



Warsaw Central School District Financial Management

Report of Examination

Period Covered:

July 1, 2012 – June 13, 2016

2016M-278



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

December 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 Warsaw Central School District, entitled Financial Management. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the 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 Warsaw Central School District (District) is located in the Towns of Gainesville, Java, Middlebury, Orangeville, Warsaw and Wethersfield in Wyoming County. The District is governed by an elected seven-member Board of Education (Board), which is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the 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 Business Administrator (Administrator) is responsible for accounting for the District's finances, maintaining accounting records and preparing financial reports.

The District operates two schools with approximately 900 students and 170 employees. The District's budgeted appropriations for the 2015-16 fiscal year are approximately \$19.5 million, which are funded primarily with State aid and real property taxes.

Objective

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

- Did the District properly manage fund balance and reserves in accordance with statutes?

Scope and Methodology

We examined the District's management of financial activities for the period July 1, 2012 through June 13, 2016. We extended the review of certain reserve activity back to 2001.

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.

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 Management

A school district's financial condition is a factor in determining its ability to fund public educational services for students. The Board, Superintendent and Administrator are responsible for accurate and effective financial planning including adopting annual budgets that contain realistic estimates of expenditures and the resources 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 subsequent fiscal year. School districts may retain a portion of fund balance, referred to as unrestricted fund balance, but must do so within the legal limit established by New York State Real Property Tax Law (RPTL), which currently may not be more than 4 percent of the subsequent fiscal year's budget. Additionally, school districts can legally set aside funds and establish reserves for future costs for a variety of specified objects or purposes (for example, capital projects or retirement expenditures).

Although the Board and District officials reported unrestricted fund balance levels that were in accordance with RPTL, they have annually appropriated portions of fund balance¹ towards the subsequent year's budget that were not used due to a practice of overestimating appropriations. This trend is projected to continue through 2015-16. Once the unused appropriated fund balance is included in unrestricted fund balance, the District's recalculated unrestricted fund balance exceeds the statutory limit, ranging from approximately \$2.4 million (12 percent) in 2012-13 to \$930,000 (5 percent) in 2014-15. District officials have increased the tax levy each year of our audit period. In addition, three reserves² totaling approximately \$3.8 million were overfunded, and the debt reserve totaling approximately \$600,000 has not been used since 2010-11 for related debt principal and interest payments, as statutorily required. Funding reserves at greater than reasonable levels contributes to property tax levies that are higher than necessary because the excessive reserve balances are not being used to fund operations.

Budgeting and Fund Balance

The Board and District officials are responsible for developing realistic estimates of revenues, appropriations and the use of fund balance in the annual budget, and ensuring that the amount of unrestricted fund balance is in compliance with RPTL. Accurate budget estimates help ensure that the levy of property taxes is not

¹ The portion of fund balance used to reduce the property tax levy is referred to as appropriated fund balance.

² Retirement contribution, workers' compensation and unemployment insurance

greater than necessary. Excess funds should be used in a manner that benefits District residents.

We compared budgeted revenues and appropriations with actual operating results from July 1, 2012 through June 30, 2015. While revenue estimates were generally reasonable, budgeted appropriations were overestimated by an average of \$1.5 million annually (9 percent) or a cumulative total of more than \$4.5 million (Figure 1).

Figure 1: Overestimated Appropriations			
	2012-13	2013-14	2014-15
Appropriations	\$18,590,000	\$19,450,000	\$19,770,000
Actual Expenditures	\$17,520,200	\$17,887,000	\$17,870,000
Overestimated Appropriations	\$1,069,800	\$1,563,000	\$1,900,000
Percentage Overestimated	6%	9%	11%

The most significantly overestimated appropriations were for instructional costs (teacher salaries, tuition and BOCES³ services), which were overestimated by approximately \$2.1 million (8 percent) over the last three years, or annually by an average of more than \$710,000. Instructional costs can be anticipated because they are largely determined by contractual agreements and enrollment trends that result in anticipated expenditures that should be reasonably estimated and not consistently overestimated. For example, the actual expenditures for instructional costs were approximately \$9 million in each of the past three years; however, the Board budgeted \$10 million in its 2014-15 and 2015-16 budgets. We reviewed the 2016-17 budget and found a similar trend as the Board budgeted approximately \$10.5 million for instructional costs. The Board also overestimated the appropriations for employee benefits by a total of \$1.3 million (13 percent) over the last three years, or an average of more than \$430,000 annually.

The overestimated appropriations contributed to annual operating surpluses totaling approximately \$770,000 in 2013-14 and 2014-15.⁴ When fund balance is appropriated towards the next year's budget, the expectation is that there will be a planned operating deficit equal to the amount of fund balance that was appropriated. This in effect allows a school district to return excess fund balance to the residents by using the money to fund operations. However, although the budgets for 2012-13⁵ through 2015-16 included appropriated fund balance

³ Board of Cooperative Educational Services

⁴ The District experienced an operating deficit of approximately \$310,000 in 2012-13.

⁵ The District appropriated approximately \$1.3 million as of June 30, 2012 towards the subsequent year's budgeted appropriations.

that averaged approximately \$1 million annually,⁶ most of it was not needed. We agree with the Administrator’s projection that the District will realize an operating surplus of approximately \$760,000 during 2015-16, continuing the trend of increasing fund balance. It is not an appropriate budgeting practice to adopt budgets that appropriate fund balance each year that will not be used. As a result, total fund balance, including reserves, increased by approximately \$180,000 (2 percent) during our audit period.

As Figure 2 illustrates, the District reported unrestricted fund balance that complies with the statutory limit in all three years of our audit period.

Figure 2: Unrestricted Fund Balance at Fiscal Year-End			
	2012-13	2013-14	2014-15
Beginning Fund Balance	\$9,410,000	\$9,090,000	\$9,280,000
Add: Operating Results	(\$310,000) ^a	\$310,000	\$460,000
Less: Transfers Out	\$10,000	\$120,000	\$150,000
Ending Fund Balance	\$9,090,000	\$9,280,000	\$9,590,000
Less: Encumbrances	\$130,000	\$20,000	\$10,000
Less: Restricted Fund Balance (Reserves)	\$6,580,000	\$7,240,000	\$8,650,000
Less: Appropriated Fund Balance for the Subsequent Year	\$1,620,000	\$1,240,000	\$200,000
Unrestricted Fund Balance at Year-End	\$760,000	\$780,000	\$730,000
Subsequent Year's Budgeted Appropriations	\$19,450,000	\$19,770,000	\$19,500,000
Unrestricted Fund Balance as a Percentage of the Subsequent Year's Budget	4%	4%	4%

^a The District appropriated approximately \$1.3 million of fund balance toward the 2012-13 budgeted appropriations.

The budgeting practices are misleading to residents by making it appear that the District needed to both increase taxes and use fund balance to close projected budget gaps. However, the District’s budgets resulted in operating surpluses or smaller deficits than budgeted. As illustrated in Figure 3, when the appropriated fund balance not needed to finance operations is included in unrestricted fund balance, the District’s recalculated unrestricted fund balance

⁶ While the three-year average of appropriated fund balance is approximately \$1 million, the appropriated fund balance for 2015-16 was significantly below that average, totaling approximately \$200,000.

ranged from approximately \$2.4 million in 2012-13 (12 percent) to \$930,000 in 2014-15 (5 percent), exceeding the statutory limit of 4 percent. Additionally, we project that the District will end 2015-16 with an operating surplus totaling approximately \$760,000 and, as a result, the appropriated fund balance of approximately \$200,000 will not be needed. In reality, the District did not use the \$3 million it designated in its 2013-14 through 2015-16 budgets to reduce taxes during these fiscal years.

Figure 3: Recalculated Unused Fund Balance			
	2012-13	2013-14	2014-15
Unrestricted Fund Balance at Year-End	\$760,000	\$780,000	\$730,000
Add: Appropriated Fund Balance Not Used for the Subsequent Year	\$1,620,000	\$1,240,000	\$200,000
Recalculated Unrestricted Fund Balance	\$2,380,000	\$2,020,000	\$930,000
Subsequent Year's Budgeted Appropriations	\$19,450,000	\$19,770,000	\$19,500,000
Recalculated Unrestricted Fund Balance as a Percentage of the Subsequent Year's Budget	12%	10%	5%

Furthermore, the Board and District officials continued to increase taxes despite having sufficient resources to fund ongoing operations. Had the Board and District officials retained the same tax levy⁷ as in 2012-13, we estimate that residents could have realized more than \$390,000 in cumulative savings.

Reserves

The Board may establish reserve funds and retain portions of fund balance to finance future costs for a variety of specified objects or purposes, but must do so in compliance with statutory requirements. While school districts are generally not limited as to how much money can be held in reserves, balances should be reasonable. Funding reserves at greater than reasonable levels contributes to real property tax levies that are higher than necessary because excessive reserve balances are not being used to fund operations. Therefore, it is important for the Board to adopt a written policy that communicates its rationale for establishing reserve funds, objectives for each reserve, targeted funding levels and conditions under which reserves will be used or replenished.⁸ The Board should periodically assess the reasonableness of the amounts accumulated in each reserve and, when warranted, reduce reserve funds to a reasonable level or liquidate and discontinue a reserve that is no longer needed or

⁷ The tax levy in 2012-13 was approximately \$6.9 million and increased to approximately \$7.1 million in 2015-16.

⁸ Refer to *Local Government Management Guide Reserve Funds* <http://www.osc.state.ny.us/localgov/pubs/lgmg/reservefunds.pdf> for more information.

whose purpose has been achieved.⁹ Funding reserves at greater than reasonable levels contributes to real property tax levies that are higher than necessary because excessive reserve balances are not being used to fund operations.

As shown in Figure 4, the District reported eight reserves in the general fund totaling approximately \$8.6 million as of June 30, 2015, which is equivalent to more than 44 percent of the 2015-16 total budgeted appropriations.

Figure 4: Reserve Funds as of June 30, 2015

Reserve	Balance
Capital	\$3,670,000
Retirement Contribution	\$2,770,000
Workers' Compensation	\$760,000
Debt	\$598,000
Employee Benefit Accrued Liability	\$512,000
Unemployment Insurance	\$260,000
Capital Improvement	\$45,000
Tax Certiorari	\$33,000
Total	\$8,648,000

The District did not properly establish four of these reserves (workers' compensation, employee benefit accrued liability, unemployment insurance and tax certiorari). For example, a review of the employee benefit accrued liability reserve activity showed that the District spent approximately \$1.7 million from 2003 through 2013; however, the Board did not formally establish this reserve until October 2015.

We noted that as of June 30, 2015, four reserves totaling approximately \$4.3 million were reasonably funded.¹⁰ However, three additional reserves (retirement contribution, workers' compensation and unemployment insurance), totaling approximately \$3.8 million, were overfunded as balances were excessive when compared to the average annual costs for which they were established. Furthermore, the Board annually levies taxes for these expenditures, rather than budgeting to appropriate reserve funds as a financing source. As a result, we question the purpose of maintaining the excessive amounts.

⁹ The District should consult with legal counsel prior to liquidating or removing funds from a reserve.

¹⁰ Capital (\$3.67 million), employee benefit accrued liability (\$512,000), capital improvement (\$45,000) and tax certiorari (\$33,000)

Additionally, District officials have not used the debt reserve since 2010-11, as statutorily required. Excessive and unused reserve funds could be transferred to other legally established reserves, as applicable, or used to reduce the tax levy.

Retirement Contribution Reserve – This reserve is authorized to make contributions for employees covered by the New York State and Local Retirement System (NYSLRS). As of June 30, 2015, the balance in this reserve totaled approximately \$2.8 million. NYSLRS contribution expenditures averaged approximately \$222,000 annually from 2012-13 through 2014-15. At this average cost, the reserve could pay the related expenditures for more than 10 years. Because the District has planned and paid for these expenditures in the annual budget, the District has not used this reserve since 2012-13.

Workers' Compensation Reserve – General Municipal Law (GML) authorizes the establishment of this reserve to pay compensation benefits and other expenses when a school district elects to self-insure for this purpose. As of June 30, 2015, the balance in this reserve totaled approximately \$760,000 which, based on average annual expenditures of approximately \$60,000, would be enough to cover workers' compensation expenditures for more than 10 years. Because the District has planned and paid for these expenditures in the annual budget, the District has not used this reserve since 2010-11.

Unemployment Insurance Reserve – GML authorizes the establishment of this reserve to reimburse the New York State Unemployment Insurance Fund for payments made to claimants on a school district's behalf. As of June 30, 2015, the balance of this reserve totaled \$260,000 which, based on average annual expenditures of approximately \$15,000, would be enough to cover unemployment insurance expenditures for more than 15 years. Because the District has planned and paid for these expenditures in the annual budget, the District has not used this reserve since 2010-11.

Debt Reserve – GML and New York State Local Finance Law require that a debt reserve be established and money restricted based on certain circumstances. For example, unexpended debt proceeds must be restricted and used to pay debt service on that debt issue or for related capital expenditures. The District maintained a debt reserve with a balance of nearly \$600,000 over the past five years. However, because the District planned and paid for these expenditures in the annual budget, the District has not used this reserve since 2010-11 as statutorily required.

The District established a reserve fund policy that indicates that if an expenditure is incurred for which both restricted (reserves) and

unrestricted fund balance is available, the District will first consider using reserves. It also requires an annual analysis of the projected needs of each reserve be included in an annual report to the Board. We found that District officials have not followed the District's policy. In addition, the reserve fund policy does not address optimal reserve funding levels and long-term plans about how and when the funds will be used to finance related costs. The Administrator told us that District officials calculate the optimal reserve balances for the retirement contribution, workers' compensation and unemployment reserves based on 10 years of anticipated expenditures using average annual expenditures for the last four completed fiscal years. We analyzed these three reserve funds' balances using this methodology and found that the reserves were overfunded by approximately \$942,000.¹¹ Furthermore, the policy did not state why the District would need to reserve 10 years of average expenditures.

The District has been cautioned by its independent auditors about overfunding its reserves in both the management letters in the 2013-14 and 2014-15 audited financial statements. Regardless, the Board did not adequately address the situation. As a result, the Board and District officials missed opportunities to lower the property tax burden for District residents.

Recommendations

The Board and District officials should:

1. Develop annual budgets with realistic estimates of appropriations and appropriated fund balance and reserves.
2. Use surplus funds as a financing source to benefit District residents. Such uses could include, but are not limited to:
 - Funding one-time expenditures;
 - Funding needed reserves; and
 - Reducing District property taxes.
3. Ensure that reserves are properly established.
4. Review all reserves at least annually to determine if the amounts reserved are necessary and reasonably funded. Any excess funds should be transferred to unrestricted fund balance (where allowed by law) or to other reserves established and maintained in compliance with statutory directives.

¹¹ Retirement contribution (\$688,000), workers' compensation (\$215,000) and unemployment insurance (\$39,000)

5. Use available debt reserve funds to pay debt service principal and interest.
6. Revise the District's reserve fund policy to include documenting the purpose for each reserve, the rationale used to determine the appropriate funding level, how each reserve will be funded and when the balances will be used to finance related costs.

The Administrator should:

7. Prepare an annual report on reserves to the Board that meets the requirements set forth in the District's reserve fund policy.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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



November 30, 2016

Office of State Comptroller
Division of Local Government and School Accountability
Jeffrey D. Mazula, Chief Examiner
295 Main Street, Suite 1032
Buffalo, NY 14203-2510

Dear Mr. Mazula,

The Warsaw Central School District is in receipt of the State Comptroller's Draft Report of Examination for Financial Management for the period of July 1, 2012 through June 13, 2016. We would like to thank the Comptroller's staff for their professionalism and courtesy in conducting their duties during this audit. Please accept this letter as the District's official response and corrective action plan.

Comptroller Recommendation 1

Develop annual budgets with realistic estimates of appropriations and appropriated fund balance and reserves.

District Response 1

The Board of Education has worked diligently to approve annual budgets that are based on realistic estimates, keep taxes down, and still meet the needs of the District. The goal of the Board is to have educationally sound programs and facilities that provide every student with an opportunity to succeed and be college or career ready. While planning for the known, there are many things that are unknown, unpredictable, and out of the District's control; such as the rates for utilities, the student population, the changing needs of students, amount of grant funding at budget time, and numerous unfunded mandates.

The Board has made a conscious effort to keep tax increases to a minimum. Over the last three years the Board has approved tax rate increases of 1.5%, .50%, and .54%. The amounts are well below the allowable tax increase that could have been levied under the tax cap calculation. In 2014-2015 the levy was \$64,615 below the allowable levy limit; in 2015-2016 it was \$199,457 below the limit; and 2016-2017 was \$131,897 less than the allowable limit. This was done even with the uncertainty of the Gap Elimination, State Aid, and inequities in funding.

The amount of appropriated fund balance and reserves that is budgeted for each year is based on what is expected. Not having to use those funds is due to changes from the anticipated and controlling of expenditures. The use of appropriated fund balance as a revenue has been decreasing over the last few years. As stated in the report, the total increase in fund balance was 2%, or \$180,000, during the three year period.

The district will continue to budget based on the needs of the district. The Board of Education will continue to have an active role in the budgeting process that ensures a successful school district now and in the future.

Comptroller Recommendation 2

Use Surplus funds as a financing source to benefit District Residents. Such uses could include, but are not limited to:

- Funding one-time expenditures*
- Funding needed reserves*
- Reducing District property taxes*

District Response 2

The District will use surplus funds as a financing source to benefit district residents. For example, the District voters approved the establishment of the Capital Reserve Fund. The sources of monies for the Fund are (a) amounts applied from budgetary appropriations, (b) amounts from unappropriated fund balance, (c) State aid that is reimbursement for capital expenditures, as directed by the Board, (d) other sources the Board or voters, may direct. The reserve will be utilized for funding of future capital projects. The District will use that reserve in order to move forward with projects that will benefit District Residents and minimize impact on future tax rates.

Comptroller Recommendation 3

Ensure that reserves are properly established.

District Response 3

Any new District reserves will be properly established and funded.

Comptroller Recommendation 4

Review all reserves at least annually to determine if the amounts reserved are necessary and reasonably funded. Any excess funds should be transferred to unrestricted fund balance (where allowed by law) or to other reserves established and maintained in compliance with statutory directives.

District Response 4

The District will continue to review reserves annually through the Audit Committee, Finance Committee, and the reports to the Board of Education. Reserves will be maintained in compliance with statutory directives.

Comptroller Recommendation 5

Use available debt reserve funds to pay debt service principal and interest.

District Response 5

The District will use available Debt Service Reserve funds as required by General Municipal Law and New York State Local Finance Law.

Comptroller Recommendation 6

Revise the District's reserve fund policy to include documenting the purpose for each reserve, the rationale used to determine the appropriate funding level, how each reserve will be funded and when the balances will be used to finance related costs.

District Response 6

The District revised the reserve fund policy in 2015. The District feels that the requested information is procedure and does not need to be included in policy.

Comptroller Recommendation 7

Prepare an annual report on reserves to the Board, as required by the District's reserve fund policy.

District Response 7

An annual report will continue to be given to the Board of Education and Finance Committee. The report will be updated to cover all requirements of policy.

Sincerely,

Joseph Englebert
Superintendent of Schools
Warsaw Central School

Jennifer Wakefield
President
Board of Education

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 gain an understanding of the District's financial management practices.
- We reviewed the Board's meeting minutes and the District's policies and procedures regarding the financial management, including annual budgets, Board oversight and responsibilities, and establishing, funding and maintaining reserves.
- We reviewed statutory requirements for school district surplus funds and reserve funds and reviewed the District's 2012-13, 2013-14 and 2014-15 audited financial statements.
- We analyzed 2012-13, 2013-14 and 2014-15 budgeted appropriations and revenues and compared them to actual results. We calculated operating surpluses or deficits and identified significant variances.
- We reviewed the 2015-16 budget and compared it to 2012-13, 2013-14 and 2014-15 budgets. We documented significant trends and analyzed for projected future trends. We obtained the District's projected 2015-16 operating results and compared it to our forecast.
- We analyzed fund balance for 2012-13, 2013-14 and 2014-15 and compared it with subsequent years' budgets to calculate unrestricted fund balance as a percentage in comparison with the statutory limit. We also recalculated unrestricted fund balance by including appropriated fund balance not needed as a financing source.
- We identified all reserves in place during 2012-13, 2013-14 and 2014-15 and requested substantiation from District officials to determine if each reserve was established and maintained properly and if the reserve balances were reasonable. We extended our review of certain reserve activity back to 2001.
- We estimated the amount of unrestricted fund balance that would be available if the District did not increase the tax levy during 2013-14, 2014-15 and 2015-16 but maintained the same amount as the levy in 2012-13.

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.

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