



Carthage Central School District Financial Condition

Report of Examination

Period Covered:

July 1, 2012 — December 31, 2013

2014M-138



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

August 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 government 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 Carthage 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 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 Carthage Central School District (District) is located in the Towns of Champion, Le Ray, Rutland and Wilna in Jefferson County and the Towns of Croghan, Denmark and Diana in Lewis 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 District operations. The Superintendent of Schools (Superintendent) is the chief executive officer and is responsible along with the Business Official for the District's day-to-day management under the Board's direction.

The District operates five schools, with approximately 3,600 students and 525 employees. The District's general fund budget for the 2013-14 fiscal year is \$55 million, which is funded primarily with real property taxes and State and Federal aid.

The District is impacted greatly by its proximity to the military base at Fort Drum. The student population with a connection to the military base averaged 54 percent from 2008 through 2013. As a result, the District was eligible to receive significant Federal aid.

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 examined the District's financial activities for the period July 1, 2012 through December 31, 2013. We extended our scope back to the 2008-09 fiscal year to analyze budgets, fund balance trends and reserve account activity.

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 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. District officials generally agreed with our findings and indicated that they have taken or plan 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 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 district's financial condition is a factor in determining its ability to fund public educational services for students. The responsibility for accurate and effective financial planning for the use of District resources rests with the Board, the Superintendent and the Business Official. They 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. The District may retain a portion of fund balance, referred to as unexpended surplus funds,¹ but must do so within the legal limits established by Real Property Tax Law. The District can also legally set aside and reserve portions of fund balance to finance future costs for a variety of specified objects or purposes.

District officials have consistently overestimated expenditures by a total of \$19.7 million and increased the tax levy by 11.5 percent over the five-year period ending June 30, 2013. These budgeting practices generated approximately \$14 million² in operating surpluses, which caused unexpended surplus funds to exceed statutory limits in each of those years. For example, as of June 30, 2013, unexpended surplus funds exceeded statutory limits by approximately \$10.8 million. Although District officials appropriated at least \$2 million in each year to reduce the tax levy, the Board overestimated expenditures between \$2.6 and \$4.5 million annually, 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 operating surpluses to fund five reserves that, as of June 30, 2013, totaled \$4.4 million. Two of these reserves are overfunded.

¹ 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).

² For the 2012-13 fiscal year, the District received \$7.2 million in unbudgeted Heavily Impacted Aid for students connected to the military base.

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 unexpended surplus funds is an integral part of the budget process because it represents resources remaining from prior fiscal years that can be used to benefit District taxpayers. Real Property Tax Law 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, transferred to reserve funds, used to finance one-time expenditures or used to pay down debt.

We compared the District's budgeted expenditures with actual results of operations for fiscal years 2008-09 through 2012-13 and found that the District consistently overestimated expenditures by a total of approximately \$19.7 million as shown in Table 1.

Table 1: Expenditure Variances			
Fiscal Year	Budgeted	Actual	Difference
2008-09	\$49,942,629	\$45,430,749	\$4,511,880
2009-10	\$50,565,789	\$46,099,743	\$4,466,046
2010-11	\$51,136,222	\$46,693,059	\$4,443,163
2011-12	\$51,954,856	\$48,276,217	\$3,678,639
2012-13	\$52,972,969	\$50,351,547	\$2,621,422
Totals	\$256,572,465	\$236,851,315	\$19,721,150

Over the five-year period, overbudgeted items included instructional salaries by \$4.2 million, employee benefits by \$4.2 million, disabled student services from BOCES by \$2.5 million, natural gas by \$1.5 million, electricity by \$1.3 million, and disabled student tuition by \$1.2 million. Because instructional salaries and employee benefits are driven by contractual agreements, they should be relatively predictable. District officials told us that, due to the transient nature of children connected to the military base, they budget high in case they have unexpected disabled children enter the District, which could increase the District's costs. In addition, these children can leave unexpectedly, resulting in fluctuating costs. The Business Official also told us that they base estimated utility cost on a market contract rate and costs have been at an all-time low. While conservative budgeting is desirable to a point, we found that the District overestimated both

natural gas and electricity on average by about 41 percent annually over the past five years.

Although the District has been budgeting more accurately in recent years, its practice of overestimating expenditures has contributed to a cumulative operating surplus of more than \$14 million, as shown in Table 2:

Table 2: Results of Operations					
	2008-09	2009-10	2010-11	2011-12	2012-13
Beginning Fund Balance	\$5,703,953	\$7,045,217	\$10,287,405	\$12,295,181	\$13,744,621
Revenues	\$46,772,010	\$49,341,934	\$48,700,827	\$49,713,547	\$56,337,962
Expenditures	\$45,430,749	\$46,099,743	\$46,693,059	\$48,276,217	\$50,351,547
Operating Surplus/(Deficit) ^a	\$1,341,261	\$3,242,191	\$2,007,768	\$1,437,330	\$5,986,415
Prior Period Adjustment – Increase/(Decrease) in Fund Equity	\$3	(\$3)	\$8	\$12,110	\$8,939
Year-End Fund Balance	\$7,045,217	\$10,287,405	\$12,295,181	\$13,744,621	\$19,739,975
Less: Unexpended Surplus Appropriated for the Next Fiscal Year	\$2,000,000	\$2,400,000	\$2,000,000	\$2,000,000	\$2,000,000
Less: Restricted Fund Balance and Encumbrances ^b	\$2,704,006	\$3,678,114	\$4,878,101	\$4,881,475	\$4,764,152
Unexpended Surplus Fund Balance at Year End	\$2,341,211	\$4,209,291	\$5,417,080	\$6,863,146	\$12,975,823
Unexpended Surplus Fund Balance as a % of Following Year's Appropriations	4.6%	8.2%	10.4%	13.0%	23.6%
Fund Balance in Excess of 4%	\$318,579	\$2,163,842	\$3,338,886	\$4,744,227	\$10,773,795
^a The total surplus for the five years was \$14,014,965. ^b The District appropriated \$1 million in reserves as a financing source in the 2011-12 and 2012-13 fiscal years' budgets but did not use the reserve moneys. The District also budgeted \$1 million for the 2013-14 year.					

Although a total of \$10.4 million in unexpended surplus funds and \$2 million in reserves were appropriated over the period, the District ended each fiscal year with an operating surplus. Therefore, the appropriated fund balance was not needed to finance planned expenditures. As a result, unexpended surplus funds increased from \$2.3 million to about \$13 million over the period. This was largely due to the overestimation of expenditures in each fiscal year. In addition, the District received about \$6.4 million more in revenues than it budgeted in 2012-13. This was primarily due to the receipt of Federal Heavily Impacted Aid³ of \$7.2 million which was not included in the budget. This aid offsets an \$800,000 shortfall in other budgeted

³ The District qualifies for Federal Heavily Impacted Aid when it has an enrollment of over 50 percent of students with a military connection, per student cost is below the State average for two years in a row and local tax rate is at least 75 percent of the State average. 2012-13 was the first year the District received Heavily Impacted Aid. The District included \$7.6 million for Heavily Impacted Aid in the 2013-14 budget.

revenues which, combined with the overestimation of expenditures, contributed to a nearly \$6 million operating surplus in 2012-13.

The District's unexpended surplus funds ranged from 4.6 percent of the next fiscal year's budget for 2008-09 to 23.6 percent for 2012-13. This significantly exceeded the statutory maximum of 4 percent as shown in Table 2. During this period, the Board increased the tax levy from \$6.8 million to \$7.6 million, an increase of about 12 percent. Maintaining fund balances that exceeded the amount allowed by law resulted in real property tax levies that were greater than necessary to fund operations.

District officials told us that they plan to use unexpended surplus fund balance to pay \$3.3 million on a bond in June 2015 and have discussed setting up a capital reserve fund.

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, 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. It is important that the Board adopts a written policy that clearly communicates its rationale for establishing reserve funds, objectives for each reserve established, optimal or targeted funding levels and conditions under which each fund's assets will be used or replenished.

The Board did not adopt any written policies governing the establishment and use of its reserve funds. As of June 30, 2013, the District had five reserve funds: retirement contribution, unemployment insurance, workers' compensation, tax certiorari and employees benefit accrued liability reserve (EBALR),⁴ with balances totaling \$4.4 million. The balances of the unemployment insurance and tax certiorari reserves are higher than necessary to fund costs that may be legally paid from these reserves.

Unemployment Insurance Reserve – General Municipal Law (GML) authorizes districts to create this reserve to reimburse the State Unemployment Insurance Fund (SUIF) for payments made

⁴ School districts are authorized under GML to establish an EBALR fund to pay for cash payment of accrued sick, vacation and certain other accrued but unused leave time earned by employees, as well as expenses related to the reserve's administration.

to claimants. If, at the end of any fiscal year moneys in the fund exceed amounts required to be paid into the SUIF plus any additional amounts required to pay all pending claims, the Board, within 60 days of the close of the fiscal year, may elect to transfer all or part of the excess amounts to certain other reserve funds or apply it to the budget appropriation of the next succeeding fiscal year.

Payments to SUIF totaled \$351,730 over the past five years. At this rate of use, the District's \$1.3 million reserve balance as of June 30, 2013 would cover unemployment insurance claims for approximately 19 years. Although the Board appropriated \$1 million of the excess funds to help finance its 2011-12 fiscal year budget, the District generated an operating surplus and did not actually reduce the balance in the reserve (see "Budgeting and Fund Balance" section).

Tax Certiorari Reserve - Education Law authorizes school districts to establish a reserve for the payment of judgments and claims resulting from tax certiorari proceedings.⁵ A school district may establish a reserve fund for the potential cost of tax certiorari proceedings without approval by the voters, provided the total moneys in the reserve do not exceed the amounts deemed necessary to meet anticipated judgments and claims. Reserve funds that are not expended for the payment of judgments or claims arising out of tax certiorari proceedings for the tax roll in the year the moneys are deposited to the fund or that will not be reasonably required to pay any such judgment or claim must be returned to the general fund on or before the first day of the fourth fiscal year following the deposit of such moneys to the reserve fund.

The tax certiorari reserve was established by Board resolution for \$400,000 in August 2009 with an additional \$300,000 authorized in August 2010. As of June 30, 2013, the District's tax certiorari reserve had a balance of approximately \$703,000, which included earned interest. The initial amount was mostly related to a tax certiorari claim for \$373,777 which was settled in March 2010 without the District having to pay any money. Additionally, the District was not able to provide any support for the \$300,000 added to the reserve in 2010. As of June 30, 2013, the District has two pending tax certiorari claims totaling \$68,000. Since the remaining balance in the reserve was not based on pending litigation or claims against the District, we determined that this reserve was overfunded by approximately \$635,000.

⁵ 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.

Reserve funds should not 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 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 and adopt budgets that include realistic estimates for expenditures and unexpended surplus funds.
2. District officials should develop a plan for the use of excess unexpended surplus funds in a manner that benefits District taxpayers. Such uses could include, but are not limited to:
 - Paying off debt,
 - Financing one-time expenditures,
 - Increasing or establishing necessary reserves and
 - Reducing District property taxes.
3. The Board should:
 - Develop a comprehensive policy for establishing and using reserve funds that includes optimal or targeted funding levels and the conditions under which reserve funds will be used or replenished and
 - Assess reserve levels and take legally allowed action to reduce them to appropriate levels, if overfunded.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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

Carthage Central School District

Superintendent of Schools

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Peter J. Turner

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July 21, 2014

The District agrees with the State Comptroller's recent audit findings. The District acknowledges that prior budgets were overestimated. This practice was done with consideration of the District taxpayers. The budgets were developed in conjunction with the budget committee and the superintendent, taking into consideration the District's past history and practice. Due to the District's unique transient student population, the District attempted to consider and budget for various uncertain scenarios.

During this budget period, the District moved from being regularly funded for Impact Aid (Military) to Heavily Impacted, which resulted in the District receiving \$6,283,365.38 more in 2012-13 than what was budgeted.

See
Note 1
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Recommendations:

1. The Board of Education and District officials should develop and adopt budgets that include realistic estimates for expenditures and unexpended surplus funds.
 - a. The 2014-2015 budget took a more careful approach estimating expenditures and revenue. This District feels this has been accomplished with the current budget and therefore it reflects a clearer prediction of future expenses and income.
2. District officials should develop a plan for the use of excess unexpended surplus funds in a manner that benefits District tax payers. Such uses could include, but are not limited to:
 - a. Paying off debt:

The District will begin to eliminate debt in 2014-15 to include, paying \$3,315,000 toward an original \$6,949,000 bond. In addition, if the District continues to receive Heavily Impacted Aid and has an excess fund balance, they may pay \$8,700,000 in principal on an original \$20,853,000 bond. Further reductions will be considered as the budget allows.
 - b. Financing one-time expenditures:

The District has already begun a replacement schedule for small machinery, (i.e. lawn mowers, snow blowers, trimmers, floor machines, vacuums, etc.). The District is considering a practice to discontinue the bonding of bus purchases and instead move them into appropriations, allowing for their payment each year as possible with excess funds.

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c. Increasing or establishing necessary reserves :

In May 2014, the District established a Capital Reserve with voter authorization and reduced property taxes by a half million dollars. The district is embarking on a process which will allow for a thorough understanding of all of its reserves to ensure that appropriate reserves will be used and/or funded.

d. Reducing District property taxes:

The 2014-2015 Budget came with increased costs for District pension, health insurance and salaries. However, due to the Districts surplus funds, the District supported a reduction in the tax levy as compared to previous years. The tax levy was reduced by \$500,000 or -5.56% for the current school year. As a result, District taxpayers will see reduction in their tax bills.

3. Develop a comprehensive policy for establishing and using reserve funds that includes optimal or targeted funding levels and the conditions under which reserve funds will be used or replenished:

As part of the Districts Corrective Action Plan, district officials will provide the Board of Education with a policy that promotes open, transparent and accountable use of public funds. The Board of Education will be asked to approve an Annual Reserve Report which will outline reserve activity for the year. In addition, the District will review their reserve levels with financial experts so that the district thoroughly understands the use, appropriateness and impact on the tax payers. As a result, over and underfunded reserves will be assessed and legally allowable, appropriate action will follow.

The District considers this an opportunity to create a Corrective Action Plan in response to the Comptrollers audit that addresses the recommendations set forth. The Corrective Action Plan will be reviewed at regular intervals by the District Board of Education.

Respectfully,

Peter J. Tuner
Superintendent of Schools

APPENDIX B

OSC COMMENT ON THE DISTRICT'S RESPONSE

Note 1

Based on our review, the District received a total of approximately \$7.2 million in Heavily Impacted Aid in 2012-13, none of which was budgeted. It received \$6,283,365 in April 2013 as indicated in the response letter and an additional \$897,624 in May 2013.

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

The objective of this audit was to review the District's financial condition related to fund balance and the establishment, funding and use of reserves. To achieve our audit objective and obtain valid audit evidence, we performed the following audit procedures:

- We interviewed District officials and employees to obtain an understanding of the District's budgeting practices.
- We reviewed the last five years of financial information submitted to the Office of the State Comptroller.
- We compared budgets with actual operating results for fiscal years 2008-09 through 2012-13 and for 2013-14 year-to-date.
- We reviewed Board minutes, Board resolutions, accounting records, audited financial statements, bank 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 unexpended surplus funds in the general fund, to determine whether the District complied with applicable statutes.
- We contacted the Federal Education Department Impact Aid Office to gain an understanding of the Impact Aid and Heavily Impacted Aid program.

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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