

OFFICE OF THE NEW YORK STATE COMPTROLLER



DIVISION OF LOCAL GOVERNMENT  
& SCHOOL ACCOUNTABILITY

# Town of Minetto

## Financial Condition

### Report of Examination

Period Covered:

January 1, 2012 — July 31, 2013

2013M-284



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**

November 2013

Dear Town Officials:

A top priority of the Office of the State Comptroller is to help local government officials manage government resources efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support government operations. The Comptroller oversees the fiscal affairs of local governments statewide, as well as 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 Town Board governance. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard local government assets.

Following is a report of our audit of the Town of Minetto, 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 local government 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 Town of Minetto (Town) is located in Oswego County, is approximately 6 square miles, and serves approximately 1,660 residents. The Town Board, which comprises five elected Board members (Board), is the legislative body responsible for managing Town operations, including establishing internal controls over financial operations, and for maintaining sound financial condition. The Town Supervisor (Supervisor) is a member of the Board and serves as the chief executive officer. The Supervisor is responsible for receiving, disbursing, and maintaining custody of Town moneys, maintaining accounting records, and providing financial reports to the Board.

As of July 31, 2013, the Town had 22 employees. The Town's budgeted appropriations for the 2013 fiscal year are approximately \$473,000 in the general fund, \$434,000 in the highway fund, and \$42,000 in the lighting district, funded primarily with real property taxes, sales tax, and State aid. The Town provides services for its residents including road maintenance, snow plowing, street lighting, and general government support. Expenditures are accounted for in the general and highway funds, and the water, sewer, and lighting district funds.

Fiscal stress is a judgment about the financial condition of an individual entity that must take into consideration its unique circumstances, but can be generally defined as a local government's or school district's inability to generate enough revenues within its current fiscal period to meet its expenditures (budget solvency). We addressed the financial condition in the Town because the Supervisor contacted us with concerns regarding the over-appropriation of fund balance in the 2013 budget. In addition, our in-house review of annual report data for the last five years showed that general fund balance had declined 76 percent from 2008 through 2012.

## Objective

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

- Does the Board adopt realistic budgets that are structurally balanced and does it properly manage fund balance?

## Scope and Methodology

We examined the Towns' financial condition for the period January 1, 2012, to July 31, 2013. We extended our audit scope back to January 1, 2008, for budget and trend analysis purposes.

## **Comments of Local Officials and Corrective Action**

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.

The results of our audit and recommendations have been discussed with Town officials and their comments, which appear in Appendix A, have been considered in preparing this report. Town officials generally agreed with our recommendations and indicated they planned to initiate corrective action.

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and forwarded to our office within 90 days, pursuant to Section 35 of the General Municipal Law. 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. We encourage the Board to make this plan available for public review in the Town Clerk's office.

## Financial Condition

Financial condition may be defined as a Town's ability to balance recurring expenditure needs with recurring revenue sources, while providing desired services on a continuing basis. A Town in good financial condition generally maintains adequate service levels during fiscal downturns and develops resources to meet future needs. Conversely, a Town in fiscal stress usually struggles to balance its budget, suffers through disruptive service level declines, has limited resources to finance future needs, and has minimal cash available to pay current liabilities as they become due. Town officials have a responsibility to taxpayers to ensure that their tax burden is not greater than necessary. To fulfill this responsibility, it is essential that Town officials develop reasonable budgets and manage fund balance responsibly. Town officials should also develop detailed multiyear plans to allow them to set long-term priorities and work toward goals, rather than making choices based only on the needs and politics of the moment.

The Board has adopted budgets that relied too heavily on appropriated fund balance as a financing source. As a result, the financial condition of the general, highway, and lighting district funds has diminished in recent years, resulting in fiscal stress. As of December 31, 2012, the general and highway funds reported unexpended fund deficits of \$24,853 and \$31,823, respectively, and the lighting district fund had unexpended surplus funds<sup>1</sup> of only \$2,598. We also found that the Board does not receive monthly budget status reports or cash balances to monitor the Town's financial condition and that the Board did not develop a multiyear financial and capital plan to address the Town's long-term priorities.

### Fund Balance and Budgeting

Maintaining a reasonable level of fund balance is a key element of effective long-term financial planning. It is important for the Board to adopt a policy that addresses the level of unexpended surplus funds to be maintained and to use the policy in the annual budgeting

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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, less any amounts appropriated for the ensuing year's budget (after Statement 54).

process to ensure that unexpended surplus funds are adequate.<sup>2</sup> Estimating fund balance is an integral part of the budget process. The Board may adopt budgets that appropriate fund balance and include planned operating deficits to use unexpended resources from prior years to finance appropriations in the budget. Both are acceptable practices when a local government has accumulated an adequate level of surplus fund balance. However, when a local government appropriates too much fund balance or has operating deficits each year, it gradually depletes the unrestricted fund balance until it turns into a deficit fund balance, thereby leaving nothing available. This causes the Board to either increase revenues (e.g., property taxes) and/or decrease appropriations (e.g., services) to adopt a structurally balanced budget.

The Board has not maintained a reasonable level of fund balance in the general, highway, and lighting district funds. This may have been caused, in part, by a lack of training for Board members.<sup>3</sup> The Board does not have a policy setting forth the reasonable amount of unexpended surplus funds to be maintained, and the Board members told us that they have never seen an estimate of year-end fund balance when they prepared the annual budget. The Supervisor's bookkeeper told us that she has never been asked to estimate year-end fund balance for budgeting purposes.<sup>4</sup> As a result, the Board has not included a realistic estimation of fund balance as part of its preliminary budget.

In addition, the Supervisor told us that, in recent years, the Board has been focused on keeping real property taxes stable. As a result, the Board appropriated fund balance as a financing source in the annual budgets to avoid increasing taxes. The Supervisor said that the Board members felt they could not go over the 2 percent tax cap.<sup>5</sup> However, the Board is permitted to override the levy limit if it first enacts a local law which must be approved by 60 percent of the total voting power of the governing board.

These factors contributed to the Board's adoption of budgets that consistently appropriated large amounts of fund balance and included

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<sup>2</sup> The Board should consider factors such as timing of receipts and disbursements, volatility of revenues and expenditures, contingency appropriations, and reserves established for various purposes.

<sup>3</sup> None of the current Board members received formal budget training prior to our audit. During our audit, the Supervisor, three Board members, the Highway Superintendent, the bookkeeper, and the Town attorney attended a budget training workshop presented by our office.

<sup>4</sup> The current bookkeeper has been employed by the Town since 1996.

<sup>5</sup> In 2011, the State Legislature enacted a law establishing a property tax levy limit, generally referred to as the property tax cap. Under this legislation, the property tax levied annually by local governments generally cannot increase more than 2 percent, or the rate of inflation, whichever is lower, with some exceptions. Local governments are permitted to override the levy limit if certain actions are taken.

planned operating deficits to help offset taxes. While the intent of keeping the real property tax burden low is laudable, the continued use of fund balance to finance operations will eventually deplete fund balance to a point where the Town may have no other options than to significantly raise taxes or cut services. This can also affect the Town's ability to react to external influences such as economic downturns and emergencies.

General Fund – The year-end total fund balance has declined \$267,754, or 76 percent, from 2008 to 2012. The general fund has had planned operating deficits<sup>6</sup> for each of the last five years, as the Board has annually appropriated between \$110,000 and \$145,000 in fund balance to partially fund operations. Although the Town's actual annual operating deficits were lower than the planned operating deficits, because the actual revenues exceeded estimates and the Town generally spent less than budgeted, the continued appropriation of fund balance has resulted in the gradual depletion of fund balance. The Board's continued reliance on appropriated fund balance, in addition to not knowing the estimated fund balance at year-end, has led it to appropriate \$24,853 more in fund balance at the end of 2012 for the 2013 budget than it actually had available.

**Table 1: General Fund - Operating Results and Fund Balance**

|                                 | 2008        | 2009        | 2010                   | 2011                   | 2012         |
|---------------------------------|-------------|-------------|------------------------|------------------------|--------------|
| Beginning Fund Balance          | \$424,614   | \$354,030   | \$266,531              | \$217,933 <sup>a</sup> | \$190,989    |
| Revenues                        | \$421,622   | \$308,691   | \$361,762              | \$397,157              | \$333,131    |
| Expenditures                    | \$492,206   | \$396,190   | \$410,260              | \$424,101              | \$437,844    |
| Operating Surplus/(Deficit)     | ( \$70,584) | ( \$87,499) | ( \$48,498)            | ( \$26,944)            | ( \$104,713) |
| Year-End Total Fund Balance     | \$354,030   | \$266,531   | \$218,033 <sup>a</sup> | \$190,989              | \$86,276     |
| Less: Reserved Fund Balance     | \$0         | \$0         | \$0                    | \$0                    | \$0          |
| Less: Appropriated Fund Balance | \$144,516   | \$132,541   | \$135,469              | \$131,155              | \$111,129    |
| Unexpended Surplus Funds        | \$209,514   | \$133,990   | \$82,564               | \$59,834               | ( \$24,853)  |

<sup>a</sup> \$100 prior period adjustment from ending 2010 fund balance to opening 2011 fund balance

Highway Fund – Similar to the general fund, the Board has planned for operating deficits in the highway fund by appropriating fund balance to help finance the budget since 2008. However, the highway fund balance actually grew from 2008 to 2011, because the actual revenues exceeded estimates and expenditures were less than appropriations most years, resulting in annual operating surpluses. The highway fund did not actually generate an operating deficit until

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<sup>6</sup> A planned operating deficit occurs when a municipality purposely adopts a budget in which expenditures are greater than revenues, with the difference to be funded with appropriated fund balance.

2012, when the Town used \$36,666 of the \$97,075 fund balance that was appropriated. Because the Board did not know the estimated fund balance at year-end, the Board appropriated \$31,823 more in fund balance at the end of 2012 for the 2013 budget than it actually had available.

**Table 2: Highway Fund - Operating Results and Fund Balance**

|                                 | 2008      | 2009      | 2010      | 2011      | 2012       |
|---------------------------------|-----------|-----------|-----------|-----------|------------|
| Beginning Fund Balance          | \$51,462  | \$56,780  | \$111,113 | \$117,660 | \$139,973  |
| Revenues                        | \$472,249 | \$367,038 | \$379,903 | \$379,621 | \$352,805  |
| Expenditures                    | \$466,931 | \$312,705 | \$373,356 | \$357,308 | \$389,472  |
| Operating Surplus/(Deficit)     | \$5,318   | \$54,333  | \$6,547   | \$22,313  | (\$36,666) |
| Year-End Total Fund Balance     | \$56,780  | \$111,113 | \$117,660 | \$139,973 | \$103,307  |
| Less: Reserved Fund Balance     | \$0       | \$0       | \$0       | \$0       | \$0        |
| Less: Appropriated Fund Balance | \$41,510  | \$47,955  | \$72,470  | \$97,075  | \$135,130  |
| Unexpended Surplus Funds        | \$15,270  | \$63,158  | \$45,190  | \$42,898  | (\$31,823) |

**Special Districts** – Special districts are established to offer service delivery to properties in a specific area of a town. Examples of special districts are water districts, sewer districts, and lighting districts. Property owners within the boundaries of a special district are charged for services through assessments or fees. Therefore, it is essential for the Town to maintain separate accounting records for each of the individual special districts.

The Town has two water districts that are accounted for in one water special district fund and three sewer districts that are accounted for in one sewer special district fund. Because the Town does not segregate what portion of its total water and sewer special district fund balances relate to each individual district, the Town lacks a specific record of the separate fund balances for each district that must be carried forward from year to year. Because separate records are not maintained, we cannot effectively evaluate the financial condition of the individual water or sewer districts.

The Town's lighting special district fund consisted of only one lighting district, which enabled us to evaluate its financial condition effectively. The lighting district had a negative total fund balance at the beginning of 2008. The district generated operating surpluses from 2008 through 2010 and built the fund balance up to approximately \$43,000 by the end of 2010. However, the Board appropriated fund balances of \$17,000, \$18,000, and \$20,000 for the 2011, 2012, and 2013 budgets to decrease the tax levy. This resulted in an unexpended surplus fund balance of approximately \$2,600 as of December 31, 2012, which is only 6 percent of the 2013 budgeted appropriations of \$42,000.

**Table 3: Lighting Fund - Operating Results and Fund Balance**

|                                 | <b>2008</b> | <b>2009</b> | <b>2010</b> | <b>2011</b> | <b>2012</b> |
|---------------------------------|-------------|-------------|-------------|-------------|-------------|
| Beginning Fund Balance          | (\$1,289)   | \$10,790    | \$29,658    | \$43,931    | \$31,394    |
| Revenues                        | \$55,209    | \$54,520    | \$54,540    | \$30,979    | \$26,949    |
| Expenditures                    | \$43,130    | \$35,652    | \$40,267    | \$43,516    | \$35,745    |
| Operating Surplus/(Deficit)     | \$12,079    | \$18,868    | \$14,273    | (\$12,537)  | (\$8,796)   |
| Year-End Total Fund Balance     | \$10,790    | \$29,658    | \$43,931    | \$31,394    | \$22,598    |
| Less: Reserved Fund Balance     | \$0         | \$0         | \$0         | \$0         | \$0         |
| Less: Appropriated Fund Balance | \$0         | \$0         | \$17,000    | \$18,000    | \$20,000    |
| Unexpended Surplus Funds        | \$10,790    | \$29,658    | \$26,931    | \$13,394    | \$2,598     |

After reviewing revenues and expenditures for the general, highway, and lighting district funds through July 31, 2013, we discussed the projected revenues and expenditures through December 31, 2013 with the Supervisor. This allowed us to project the year-end fund balances in the general fund, highway fund, and lighting district. We ascertained that the Town's budget estimates were reasonable and identified a few appropriation accounts in the general and highway funds where the Town might not spend as much as anticipated. For example, the contingency account in the general fund of \$40,000 had not been used as of July 31, 2013. Likewise, the Town appropriated \$20,000 for ambulance service which is no longer needed because the ambulance service was privatized. Similarly, the Town may not spend \$25,000 out of the machinery appropriation in the highway fund. If the lighting district bills continue to average about \$4,000 a month through the end of 2013, the lighting fund will roughly break even going forward into 2014 and there will be no fund balance available to appropriate. If the Town does not monitor its budget and if these identified reductions in appropriations do not occur, then there is a possibility that the general fund, highway fund, and lighting district could have extremely low or perhaps negative total fund balances as of December 31, 2013.<sup>7</sup>

### Monthly and Annual Reports

The Supervisor is responsible for maintaining the financial records of the Town and for providing monthly reports to the Board that summarize financial activities. The Supervisor has a bookkeeper to help him with these activities.

The Supervisor is required by Town Law to provide the Board with a detailed statement of all moneys received and disbursed by him for each month. Providing monthly budget status reports to the Board

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<sup>7</sup> The Town maintains its records on a cash basis and does not have any reserves in the general, highway, or lighting funds. This means that the total fund balance ties directly to the amount of cash in each fund.

would allow the Board members to monitor year-to-date revenues and expenditures against budgetary estimates. It also is important that the bookkeeper perform monthly reconciliations of bank balances to the cash balances in the Town's records and provide the reconciled cash balances to the Board. The Annual Update Document (AUD) filed with the Comptroller's Office is another source of information for the Board. It outlines the revenues and expenditures of each fund and allows the Board, and the public, to understand the Town's financial position at year-end.

Each month, the bookkeeper gives the Board a report that summarizes all moneys received and disbursed by fund for the previous month. However, the bookkeeper does not give the Board budget status reports on a monthly basis. We were told the budget status reports were provided occasionally and not with any regularity, such as quarterly or monthly. The bookkeeper is reconciling the Town's bank balances to the general ledger cash accounts; however, the Board does not see the reconciliations or any reports that indicate the Town's cash balances by fund each month. Also, the bookkeeper does not provide the Board with a copy of the AUD, nor have any of the Board members requested this information.

The lack of financial information limits the Board's ability to adequately monitor the budget throughout the year. Had the Board received monthly budget status reports, or any cash balances or copies of AUDs, the Board may have had a better understanding of the Town's financial condition, including how much fund balance was available in each fund.

## **Multiyear Financial Planning**

An important Board oversight responsibility is to plan for the future by setting adequate long-term priorities and goals. To address this responsibility, it is important for the Board to develop comprehensive multiyear financial and capital plans to estimate the future costs of ongoing services and capital needs. Effective multiyear plans project operating and capital needs and financing sources over a three- to five-year period and allow the Board to identify developing revenue and expenditure trends, set long-term priorities and goals, and avoid large fluctuations in tax rates. Multiyear plans also allow the Board to assess the effects and merits of alternative approaches to address financial issues, such as the use of unrestricted fund balance to finance operations and the accumulation of money in reserve funds. 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 the Board. Also, the Board must monitor and update multiyear financial plans on an ongoing basis to ensure that its decisions are guided by the most accurate information available.

The Board has not developed a comprehensive multiyear financial and capital plan to establish long-term objectives for funding long-term needs. As a result, the Board has been making short-term adjustments. For example, even though the Board budgeted \$66,000 for road improvements in the 2012 budget, the Board did not budget any expenditures for road improvements in the 2013 budget. The Supervisor informed us that this was one of the expenditures that the Board decided to cut in 2013 to balance the budget. He also informed us that the Town will need to repair several roads, so this expenditure needs to be added back to the 2014 budget. While the practice of deferring improvements to infrastructure may address short-term budgetary needs, it could result in increased costs to the Town over time.

## **Recommendations**

1. The Board should adopt a policy setting forth the reasonable amounts of unexpended surplus funds that the Town should maintain.
2. The Supervisor should provide estimated fund balances to the Board for budgeting purposes.
3. The Board should include estimated fund balance at year-end as part of the Town's preliminary budget.
4. The Board should appropriate only available fund balance to finance operations in succeeding years' budgets.
5. The Supervisor should ensure the bookkeeper maintains separate accounting records for each of the Town's individual special districts.
6. The Supervisor should provide the Board with budget status reports and reconciled cash balances on a monthly basis.
7. The Supervisor should provide the Board with a copy of the AUD on an annual basis.
8. The Board should develop a comprehensive multiyear financial and capital plan that projects operating and capital needs and financing sources over a three- to five-year period. This plan should be monitored and updated on an ongoing basis.

## **APPENDIX A**

### **RESPONSE FROM LOCAL OFFICIALS**

The local officials' response to this audit can be found on the following page.



# TOWN OF MINETTO

6 COMMUNITY DRIVE  
P.O. BOX 220  
MINETTO, NEW YORK 13115-0220  
315 • 343-2393      Fax: (315) 342-4421

October 18, 2013

Office of the State Comptroller  
Attention: Ms. Rebecca Wilcox, Chief Examiner  
State Office Building, Room 409  
333 East Washington Street  
Syracuse, NY 13202-1428

Subject:      Audit Response - Town of Minetto  
                  Financial Condition, Report of Examination  
                  Period Covered January 1, 2012 - July 31, 2013  
                  2013M-284

Dear Ms. Wilcox:

Regarding the above subject matter, I fully agree with the findings and recommendations that have been documented and set forth for the Town of Minetto. This audit has been a very positive experience for myself and my constituents in educating us and making us aware of our neglectful shortcomings. Your recommendations have allowed us to better understand the financial condition and will help us to establish reasonable budgets, manage our fund balance responsibly, and to aid us in the development of a detailed multi-year plan towards a long-term goal for the betterment of the Town of Minetto.

Furthermore, may I add that I was very pleased with the courtesy and respect that was given to all members of the board and town employees throughout the entire audit process.

Sincerely yours,

William C. Dodds, III  
Minetto Town Supervisor

## **APPENDIX B**

### **AUDIT METHODOLOGY AND STANDARDS**

Our overall goal was to assess the Town's financial condition for the period January 1, 2012, to July 31, 2013. Our procedures included the following:

- We reviewed the Town's policies and procedures for developing and reporting information relevant to financial and budgeting activities; this included the fiscal responsibilities of Town officials.
- We interviewed Town officials to determine what processes were in place and gain an understanding of the Town's financial situation and budget.
- We reviewed and analyzed the Town's financial records and reports for all funds, including balance sheets, budget reports, and statements of revenues and expenditures.
- We reviewed the results of operations and analyzed changes in fund balance for the general, highway, and lighting district funds, and for the water district fund and sewer district fund, in aggregate. To gain additional background information and perspective, we also reviewed financial data from fiscal years prior to those included in the audit scope.
- We compared adopted budgets to modified budgets and actual operating results to determine if the budget assumptions were reasonable.
- We analyzed the composition of revenues by source to identify trends.
- We reviewed expenditures based on the Town's budget categories to identify significant expenditures and analyze trends.
- We interviewed officials to determine if the Town had developed a fund balance policy or a multiyear financial and capital plan.
- We tested the reliability of the annual update document by reviewing journal entries, bank statements, cash receipts and disbursements, and related accounting records.
- We reviewed budget and revenue status reports and trial balances.

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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