



# Olean City School District Financial Management

## Report of Examination

Period Covered:

July 1, 2012 – June 7, 2016

2016M-210



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**

October 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 Olean City 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 Olean City School District (District) is located in the City of Olean and the Towns of Olean and Portville in Cattaraugus County. The District is governed by an elected nine-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 is the District's chief executive officer and is responsible, along with other administrative staff, for the District's management under the Board's direction. The Business Administrator is responsible for accounting for the District's finances, maintaining accounting records and preparing financial reports.

The District operates four schools with approximately 2,200 students and 380 employees. The District's budgeted appropriations for the 2015-16 fiscal year totaled \$38.9 million, which were funded primarily with State aid and real property taxes. As of June 30, 2015, the District had approximately \$8.3 million of fund balance.

## Objective

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

- Did the Board properly manage District finances by ensuring that budgets were realistic and fund balance levels were reasonable?

## Scope and Methodology

We examined the District's financial condition and budgeting practices for the period July 1, 2012 through June 7, 2016.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit are included in Appendix C of this report.

## Comments of District Officials and Corrective Action

The results of our audit and recommendations have been discussed with District officials, and their comments, which appear in Appendix A, have been considered in preparing this report. District officials did not agree with all of our recommendations but indicated they would be taking 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 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

The Board, Superintendent and Business Administrator are responsible for accurate and effective financial planning. District officials 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 be used to lower property taxes for the ensuing fiscal year. The portion of fund balance used to reduce the property tax levy is referred to as appropriated fund balance. A school district may retain a portion of fund balance at year-end, referred to as unrestricted fund balance, but must do so within the legal limit established by the New York State Real Property Tax Law (RPTL).<sup>1</sup> Additionally, school districts are legally allowed to establish reserves and accumulate funds for certain future purposes (for example, capital projects or retirement expenditures).

District officials have not adopted realistic budgets or properly managed fund balance. District officials have maintained unrestricted fund balance slightly above the statutory limit for the past three years and have appropriated approximately \$900,000 of fund balance annually to help finance budgeted appropriations. However, appropriated fund balance was not needed because District officials overestimated appropriations each year by an average of \$2.3 million (6 percent). With unused appropriated fund balance added back, unrestricted fund balance exceeded the statutory limit of 4 percent by approximately \$1.1 million or 3 percentage points each year. Based on the 2015-16 and 2016-17 adopted budgets, these budgeting practices have continued. Over the last three years,<sup>2</sup> District officials increased the tax levy by 2 percent each year – a total of \$624,000 – and levied taxes for expenditures that could have been paid for with reserve funds. As a result, District officials missed opportunities to reduce taxes and return excess funds to the taxpayers.

## Budgeting and Fund Balance

District officials are responsible for ensuring that the amount of unrestricted fund balance is in compliance with the statutory limit. Accurate budget estimates – including revenues, expenditures (appropriations) and the use of fund balance – help ensure that the levy of real property taxes is not greater than necessary.

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<sup>1</sup> RPTL limits the amount of unrestricted fund balance to no more than 4 percent of the subsequent year's budget.

<sup>2</sup> Fiscal years 2012-13, 2013-14 and 2014-15

During 2012-13 through 2014-15, unrestricted fund balance averaged approximately \$1.7 million and slightly exceeded the statutory limit by an average of \$200,000. The District appropriated approximately \$900,000 of fund balance annually to help finance budgeted appropriations. However, because District officials overestimated appropriations each year, appropriated fund balance was not used to finance operations.

When fund balance is appropriated as a funding source, the fund balance subject to the statutory limit is reduced and a planned operating deficit is expected in the ensuing fiscal year, equal to the amount of fund balance appropriated. Although the District appropriated fund balance each year, none of it was used because District officials overestimated appropriations and therefore realized operating surpluses each year.

<b>Figure 1: Unrestricted Fund Balance at Year-End</b>			
	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
Beginning Fund Balance	\$4,170,000	\$5,490,000	\$7,310,000
Add: Operating Surplus	\$1,320,000	\$1,820,000	\$960,000
Ending Fund Balance	\$5,490,000	\$7,310,000	\$8,270,000
Less: Appropriated Fund Balance	\$900,000	\$900,000	\$900,000
Less: Encumbrances	\$0	\$50,000	\$280,000
Less: Restricted Fund Balance (Reserves)	\$2,840,000	\$4,520,000	\$5,430,000
Unrestricted Fund Balance at Year-End	\$1,750,000	\$1,840,000	\$1,660,000
Ensuing Year's Budgeted Appropriations	\$37,610,000	\$38,820,000	\$38,940,000
Unrestricted Fund Balance as a Percentage of Ensuing Year's Budget	4.7%	4.7%	4.3%

We compared budgeted appropriations and revenues with actual operating results from July 1, 2012 through June 30, 2015. While revenue estimates were generally reasonable,<sup>3</sup> expenditures were overestimated by an average of \$2.3 million per year, a cumulative total of \$6.9 million (6 percent) over the last three years. The most significant variances were in employee benefits and instructional salaries. The variances in employee benefits averaged \$770,000 while variances in instructional salaries averaged \$500,000 each year. District officials told us they intentionally overestimated certain appropriations in the budget in order to provide a cushion for

<sup>3</sup> Revenues were underestimated in 2012-13 and 2013-14 by an average of \$350,000 or less than 2 percent and overestimated by \$184,000 or half a percent in 2014-15.

unanticipated expenditures or revenue shortfalls. Although District officials can retain unrestricted fund balance at year-end within the statutory limit, for cash flow purposes or unexpected costs, there is no authority for school districts to budget, or appropriate, funds for contingency purposes.

Routinely adopting budgets with appropriated fund balance that will not be used is misleading to residents by creating the impression that surplus funds will be used to reduce taxes. In addition, the District's practice of annually appropriating fund balance that is not needed to finance operations is, in effect, a reservation of fund balance that is not provided for by statute and circumvents the statutory limit on unrestricted fund balance. As shown in Figure 2, because the District did not actually use appropriated fund balance, with appropriated fund balance added back the year-end unrestricted fund balance exceeded the 4 percent statutory limit by an average of approximately \$1.1 million (3 percentage points) over the three years.

<b>Figure 2: Unused Fund Balance</b>			
	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
Unrestricted Fund Balance at Year-End	\$1,750,000	\$1,840,000	\$1,660,000
Add: Appropriated Fund Balance not used for the Ensuing Year	\$900,000	\$900,000	\$900,000
Recalculated Unrestricted Fund Balance at Year-End	\$2,650,000	\$2,740,000	\$2,560,000
Ensuing Year's Budgeted Appropriations	\$37,610,000	\$38,820,000	\$38,940,000
Recalculated Unrestricted Fund Balance as a Percentage of Ensuing Year's Budget	7.0%	7.1%	6.6%

Based on the 2015-16 adopted budget, the District budgeted similarly to previous years and most likely will not use the \$900,000 appropriated in fund balance. We also reviewed the District's 2016-17 adopted budget and determined that appropriations increased by about \$1.2 million but estimated State aid revenues also increased, by approximately \$1.3 million. However, the Board again appropriated \$900,000 in fund balance to help finance operations in the 2016-17 budget even though it will likely not be needed. Therefore, unrestricted fund balance will continue to exceed the statutory limit.

Despite its budgetary surpluses and excess fund balance, the District increased the tax levy by approximately 2 percent each year. Over the last three years,<sup>4</sup> the District increased its real property tax levy by approximately \$624,000 (4.8 percent). Budgeting practices that produce operating surpluses and maintain fund balance in excess of

<sup>4</sup> Fiscal years 2012-13, 2013-14 and 2014-15

the amount allowed by law result in real property tax levies that are greater than necessary to fund operations.

## **Reserve Funds**

Reserves may be established by Board action or voter approval, pursuant to various laws, and are used to finance specific purposes. The statutes pursuant to which the reserves are established determine how the reserves may be funded, expended or discontinued. Generally, school districts are not limited as to how much money they can maintain in reserves. However, school districts should maintain reserve balances that are reasonable and based on historical trends as well as projected costs.

As of June 30, 2015, the District reported eight reserves in the general fund with a combined balance totaling approximately \$5.4 million. We analyzed these reserves for reasonableness and to determine if the Board had adopted an adequate plan providing details for the establishment, funding and potential use of these reserve funds.

Although the Business Administrator developed a written reserve plan, it was not formally approved by the Board, did not include the Board's financial objectives and optimal funding levels for each reserve and did not define specific circumstances under which the reserves would be used or replenished. We analyzed each reserve for reasonableness and found that the balances of three reserves totaling approximately \$3.5 million were excessive compared to the potential costs for which those reserves were established. In addition, District officials have not used the reserves to finance related expenditures during the last three years. The remaining five reserves appeared to be reasonably funded.

Retirement Contribution Reserve – General Municipal Law (GML) authorizes this reserve for the payment of retirement contributions to the New York State and Local Retirement System. As of June 30, 2015, the reserve balance totaled more than \$3.2 million, which represents more than five times the District's annual average cost for retirement contributions. From 2012-13 through 2014-15, District officials transferred more than \$2.5 million of operating surpluses into this reserve and levied taxes to pay retirement contributions instead of using the reserve to fund these expenditures.

Because the District continues to levy taxes to pay for expenditures that could be paid for with reserve funds, the purpose of maintaining a reserve at this amount is unclear.

Unemployment Insurance Reserve – GML authorizes this type of reserve for reimbursing the New York State Unemployment Insurance

Fund for unemployment benefit payments made to claimants on the District's behalf. The balance in this reserve as of June 30, 2015 was approximately \$230,000, or five times the District's unemployment costs averaging approximately \$45,000 per year.

The District's reserve plan states that this reserve will be used to cover unemployment costs. However, the District has not used the funds in this reserve for unemployment claims and has levied taxes to fund these expenditures. The reserve plan contains no language on the minimum or maximum funding levels of the reserve. The District could reduce this reserve to a more reasonable level and use excess funds for a purpose beneficial to District residents.

Employee Benefit Accrued Liability Reserve – GML authorizes this reserve for the cash payment of accrued and unused sick, vacation and certain other leave time due employees when they leave District employment. The District's long-term liability for compensated absences payable from the reserve was approximately \$38,000 as of June 30, 2015. However, the reserve balance was \$88,000, resulting in an overfunding of approximately \$50,000 (over 130 percent). In addition, District officials have not used the reserve to pay for separation payments during the last three years and have levied taxes for this purpose instead.

Funding reserves at greater than reasonable levels contributes to real property tax levies that are higher than necessary because the excessive balances are not being used to fund operations. Although the Business Administrator developed a written plan for each reserve, reserve funds have not been used for their intended purposes because District officials routinely levy taxes for expenditures that could be funded with money from reserves.

## Recommendations

The Board and District officials should:

1. Ensure budgets include realistic estimates of appropriations based on actual needs to avoid levying more taxes than needed.
2. Ensure the estimates in the annual budget for the planned use of fund balance are accurate and reasonable.
3. Maintain unrestricted fund balance within the statutory limit.
4. Develop and formally adopt a comprehensive written policy or plan for establishing, funding and using reserve funds.

5. Review all reserves at least annually to determine if the amounts reserved are necessary, reasonable and in compliance with statutory requirements. 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.

## **APPENDIX A**

### **RESPONSE FROM DISTRICT OFFICIALS**

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

OLEAN CITY SCHOOL DISTRICT  
410 West Sullivan Street • Olean, New York 14760  
<http://www.oleanschools.org>  
General Information (716) 375-8000  
Fax (716) 375-8047

DR. COLLEEN TAGGERTY  
Superintendent of Schools  
(716) 375-8018  
ctaggerty@olean.wnyric.org



KATHLEEN ELSER  
Business Administrator  
(716)375-8020  
kselser@olean.wnyric.org

**Privileged and Confidential**

October 5, 2016

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

RE: Olean City School District Response and Corrective Action Plan to Financial Condition Report of Examination for the Period of July 1, 2012 through June 7, 2016

Dear Mr. Manzula:

The Olean City School District is in receipt of the State Comptroller's Office Draft Report of Examination for Financial Condition for the period of July 1, 2012 through June 7, 2016. On behalf of the District, we would like to express our thanks and gratitude to the staff of the Comptroller's Office, who we found to be knowledgeable and professional. Please accept this letter as the District's official response and corrective action plan.

The District acknowledges and is pleased that the State Comptroller's audit did not reveal any instances of waste or misuse, fraud, misappropriation of funds, and did note that during the detailed review of the New York State Employee Retirement System there were no negative findings. The District is always looking to improve upon our budgeting processes. However, the District disagrees with some of the conclusions brought forth in the audit.

The draft report makes a recommendation that the Board and District officials should develop realistic estimates of appropriations in the annual budget to avoid levying more taxes than needed. The Olean City School District has been doing just that. In fact, a review of the minutes for the time period reviewed by the State Comptroller's auditor revealed that, except for three meetings out of 42 meetings held, the Finance Committee reviewed either the current and/or proposed budgets. Furthermore there were 27 specific instances noted in the Finance Committee meeting minutes, in which either the District's reserves or fund balance were reviewed. While the District has had to respond to unpredictable health insurance costs, implementation of the Affordable Care Act, increases in the minimum wage as well as numerous legislatively initiated unfunded mandates such as carbon monoxide detectors, the Annual Professional



Performance Review (APPR) process, Common Core implementation and the pending legislation that will allow additional tax exemptions, the District continues to develop reasonable budgets within the parameter of the tax levy limits and state budget gaps that affect state aid allocations. In fact during the 2015-16 and 2016-17 school years, the Board of Education presented a budget to the taxpayer with no tax levy increase.

The draft report also recommends that the estimates in the annual budget for the planned use of fund balance are accurate and reasonable and that the unrestricted fund balance be within the statutory limit. The District in conjunction with the external auditors have shown that the unrestricted 4% fund balance has not been exceeded. The report claims that “because the District did not actually use the appropriate fund balance, with appropriated fund balance added back, the year-end unrestricted fund balance exceeded the 4 percent statutory limit...” The District completely disagrees with this interpretation as it does not follow the Office of the State Comptroller’s directive found in “Fund Balance Reporting and Governmental Fund Type Definitions”, which was updated in April 2011 and originally issued in November 2010. It states that, “...the portion of the General Fund fund balance subject to Section 1318 of the Real Property Tax Law is: unrestricted fund balance (i.e., the total of the committed, assigned, and unassigned classifications), minus appropriated fund balance, amount reserved for insurance record, amounts reserved for tax reduction and encumbrances included in the committed and assigned fund balance.” Therefore it is an inappropriate calculation to recalculate the Unrestricted Fund Balance by adding back the appropriated fund balance not used for the ensuing year. The account amount to be examined and commented on should only be the Unrestricted Fund Balance at Year End, which is at the statutory limit of 4% and is the amount verified by the District’s External Auditors.

See  
Note 1  
Page 14

Also included in the draft report was a recommendation that the District develop and adopt a comprehensive written plan for establishing, funding and using reserve funds. All reserves should be reviewed annually for necessity, reasonableness and compliance with the statutory requirements. In order to maintain and continue in a fiscally responsible manner, the Olean City School District developed budgeting guidelines during the 2014-15 school year. This document, which is reviewed and updated annually, has become a part of the overall financial strategy to ensure fiscal solvency. This plan identifies guidelines to follow specifically for the appropriated and unappropriated fund balances along with tools that will assist in estimating reasonable expenditures such as a five-year expenditure look back, utility price and usage analysis and contractual analysis for both outside vendors as well as union contracts, just to name a few. In addition, there is a specific section addressing reserves. Each District reserve is included to show the reserve type, legal maximums, use of the reserves, the conditions in which the reserves will be increased and when the reserves will be spent. A separate reserve memo has been developed and presented to the Finance Committee which included the current reserve balances and documentation to substantiate the current balances as well as the intent to include any reserves in proposed budgets. To comply with the recommendation, this plan will be adopted by the Board of Education.

The draft report stated that reserve funds have not been used for their intended purpose because District officials routinely levy taxes for expenditures that could be funded with money from reserves. We respectfully acknowledge the Comptroller’s perspective in this area, but the District and its elected Board of Education firmly believe that our budgeting approach to financial management is consistent with our legal authority and our fiduciary responsibilities to taxpayers and our students. Over the past eight years, the District has had to make many difficult choices due to a reduction in state aid and restraint in the tax



levy calculation. These reductions and restrictions resulted in the closure of two of the four elementary buildings which affected our taxpayers, parents, students and employees.

The conservative approach instituted is to protect the district from loss of revenue from either state aid or taxes and to ensure that the educational plan can continue to provide students with their legal right to a sound basic education. To demonstrate the District's fiscal integrity, the Olean City School District was reviewed by one of the top bond rating agencies, Standard & Poor's in which the District's bond rating was raised to an A/Positive rating. According to Standard & Poor's, this increase in the bond rating "reflects our view of the district's consistently strong financial position with good available reserves supported by good management practices and policies." In addition the New York State Office of the State Comptroller has developed a monitoring system to assess the Financial and Environmental Stress levels for all schools across New York State. The Olean City School District has had a "no designation" status since the inception of this state monitoring system. This "no designation" status is the most favorable of the four established stress categories. Finally, the Olean City School District has implemented the use of the New York State Office of the State Comptroller multiyear financial planning template to ensure that financial decisions made today are projected into the future to determine the sustainability of these decisions.

In light of the recent report from the Office of the New York State Comptroller, who is projecting a potential budget gap of nearly \$5 billion annually starting in the state fiscal year 2017-18, the conservative budget approach used by the Olean City School Board of Education and District officials will help in the preparation of future budgets with shrinking revenues. As noted by Standard & Poor's, "the positive outlook reflects our view of the district's strengthening financial performance, which is supported by prudent management and good financial management practices and policies."

Sincerely,

Colleen M. Taggerty, Ph.D.  
Superintendent of Schools  
Olean City School District

Michiko McElfresh  
President  
Board of Education



## **APPENDIX B**

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

#### Note 1

Appropriating fund balance in the annual budget will reduce the amount of fund balance subject to the statutory limit at year-end. However, in this instance, District officials appropriated fund balance annually to give the impression that fund balance would be used when, in reality, it was not needed because budget estimates were not realistic. We recalculated unrestricted fund balance to demonstrate how District budgeting practices essentially circumvented the statutory limit.

## APPENDIX C

### AUDIT METHODOLOGY AND STANDARDS

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

- We interviewed District officials and reviewed Board minutes and policies to gain an understanding of the District's financial management practices, including procedures for monitoring fund balance and developing the annual budget.
- We analyzed the last three years of financial data and budgets to analyze fund balance and operating results and to determine if budget estimates were reasonable.
- We analyzed the 2015-16 and 2016-17 adopted budgets for reasonableness and to assess if budgeting practices were similar to prior years.
- We reviewed the District's tax levy from 2012-13 through 2015-16.
- We calculated unrestricted fund balance as a percentage of the next year's appropriations to determine if the District was in compliance with statute.
- We reviewed all significant additions, withdrawals and transfers made to or from reserves to ensure transactions were Board-approved and made in accordance with applicable statutes.

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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