplus <sup>a</sup>	\$205,996	\$339,186	\$257,040
Total Ending Fund Balance	\$2,018,427	\$2,357,613	\$2,614,653
Less: Restricted Fund Balance	\$563,373	\$574,094	\$575,240
Less: Appropriated Fund Balance for the Ensuing Year	\$545,607	\$700,000	\$700,000
Less: Encumbrances	\$6,494	\$1,310	\$4,927
Unassigned Fund Balance at Year-End	\$902,953	\$1,082,209	\$1,334,486
Ensuing Year's Budget	\$11,635,213	\$12,100,454	\$12,431,022
Reported Unassigned Fund Balance as a Percentage of Ensuing Year's Budget	7.8%	8.9%	10.7%

<sup>a</sup> Includes interfund transfers

When unused appropriated fund balance was added back, the District's recalculated unassigned fund balance exceeded the statutory limit, ranging between 12.4 and 16.4 percent of the ensuing year's appropriations.

<b>Figure 3: Unused Fund Balance</b>			
	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
Total Unassigned Funds at Year-End	\$902,953	\$1,082,209	\$1,334,486
Add: Appropriated Fund Balance Not Used to Fund Ensuing Year's Budget	\$545,607	\$700,000	\$700,000
Total Recalculated Unassigned Funds	\$1,448,560	\$1,782,209	\$2,034,486
Recalculated Unassigned Funds as Percentage of Ensuing Year's Budget	12.4%	14.7%	16.4% <sup>a</sup>

<sup>a</sup> We estimated this percentage because the year-end operating results for 2015-16 are unknown at this time. If the District experiences similar operating results during 2015-16 as in prior years, it will incur an operating surplus and the \$700,000 in fund balance appropriated at the end of 2014-15 will not be used to finance operations.

<sup>5</sup> The District appropriated \$641,857 in fund balance for 2012-13, \$545,607 for 2013-14 and \$700,000 for 2014-15.

These budgeting practices made it appear that the District needed to both raise taxes and use fund balance to close projected budget gaps. However, the District's budgets resulted in operating surpluses in each of the three years. The District increased the tax levy from \$6.2 million in 2012-13 to \$6.8 million in 2015-16, an increase of about 9.6 percent. Had District officials used more reasonable budget estimates, they could have avoided the accumulation of excess fund balance and possibly reduced the tax levy.

Reserves – As of June 30, 2015, the District had three reserve funds totaling \$565,378, including reserves for retirement contributions (\$353,913), tax certiorari claims (\$151,377) and unemployment insurance payments (\$60,088). Other than earned interest, the balances in these reserves have remained steady for at least the last three completed fiscal years. Even though the balances in the retirement and unemployment reserves appear reasonable, the Board has not developed a written policy that communicates to taxpayers the optimal funding levels for the reserves or conditions under which the reserves will be used.

The tax certiorari reserve is overfunded by as much as \$145,000 (or 96 percent). Although the reserve had a year-end balance of about \$150,000 for the last four completed fiscal years, District officials told us the District has a maximum of \$5,000 in pending tax certiorari claims. District officials also told us they maintain the balance in the tax certiorari reserve in case the District is required to pay judgments resulting from a future property revaluation. Education Law authorizes districts to establish a tax certiorari reserve to pay judgements and claims resulting from tax certiorari proceedings. However, money held in such a reserve may not exceed the amount that might reasonably be deemed necessary to meet anticipated judgments and claims arising out of such proceedings. Any amounts not used to pay judgments and claims must be returned to the general fund within four years of deposit. There is no authority to pre-emptively fund the reserve for a possible future property revaluation.

Although the District is generally not limited as to how much money it can maintain in its reserve funds, it is important for District officials to periodically evaluate the reserve fund balances and develop multiyear financial and capital plans to determine how the reserve funds fit into the District's overall financial management strategy.

Multiyear Planning – The Board has not adopted a multiyear capital or operational plan to address the use of surplus fund balance and reserve amounts. Board members told us they are in the process of developing a formal multiyear financial plan; however, general long-term plans for specific projects and other long-term priorities are routinely discussed during Board meetings. Without a long-term

plan, the Board may not be able to adequately assess future costs, suitable financing sources and capital needs, or adequately address the District's excessive fund balance or use of its reserves.

By maintaining an excessive unassigned fund balance and excess funds in the tax certiorari reserve and not using the fund balance appropriated in adopted budgets, District officials are withholding significant funds from productive use and may be levying more taxes than necessary to sustain operations. Board members told us they prefer to maintain enough fund balance to provide the District with an adequate financial cushion in case of unforeseen circumstances. However, the unassigned fund balance as of June 30, 2015 was more than twice the statutory limit and, when unused appropriated fund balance is added back, the District's recalculated unassigned fund balance is even higher, ranging between 12.4 and 16.4 percent of the ensuing year's appropriations.

## Recommendations

The Board should:

1. Adopt budgets that represent the District's actual needs, based on current information and historical data.
2. Discontinue the practice of adopting budgets that result in the appropriation of fund balance that will not be used.
3. Ensure that the unassigned fund balance is in compliance with statutory limits.

The Board and District officials should:

4. Develop a formal reserve fund policy that outlines targeted funding levels and the conditions under which the funds will be used.
5. Periodically evaluate reserve balances to ensure the amounts reserved fit into the District's financial management strategy. Amounts that will not be needed in the tax certiorari reserve should be returned to the general fund within four years of deposit.
6. Formulate a long-term multiyear capital and operational plan for the use of excess unassigned fund balance in the general fund and the use of reserves in a manner that benefits taxpayers. Such uses include, but are not limited to, reducing property taxes, paying off debt, establishing necessary reserves or financing one-time expenditures.

## **APPENDIX A**

### **RESPONSE FROM DISTRICT OFFICIALS**

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

Kyle L. Faulkner  
Superintendent of Schools

Julie Ludwig-Landy  
Secondary Principal

Amy St. Croix  
Elementary Principal

Brianne Kirchoff  
Treasurer

Kim Carpenter  
District Clerk

# Alexandria Central School District

34 Bolton Avenue  
Alexandria Bay, New York 13607  
315-482-9971 Fax 315-482-9973  
www.alexandriacentral.org

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March 7, 2016

Rebecca Wilcox, Chief Examiner  
State Office Building, Room 409  
333 E. Washington Street  
Syracuse, NY 13202-1428

## **Re: Alexandria Central School District Response to Financial Condition Report of Examination**

Dear Ms. Wilcox,

Alexandria Central School District is in receipt of the Draft Financial Condition Report of Examination for the period of July 1, 2014 to September 30, 2015.

On behalf of the Board of Education and the District's administration, we would like to thank the local field staff of the Comptroller's Office. They were professional and courteous in conducting their duties associated with this audit.

The District is pleased that this extensive examination has resulted in no findings of a material weakness, operational improprieties, fraud, waste, or abuse. As such, the focus of the referenced examination was our Financial Condition, which resulted in recommendations regarding our budget preparation, fund balance, reserves, and long-term planning.

While the District does not dispute the findings of the report, we feel that any report which fails to cite the volatile and restrictive economic climate in which the District has been forced to operate is incomplete at best.

See  
Note 1  
Page 15

Gap Elimination Adjustment – Since the State imposed the “Gap Elimination Adjustment” the resulting cumulative loss in revenue to our District amounted to over \$2.6 million. These cuts in funding led to mid-year corrective actions by the District to better match revenues and expenses.

Tax Cap – The “tax cap” initially limited the District’s ability to correct year-to-year financial imbalances through taxation. The tax cap under current conditions may eliminate completely the ability of the District to increase revenues through taxation. The result, lacking a political correction, renders the fate of our school program for children entirely under the control of the governor and the state legislature. Without significant increases in state aid, over which the District has no control, and with limited taxing authority, the only defense of our students programs is Fund Balance. Under these circumstances, it is conceivable that our public school system, together with others throughout New York State, will be dismantled to the detriment of the children. The District believes it did not ask the taxpayers for one dollar more than was necessary to efficiently operate the District with no loss to any of its outstanding programs. In fact, aside from one year in which our tax cap was negative (2013-14 School Year), the District has not increased the tax levy by the maximum amount that could have been levied. The Board of Education is very conscientious regarding the tax burden on the District’s community and strives to keep taxes as low as reasonably possible.

State Aid – Based upon the Executive Budget Proposal, Alexandria Central School District is scheduled to receive less aid in the 2016-17 school year, as compared to the 2015-16 school year. With little or no revenue increase from taxation and a decrease in State Aid, Fund Balance will shrink. Once gone, programs will be dismantled. Additionally, the District is in a unique situation in which its Wealth Ratio exceeds its Income Ratio, thus resulting in a lower rate of State Aid than the surrounding districts. Frankly, we have a poor population of students who live here year-round, while the wealthy island owners are seasonal residents. Our current Free/Reduced Lunch Ratio is 52.7%. Unfortunately for us, these rates need to remain over 50% for a consecutive three year period (2015-16 is Year 1) before it will have any impact on our State Aid. Our Building Aid ratio is currently 53.9%, which restricts the District to the amount of capital improvements that can be performed without taxing the community. Our building was built in 1928 and is in desperate need of several extensive repairs, and the amount we are able to do at once is limited by our Building Aid ratio. For example, we recently had some extensive damage to our auditorium due to a broken pipe. The cost of the damage is up to \$380,000, approximately 28% of our current unassigned fund balance. We were able to claim this as a local emergency, but will only receive \$200,000 back from New York State over a fifteen year period. Thankfully, we have the fund balance available to cover this emergency project. Without a healthy fund balance, we would have had to increase taxes on the District’s residents.

#### Corrective Action Plan

As stated above, the District thanks the Office of the State Comptrollers’ auditors for the recommendations they have made to improve the policies and practices of the District so that we may be compliant in all cases. Therefore, the District’s Corrective Action Plan, in the order of the recommendations received in the report, is as follows:

*Audit Recommendation:*

1. *Adopt budgets that represent the District's actual needs, based on current information and historical data.*
2. *Discontinue the practice of adopting budgets that result in the appropriation of fund balance that will not be used.*

**Implementation Plan of Action:**

Alexandria Central School District agrees with the examiners that adoption of reasonable, realistic budgets is a priority and that we will continue to exercise this imperative in response to our local needs and community expectations.

We believe it is important to note that annual school budget development is based on prior years' operating results, past expenditure trends, anticipated future needs and available information at the time the budget is being developed. Responsible budgeting requires that a District build contingencies for unanticipated expenditures. As such it has, and will continue to be, the practice of the District to be conservative when estimating certain expenditures over which the District has little or no control, such as Special Education and Transportation. District officials have already taken steps to implement this recommendation when formulating the 2016-17 budget which is in the process of being reviewed by the Board of Education. This practice will continue in future budget formulations.

**Implementation Date:**

March 2016

*Audit Recommendation:*

3. *Ensure that the unassigned fund balance is in compliance with statutory limits.*

**Implementation Plan of Action:**

The District will continue to appropriate fund balance to reduce the amount required to be raised via the tax levy, which is an important benefit to district residents. The District is currently preparing the 2016-17 budget and will continue to review fund balance levels to determine their appropriateness and, if necessary, adjust accordingly.

**Implementation Date:**

March 2016

*Audit Recommendation:*

4. *Develop a formal reserve fund policy that outlines targeted funding levels and the conditions under which the funds will be used.*

**Implementation Plan of Action:**

District officials are preparing a resolution for presentation to the Board of Education prior to the fiscal year end that outlines all of the reserves currently funded with the information suggested. This resolution will then be placed in a permanent file that will be available to any agency that comes to the District requesting same in the future.

**Implementation Date:**

March 2016

***Audit Recommendation:***

- 5. Periodically evaluate reserve balances to ensure the amounts reserved fit into the District's financial management strategy. Amounts that will not be needed in the tax certiorari reserve should be returned to the general fund within four years of deposit.*

**Implementation Plan of Action:**

The Board of Education will continue to review the reserve fund levels on an annual basis. Any excess funds identified will be utilized in accordance with existing statutory requirements.

**Implementation Date:**

March 2016

***Audit Recommendation:***

- 6. Formulate a long-term multiyear capital and operational plan for the use of excess unassigned fund balance in the general fund and the use of reserves in a manner that benefits taxpayers. Such uses include, but are not limited to, reducing property taxes, paying off debt, establishing necessary reserves or financing one-time expenditures.*

**Implementation Plan of Action:**

District officials are currently preparing a long-term multiyear capital and operational plan. It was the goal of District officials to begin this planning in the 2014-15 school year. However, due to incidents that were out of the District's control, these long-term plan preparations were delayed until the 2015-16 school year.

**Implementation Date:**

March 2016

In closing, we appreciate the work of the examiners and the opportunity to respond to this report. We thank the Office of the Comptroller for its assistance to help strengthen our district.

Kyle L. Faulkner  
Superintendent

Christine Lingenfelter  
BOE President

## **APPENDIX B**

### **OSC COMMENT ON THE DISTRICT'S RESPONSE**

#### Note 1

Our audit is complete, addressing whether the Board adopted reasonable budgets and adequately managed the District's financial condition. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective. Although the budgetary decisions of the Board may have been influenced by the economic climate, none of the fund balance that was appropriated by the Board over the last three fiscal years was actually used.

## APPENDIX C

### AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to evaluate the District's financial condition for the period of July 1, 2014 through September 30, 2015. We extended our audit scope back to July 1, 2012 to analyze financial trends in prior years. To achieve our audit objective and obtain valid evidence, we performed the following procedures:

- We interviewed District officials to gain an understanding of their budget development process and budget monitoring procedures and to determine whether the District adopted a reserve fund policy and long-term financial and capital plans.
- We reviewed the results of operations and analyzed changes in fund balance for the general fund including the use of reserves from July 1, 2012 through June 30, 2015.
- We compared the adopted budgets to operating results from July 1, 2012 through September 30, 2015 to determine if the budget assumptions for revenues and expenditures were reasonable. We interviewed District officials to identify reasons for significant budget variances.
- We reviewed the appropriation of fund balance from July 1, 2012 through June 30, 2015.
- We reviewed adopted budgets to identify the trend in real property tax levies from 2012-13 through 2015-16.
- We analyzed reserves for reasonableness and adherence to statutory requirements.

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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