



Lyncourt Union Free School District Financial Condition

Report of Examination

Period Covered:

July 1, 2014 – September 30, 2015

2016M-62



Thomas P. DiNapoli

Table of Contents

	Page
AUTHORITY LETTER	1
INTRODUCTION	2
Background	2
Objective	2
Scope and Methodology	2
Comments of District Officials and Corrective Action	2
FINANCIAL CONDITION	4
Budgeting and Fund Balance	5
Multiyear Financial Plan	7
Recommendations	8
APPENDIX A Response From District Officials	9
APPENDIX B Audit Methodology and Standards	15
APPENDIX C How to Obtain Additional Copies of the Report	16
APPENDIX D Local Regional Office Listing	17

State of New York Office of the State Comptroller

Division of Local Government and School Accountability

July 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 Lyncourt Union Free School District, entitled Financial Condition. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the 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 Lyncourt Union Free School District (District) is located in the Town of Salina, Onondaga County. The District is governed by the Board of Education (Board), which is composed of five elected members. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools is the District's chief executive officer and is responsible, along with other administrative staff, for the District's day-to-day management under the Board's direction.

The District operates one school with 377 students (Pre-kindergarten through Grade 8) and 88 employees (full- and part-time). The District's budgeted appropriations for the 2015-16 fiscal year were \$9.9 million, which were funded primarily with real property taxes and State aid.

Objective

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

- Did the Board and District officials adequately manage the District's financial condition?

Scope and Methodology

We examined the District's financial records for the period July 1, 2014 through September 30, 2015. We expanded our scope back to July 1, 2012 to analyze the District's fund balance, budgeting and financial trends. We also reviewed the District's 2015-16 adopted budget.

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 B of this report. Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

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 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

A school district's financial condition is a primary factor in determining its ability to continue providing education services for students. The Board and Superintendent are accountable to residents for the use of District resources and are responsible for effectively planning and managing the District's financial operations. A key measure of a district's financial condition is its level of fund balance, which represents resources remaining from prior fiscal years that can be used to provide a cushion for unexpected fluctuations in operations, assist with cash flow fluctuations or lower property taxes for the ensuing fiscal year. New York State Real Property Tax Law (RPTL) limits the amount of unrestricted fund balance a school district can retain to no more than 4 percent of the next year's budgetary appropriations. Additionally, the Board should prepare a multiyear financial plan that projects future revenues and expenditures and prepares the District for any future year fiscal challenges.

The Board and District officials did not adequately manage the District's financial condition to ensure that the general fund's unrestricted fund balance was within the statutory limit. From fiscal years 2012-13 through 2014-15, the District's unrestricted fund balance exceeded the 4 percent statutory limit. For example, the District had unrestricted fund balance in the general fund totaling over \$1.7 million, or 17.6 percent of the following year's appropriations, as of June 30, 2015.¹

The Board adopted budgets for the three-year period that appropriated a total of \$810,000 in fund balance to finance District operations. However, due to operating surpluses in the same years, none of the appropriated fund balance was used. The District experienced operating surpluses because budgeted revenues were underestimated and appropriations overestimated by almost \$2.7 million for the three-year period. For the same period, the unrestricted fund balance averaged about \$1.4 million. As a result, the District's year-end unrestricted fund balance as a percentage of next year's budgetary appropriations averaged about 14.1 percent over the last three years, which is almost three and a half times the statutory limit. When the unused appropriated fund balance is added back to the unrestricted fund balance, the District's recalculated unrestricted fund balance ranged from almost 11 percent to 21 percent of the ensuing year's appropriations. Finally, the Board has not adopted a multiyear financial plan to allow it to facilitate the development of future finances. Such

¹ An adjustment of \$271,840 was made to increase unrestricted fund balance due to an accrued compensated absences liability account that was overstated.

a plan would help the Board and District officials monitor and plan for the use of fund balance.

Budgeting and Fund Balance

The Board and District management are responsible for accurately estimating revenues, appropriations and fund balance in the District's annual budget. Accurate budget estimates help ensure that the real property tax levy is not greater than necessary. RPTL limits unrestricted fund balance to no more than 4 percent of the ensuing fiscal year's budget. Fund balance in excess of the statutory limit must be used to fund a portion of next year's budgeted appropriations, thereby reducing the tax levy; or used to fund legally established reserve funds; or pay down existing debt.

We compared the District's budgeted revenues and appropriations with actual results of operations for fiscal years 2012-13 through 2014-15. The District underestimated revenues by about \$1.5 million and overestimated appropriations by about \$1.1 million, for a total budget variance of over \$2.6 million, as shown in Figure 1.

Figure 1: Budget Variances				
	2012-13	2013-14	2014-15	Total
Budgeted Revenues	\$8,480,583	\$8,835,502	\$9,126,447	\$26,442,532
Actual Revenues	\$8,876,360	\$9,371,118	\$9,725,258	\$27,972,736
Difference	\$395,777	\$535,616	\$598,811	\$1,530,204
Budgeted Appropriations	\$8,850,583	\$9,283,928	\$9,598,147	\$27,732,658
Actual Expenditures	\$8,579,404	\$8,871,029	\$9,158,120	\$26,608,553
Difference	\$271,179	\$412,899	\$440,027	\$1,124,105
Total Budget Variance	\$666,956	\$948,515	\$1,038,838	\$2,654,309

As indicated in Figure 2, the District has accumulated fund balance at levels in excess of the amount that may be carried over into the next school year.² By the end of the 2014-15 fiscal year, the unrestricted fund balance had increased from about \$817,000 to over \$1.7 million in just two years.

² District records also show this trend prior to the audit period.

Figure 2: Unrestricted Fund Balance at Year-End

	2012-13	2013-14	2014-15
Total Beginning Fund Balance	\$2,526,269	\$1,967,062	\$2,742,499
Plus: Compensated Absence Adjustment			\$271,840
Prior Period Adjustments	(\$856,163)	\$275,348	(\$16,817)
Add: Operating Surplus	\$296,956	\$500,089	\$567,138
Total Ending Fund Balance	\$1,967,062	\$2,742,499	\$3,564,660
Less: Restricted Funds	\$941,808	\$857,964	\$1,419,543
Less: Encumbrances	\$38,089	\$91,901	\$36,068
Less: Appropriated Fund Balance for the Ensuing Year	\$170,000	\$270,000	\$370,000
Total Unrestricted Funds at Year-End	\$817,165	\$1,522,634	\$1,739,049
Ensuing Year's Budgeted Appropriations	\$9,283,928	\$9,598,147	\$9,886,847
Unrestricted Funds as Percentage of Ensuing Year's Budget	8.8%	15.9%	17.6%

Appropriating fund balance to finance operations should result in a planned operating deficit in the year of appropriation. The Board appropriated unrestricted fund balance of \$170,000 for the 2013-14 budget and \$270,000 for the 2014-15 budget to help finance the fiscal years' operations. However, the District's operating surpluses, of about \$500,000 for 2013-14 and \$567,000 for 2014-15, negated the Board's action to reduce the amount of unrestricted fund balance. When unused appropriated fund balance was added back (as shown in Figure 3), the District's recalculated unrestricted fund balance for the 2012-13 through 2014-15 fiscal years ranged from almost 11 percent to 21 percent of the ensuing year's appropriations.

Figure 3: Unused Fund Balance

	2012-13	2013-14	2014-15
Total Unrestricted Funds at Year-End	\$817,165	\$1,522,634	\$1,739,049
Add: Appropriated Fund Balance Not Used to Fund Ensuing Year's Budget	\$170,000	\$270,000	\$370,000
Total Recalculated Unrestricted Funds	\$987,165	\$1,792,634	\$2,109,049
Recalculated Unrestricted Funds as Percentage of Ensuing Year's Budget	10.6%	18.7%	21.3%

The Board has not taken effective measures to reduce the unrestricted fund balance, which has more than doubled over the last two fiscal years. Furthermore, despite the Board appropriating \$370,000 in the 2015-16 budget, the District's total tax levy increased \$36,714 compared to the 2014-15 levy. Because the District has continued to retain an excessive unrestricted fund balance, the increase in the real property tax levy was likely unnecessary to fund operations.

Figure 4: Change in Real Property Tax Levy

	2012-13	2013-14	2014-15	2015-16
Real Property Tax Levy	\$5,170,689 ^a	\$5,392,483	\$5,417,032	\$5,453,746
Dollar Change From Prior Year Levy	\$101,850	\$221,794	\$24,549	\$36,714
Percentage Change From Prior Year Levy	2.01%	4.29%	0.46%	0.68%

^a The 2011-12 tax levy was \$5,068,839.

The accumulation of fund balance occurred even though each of the District's last five independent audit reports contained a finding to notify the Board that the unrestricted fund balance was in excess of the statutory limit. District officials explained that there is a need for unrestricted fund balance to be maintained in the event of unforeseen financial circumstances. However, District officials should ensure the amount is at a reasonable level and within the statutory limit. Maintaining a reasonable level of unrestricted fund balance is a key element of effective long-term planning.

Multiyear Financial Plan

Multiyear financial planning is a tool school districts can use to improve the budget development process. Planning on a multiyear basis can enable District officials to identify developing revenue and expenditure trends, establish long-term priorities and goals and consider the impact of near-term budgeting decisions on future fiscal years. It also allows District officials to assess the merits of alternative approaches (such as using unrestricted fund balance or establishing and using reserve funds) to finance District operations.

A well-designed plan can assist the Board in making timely and informed decisions about the District's programs and operations. Multiyear financial planning can also help District officials project the future costs. Any long-term financial plan should be monitored and updated on a continuing basis to provide a reliable framework for preparing budgets and to ensure that information used to guide decisions is current and accurate.³

The Board prepared the annual budgets without using a multiyear financial plan to facilitate development of the budgets. Such a multiyear financial plan that is reviewed and updated annually will allow District officials to manage the use of unrestricted fund balance and provide a way to solicit public input by establishing practical goals to ensure that such use is in the best interest of District residents.

³ See <http://www.osc.state.ny.us/localgov/planbudget/index.htm> for guidance.

Recommendations

The Board and District officials should:

1. Ensure that the amount of the District's unrestricted fund balance is in compliance with the RPTL statutory limits and reduce the amount of unrestricted fund balance in a manner that benefits District residents. Such uses could include, but are not limited to, paying off debt, financing one-time expenditures and reducing property taxes.
2. Develop a comprehensive multiyear financial plan to establish objectives for the use of excess fund balance and the funding of long-term needs.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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



"Great Expectations for
Achievement, Respect, and Caring"

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May 12, 2016

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Re: Lyncourt Union Free School District Financial Condition Report of Examination
Period Covered: July 1, 2014 – September 30, 2015
Audit Report Number 2016M-62

Dear Chief Examiner Singer:

The Lyncourt Union Free School District has received and reviewed the draft Financial Condition Report of Examination for the audit period July 1, 2014 through September 30, 2015, #2016M-62. The audit report will be used as a valuable resource in our continuing efforts to support the District in fiscal and strategic planning.

The Comptroller's Office performed a thorough examination in a very professional and courteous manner. The District appreciates the time and effort involved in conducting the audit as well as the oversight and feedback that was provided throughout the process. The audit has acknowledged our efforts in monitoring the District's financial operations and our initiatives in improved oversight and transparency.

The Lyncourt Board of Education and District Administration welcomes the opportunity to reply to the findings and offer our response to the audit recommendations. This correspondence serves as both the District response and Corrective Action Plan.

As stated in the Financial Condition section of the audit report "A school district's financial condition is a primary factor in determining its ability to continue providing education services for students...A key measure of a district's financial condition is its level of fund balance, which represents the resources remaining from prior fiscal years that can be used to provide a cushion for unexpected fluctuations in operations, assist with cash flow fluctuations or lower property taxes". We would like to share the volatility of revenues and cash flow the District has faced in recent years and demonstrate that the District would be fiscally and academically insolvent without a significant level of fund balance.

Since 2008-09 the state has withheld our School District's state aid in the form of a Gap Elimination Adjustment (GEA) in the amount of \$1.7 million. During this time the District's foundation aid remained frozen and then increased in 2014 by \$21,596, 2015 by \$42,949 and 2016 by \$8,445. Also during this time of withholding \$1.7 million, the state imposed a tax levy limit that inhibits local tax revenue. The tax levy limit calculation does not take into account any school district associated increases in expenditures, primarily in areas effecting schools the most such as salaries, health insurance costs, and mandates. Given such decline and restraint in the School District's revenue source, let us take a look at some of the major increases in expenditures the district experiences annually:

Salaries at competitive area increments average annually	\$180,000.
Health insurance increase average annually	\$ 80,000.
Transportation	<u>\$ 30,000.</u>
	<u>\$290,000.</u> Annually

And let us also look at some of the new expenditures the district has faced recently:

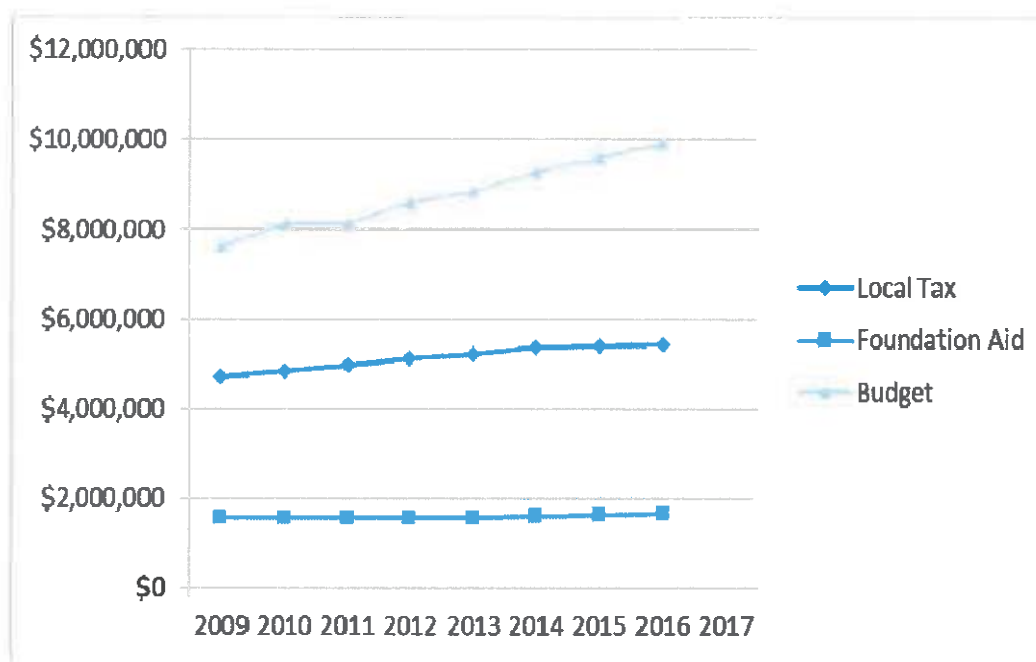
Charter School obligation	\$ 46,000.
New section due to increased enrollment	\$120,000.
English Language Learner requirements	\$ 45,000.
Electronic voting	\$ 3,000.
Technology	<u>\$120,000.</u>
	<u>\$334,000.</u> Increased spending

And let us look at costs the District had to cover while awaiting state reimbursement:

Full Day Pre-K	<u>\$196,000.</u> Financial outlay
Spent to start up program Sep. 2014 thru Jun. 2015 and payment received Aug. 2015	

The Board and District Administration uses realistic and conservative estimates when developing the annual budget. The state legal limit of 4% fund balance for Lyncourt would be \$395,692. Given the increased need expenditures above (not including predictable annual increases), this fund balance amount would not cover the additional expenditures and outlay totaling (334,000+196,000) \$530,000. What would be the alternative? Borrowing funds, which would create added interest expense and possibly be looked at unfavorably in a future audit, increasing class size and eliminating positions, limiting educational enhancement opportunities, or ultimately dissolving. The community is not in favor of a school merger. The community is very supportive of Lyncourt School and shows that support by overwhelmingly passing the budget, last year by 79%.

The following chart displays the disparity and widening gap between state aid, tax revenue and our increased expenditures:



Our annual budget is an estimated spending and revenue plan that is developed with careful consideration of increased expenses, decreases, and anticipated support needs. In some cases it is necessary to anticipate for unexpected expenses, such as in the area of special education where an incoming high needs student may require services that can cost upwards of \$100,000. Several incoming students with needs would not be unusual during a school year. We take great care in ensuring our budget will cover the needs of all of our students for the following school year.

The Board of Education represents the community and works toward the mission of managing the School District to be fiscally sound and educationally effective. We are proud to have sustained and grown through the worst financial crisis schools have faced in New York State history. Local jobs have been preserved and programs have not only been maintained but enhanced, all while keeping the local taxes low and maintaining fiscal strength. The Board of Education has held onto fund balance during this time. The Board of Education has been cautious and leery to spend during the years of fiscal stress and has been diligent in creating efficiencies and introducing shared service opportunities that have also helped the District financially. The School District's annual external audit indicates that Lyncourt School is fiscally fit and financially strong. This gives us the ability to withstand the uncertainty of state aid, GEA hold-backs, tax limit constraints and unfunded mandates while providing uninterrupted quality education for our youth.

Recommendation #1.

The Board and District officials should ensure that the amount of the District's unrestricted fund balance is in compliance with the Real Property Tax Law statutory limits and reduce the amount of unrestricted fund balance in a manner that benefits District residents. Such uses could include, but are not limited to, paying off debt, financing one-time expenditures and reducing property taxes.

Corrective Action Plan:

Since the implementation of the Gap Elimination Adjustment and Tax Levy Limit the District has been reluctant to exhaust its fund balance. The Lyncourt Board of Education and District Administration agrees with the finding that we have fund balance in excess of the state legal limit of 4%. The Board of Education and District Administration review the District's liabilities and reserves annually. The District will continue this practice which is already implemented, having the School Business Administrator responsible for a complete annual analysis with recommendations to establish new reserves when possible and fund all reserves appropriately in an effort to reduce unassigned fund balance.

The District has increased its appropriated fund balance each year. In the year 2016-2017 the district appropriated \$500,000. This is up from \$370,000 the prior year. The District has and will continue to use fund balance to minimize tax increases and off-set the tax levy limit restrictions. It will be the responsibility of the School Business Administrator to report the fund balance history, balances, and recommended use to the Superintendent and Board of Education annually during budget preparation work sessions. The amount of appropriated fund balance will be determined with careful consideration of both the future financial well-being of the School District and minimizing the local tax burden as much as possible. As state aid becomes a more substantial and reliable source of income the District will take measures to consider the use of surplus funds to fund reserves, setting aside for future expenditures such as capital improvements, fund one-time expenditures and pay down future debt. The Board of Education will take action beginning with the 2017-2018 fiscal planning to be more diligent in its efforts to reduce the fund balance and observe the legal limits.

Recommendation #2.

The Board and District officials should develop a comprehensive multiyear plan to establish objectives for the use of excess fund balance and the funding of long-term needs.

Corrective Action Plan:

The Board of Education does take serious consideration of the School District's long term financial needs. This is in part why the fund balance is above the 4% legal limit and why the fund balance has been held steadfast in efforts to insure the District has a solid financial future. The District took measures to create a five year Long Range Plan in 2014. This plan was developed with input from the community and staff. The District also has a current and comprehensive Building Condition Survey that was completed in 2014. The District will use these as a guide and goals for the future planning and funding of long-term needs. The Lyncourt Board of Education and District Administration agree with the finding that it should develop a comprehensive multiyear plan. The District will use the State Comptroller's Multiyear Financial Planning guidance and tools to develop this financial plan. The plan will be completed by the

School Business Administrator and introduced to the Board of Education by December 2016 with planned adoption and implementation by the end of the 2016-2017 school year. The Board of Education will include the planned use of excess fund balance as part of the long range funding needs.

Again, the Board of Education and District Administration would like to thank you for the professional manner in which the audit was completed and for the valuable recommendations and feedback that resulted. We will use the experience and information in our continuing efforts to provide a responsible financial and progressive educational plan for our students at Lyncourt Union Free School District.

Sincerely,


Mr. James J. Austin
Superintendent


Mrs. Cathryn L. Marchese
Business Administrator


Dr. Lawrence Salamino
School Board President


Mr. David Florczyk
School Board Vice-President


Mr. Michael Leonardo
School Board Trustee


Mr. Anthony Maggi
School Board Trustee


Mrs. Kimberly Vespi
School Board Trustee

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

To achieve our audit objective and obtain valid evidence, we performed the following procedures:

- We interviewed District officials to determine the processes that were in place for budget preparation and to gain an understanding of the District's financial condition.
- We analyzed three years of data filed with the Office of the State Comptroller to evaluate fund balance trends.
- We compared budget-to-actual revenues and expenditures and investigated significant variances.
- We evaluated the District's operating results and resulting fund balance for the audit period.
- We reviewed the Board meeting minutes, resolutions and policies to gain an understanding of the process and procedures over the District's financial management.
- We calculated the unrestricted fund balance in the general fund as a percentage of the ensuing year's appropriations to determine if the District was within the statutory limitation during the fiscal years 2012-13 through 2014-15.
- We reviewed the trend of real property tax rates, levies and assessments for fiscal years 2012-13 through 2015-16.

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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