



South Huntington Union Free School District Financial Condition

Report of Examination

Period Covered:

July 1, 2014 – December 31, 2015

2016M-132



Thomas P. DiNapoli

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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 South Huntington 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 South Huntington Union Free School District (District) is located in the Town of Huntington, Suffolk County. The District is governed by the Board of Education (Board), which is composed of seven 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 day-to-day management, including budget development and administration, under the Board's direction. The District Business Administrator is the District's chief financial officer and responsible for overseeing the District's Business Office and supervising employees who maintain the District's financial accounting records and prepare financial reports.

The District operates three schools with approximately 6,000 students and 1,000 full-time employees. District expenditures for the 2014-15 fiscal year were \$145 million, which were funded primarily by real property taxes and State aid. Budgeted appropriations for the 2015-16 fiscal year were approximately \$156.1 million.

Objective

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

- Did the Board and District officials effectively manage the District's financial condition by ensuring budget estimates and reserves were reasonable?

Scope and Methodology

We examined the District's financial condition for the period July 1, 2014 through December 31, 2015. We expanded our scope back to July 1, 2011 to analyze the District's fund balance, budgetary practices and reserve fund trends.

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 take 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

The Board is responsible for adopting budgets that contain estimates of actual and necessary expenditures that are funded by realistic revenues. Sound budgeting provides sufficient funding for necessary operations and helps to ensure that the real property tax levy is not greater than necessary. Prudent fiscal management also includes establishing reserves needed to address long-term obligations or planned future expenditures. The Board should fund reserves appropriately, monitor reserve amounts and use them as intended for planned expenditures. Once the Board has addressed those issues, any remaining fund balance, exclusive of the amount allowed by law to be retained to address cash flow and unexpected occurrences,¹ should be used to fund operations.

The Board and District officials did not ensure that budget estimates and reserves were reasonable. They overestimated general fund appropriations when preparing and adopting the last three budgets, which resulted in operating surpluses totaling \$10.6 million. From the 2011-12 through 2014-15 fiscal years, the District also increased the tax levy by more than 13 percent and appropriated fund balance totaling \$14.6 million which was not used to finance operations as planned.

At the same time, District officials designated more than \$3 million of unrestricted fund balance for costs related to other post-employment benefits² (OPEB) each year but did not use these moneys to make related payments and instead budgeted for OPEB costs in the general fund budget. When combining the unused appropriated fund balance and unused designated OPEB moneys, the District's recalculated unrestricted fund balance averaged more than 8 percent of the ensuing year's appropriations, exceeding the 4 percent statutory limit. Also, from 2012-13 through 2014-15, District officials overfunded the workers' compensation reserve by \$1.4 million.

Budgeting

When preparing the budget, the Board and District officials should use the most reliable information available. Revenue and expenditure estimates should be based on prior years' operating results, past expenditure trends, anticipated future needs and available information

¹ New York State Real Property Tax Law limits the amount of unrestricted fund balance to no more than 4 percent of the subsequent year's budget.

² Other post-employment benefits refer to the benefits, other than pensions, that a State or local government employee receives as part of his or her package of retirement benefits. They include health insurance; dental, vision and prescription benefits; and disability, long-term health care and life insurance benefits.

related to projected changes in significant revenues and expenditures. Accurate estimates help ensure that the real property tax levy is not greater than necessary. Unrealistic budget estimates can mislead District residents and have a significant impact on the District’s year-end fund balance and financial condition.

We compared the District’s appropriations with actual expenditures for the 2011-12 through 2014-15 fiscal years and found that the Board overestimated appropriations by a total of about \$26.9 million (4.8 percent) during this time (Figure 1).

Figure 1: Overestimated Appropriations

	Appropriations	Expenditures	Difference	Percentage
2011-12	\$140,284,270	\$137,013,422	\$3,270,848	2.4%
2012-13	\$142,739,444	\$134,940,340	\$7,799,104	5.8%
2013-14	\$147,431,004	\$138,516,621	\$8,914,383	6.4%
2014-15	\$151,570,298	\$144,673,734	\$6,896,564	4.8%
Totals	\$582,025,016	\$555,144,117	\$26,880,899	4.8%

While the District overestimated its budgeted appropriations in nearly every category, the majority of the difference can be attributed to the overestimation of employee benefit costs by \$8.7 million (6.5 percent), debt service by \$3.4 million (12.5 percent), teacher salaries by \$2.1 million (1.3 percent) and programs for students with disabilities by \$2.2 million (2.4 percent). Actual revenues were generally consistent with budgeted estimates over the same period. The Board has continued these budgeting practices in 2015-16. The adopted budget’s appropriations of \$156.1 million exceed the previous year’s actual expenditures by approximately \$11.4 million.

District officials told us that they budget conservatively with contingencies built into these appropriations to avoid deficits. However, budgeting practices that continually overestimate appropriations result in the accumulation and retention of excessive funds and cause tax levies to be higher than necessary.

Fund Balance

Fund balance represents resources remaining from prior fiscal years. A district may retain a portion of fund balance at the end of the fiscal year for cash flow needs and unanticipated expenditures. However, New York State Real Property Tax Law requires that unrestricted fund balance cannot exceed 4 percent of the ensuing year’s appropriations. Districts may establish reserve funds to restrict reasonable portions of fund balance for specified purposes that comply with statutory directives. However, District officials should not appropriate fund

balance or establish reserves mainly to remove fund balance amounts from the calculation of the 4 percent statutory limit.

From the 2012-13 through 2014-15 fiscal years, the District's total actual revenues exceeded expenditures by a total of approximately \$10.6 million (Figure 2).

Figure 2: Unrestricted Fund Balances at Year End				
	2011-12	2012-13	2013-14	2014-15
Total Beginning Fund Balance	\$27,417,328	\$25,451,318	\$29,760,102	\$33,400,700
Add: Operating Surplus/(Deficit)	(\$1,717,821) ^a	\$4,558,784	\$4,005,223	\$2,044,497
Transfers	(\$248,189)	(\$250,000)	(\$364,625)	(\$138,807)
Total Ending Fund Balance	\$25,451,318	\$29,760,102	\$33,400,700	\$35,306,390
Less: Restricted Funds	\$13,794,054	\$17,228,865	\$20,694,468	\$21,465,333
Less: Encumbrances	\$45,462	\$67,129	\$30,068	\$85,733
Less: Appropriated Fund Balance for the Ensuing Year	\$3,200,000	\$3,524,520	\$3,569,520	\$4,318,303
Total Unrestricted Funds at Year-End	\$8,411,802	\$8,939,588	\$9,106,644	\$9,437,021
Ensuing Year's Budgeted Appropriations	\$142,943,982	\$147,663,875	\$151,840,230	\$156,069,907
Unrestricted Funds as Percentage of Ensuing Year's Budget	5.9%	6.1%	6.0%	6.0%

^a While the District realized an operating deficit during this fiscal year, the Board had appropriated \$4.2 million of fund balance in the 2011-12 budget. However, because the Board overestimated appropriations in the budget, the District did not use the total amount of fund balance appropriated as planned.

The District reported year-end unrestricted fund balance at levels that exceeded the statutory limit by about 50 percent for the 2011-12 through 2013-14 fiscal years. This was accomplished, in part, by appropriating fund balance and funding reserves at the end of the year. Over the past four years, District officials appropriated a total of more than \$14 million of fund balance, which should have resulted in planned operating deficits each year. However, the District experienced operating surpluses (2012-13 through 2014-15) or lower-than-expected operating deficits (2011-12) and did not use all of the appropriated fund balance included in each year's budget.

When unused appropriated fund balance is added back, the District's recalculated unrestricted fund balance exceeded the statutory limit each year. Recalculated unrestricted fund balance averaged more than 8 percent (two times the statutory limit) of the ensuing year's appropriations during all four fiscal years (Figure 3).

Figure 3: Unused Fund Balances				
	2011-12	2012-13	2013-14	2014-15
Total Unrestricted Funds at Year-End	\$8,411,802	\$8,939,588	\$9,106,644	\$9,437,021
Add: Appropriated Fund Balance Not Used to Fund Ensuing Year's Budget	\$3,200,000	\$3,524,520	\$3,569,520	\$4,318,303 ^a
Total Recalculated Unrestricted Funds	\$11,611,802	\$12,464,108	\$12,676,164	\$13,755,324
Recalculated Unrestricted Funds as Percentage of Ensuing Year's Budget	8.1%	8.4%	8.3%	8.8%

^a We project that the District will not use this amount of appropriated fund balance in 2015-16.

The District’s practice of appropriating fund balance that was not needed to finance operations was, in effect, a reservation of fund balance that is not provided for by statute and a circumvention of the statutory limit imposed on the level of unrestricted fund balance that the District may retain. While the District has realized operating surpluses and retained excessive fund balance, it also increased real property tax levy by approximately \$8.3 million, or 8.2 percent, over the same four-year period.³

We anticipate that the \$4.3 million appropriated in the 2015-16 budget will not be needed to help finance 2015-16 operations. Therefore, the District’s unrestricted fund balance will again likely exceed the statutory limit. Had District officials used more realistic budget estimates, they could have avoided the accumulation of excess fund balance and possibly reduced the tax levy.

Other Post-Employment Benefits

School districts can designate a portion of their unrestricted fund balance for OPEB purposes and explain this designation with a footnote in their financial statements. A designation is an accounting term used to represent management’s present intent, but places no legal restriction on the use of the designated fund balance. The designated amount remains part of a district’s fund balance and is included in the calculation of the amount of unrestricted fund balance that it may retain from year to year. Currently, there is no statute that expressly authorizes school districts to fund this long-term liability.

As of June 30, 2015, the District reported approximately \$3 million of fund balance for OPEB expenditures. The District’s 2014-15 audited financial statements indicate that this amount “represented the amount in excess of the 4 percent of the subsequent year’s budget. The District plans to transfer these monies into an irrevocable trust for Other Post-Employment Benefits (OPEB) once OPEB legislation is passed, to begin funding the OPEB liability which had been

³ The District levied \$100,401,958 in the 2011-12 fiscal year, \$103,996,055 in 2012-13, \$107,140,319 in 2013-14 and \$108,655,193 in 2014-15.

recorded on the District's book as of June 30, 2015." The District inappropriately did not include this amount when calculating the amount of unrestricted fund balance that it could retain from year to year and thereby exceeded the statutory limit.

While the District has reported the same amount of designated fund balance since June 30, 2012, it also has made annual OPEB payments from its operating budget totaling more than \$4 million each year without using the fund balance designated for this purpose. Because there is no law authorizing the funding of this long-term liability, the District could have used the designated funds for OPEB payments.

District officials did not use the designated moneys as intended or include the amounts in the District's calculation of unrestricted fund balance. As a result, the Board and District officials have not accurately represented the District's funding of reserves to residents, and the District has levied and collected more taxes than were necessary to fund District operations.

Workers' Compensation Reserve

Reserve funds may be established by Board action, pursuant to various laws, and are used to provide financing for specific purposes. A reserve fund should be established with a clear intent or plan regarding the future purpose, use and, when appropriate, replenishment of funds into the reserve. Although school districts are generally not limited as to how much money they can maintain in reserves, officials must ensure that all reserve fund balances are 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 for which they are intended.

As of June 30, 2015, the District reported \$3.7 million in its workers' compensation reserve. However, in July 2015, the District's actuary estimated that it should have \$2.3 million in the reserve. We reviewed the District's workers' compensation expenditures for the 2012-13 through 2014-15 fiscal years and found that the District paid an average of \$515,000 annually for workers' compensation claims, totaling approximately \$1.5 million. However, the District's reserve balance remained relatively unchanged during this time period because District officials did not use the reserve moneys to pay for the claims, instead choosing to budget and pay for workers' compensation expenditures from the general fund.

District officials told us that their current actuarial firm was hired after 2012 and that their previous actuary estimated their projected 2012 workers' compensation liability to be \$3.2 million. With such a wide disparity between the two estimates, they felt uncomfortable making the adjustment. When considering the prior actuary's estimate, the

workers' compensation reserve is overfunded by \$500,000. Based on the projection made by the District's current actuary, we calculate the reserve to be overfunded by \$1.4 million.

Recommendations

The Board should:

1. Adopt budgets that represent the District's actual needs, based on available current information and historical data.
2. Discontinue the practice of adopting budgets that result in the appropriation of fund balance that will not be used to fund District operations.
3. Reduce the amount of unrestricted fund balance and use the excess funds in a manner that benefits District residents. Such uses could include, but are not limited to:
 - Funding one-time expenditures;
 - Funding needed reserves; and
 - Reducing District property taxes.
4. Include the moneys designated for OPEB expenditures in the unrestricted fund balance calculation when determining the amount that the District may retain from year-to-year.
5. Pay for OPEB expenditures using fund balance designated for this purpose.
6. Ensure that the worker's compensation reserve is funded in accordance with actuarial reports. The Board should transfer excess reserve funds to unrestricted fund balance, where allowed by law, or to other reserves that have been established and maintained in compliance with statutory requirements.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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



July 7, 2016 *REVISED*

Office of the State Comptroller
Division of Local Government & School Accountability
PSU – CAP Submission
110 State Street, 12th Floor
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Dear Sir or Madam:

The South Huntington Union Free School District acknowledges receipt of the report on the District's Financial Condition for the period of July 1, 2014, through December 31, 2015, inclusive. First and foremost the District would like to thank the Office of the State Comptroller for a very thorough and complete examination of that time period. We note that the findings contain no indication of any wrongdoing or malfeasance by the District or any of its employees. In fact, positive comments were made by the auditors on the District's adherence to proper procedures and management. The auditors who were involved exhibited the highest degree of integrity and professionalism throughout the process. This letter is offered as both an Audit Response to the recommendations, as well as the Corrective Action Plan in response to the recommendations.

The findings are acknowledged as accurate and truly reflect the financial condition of the District during that time period. Some historical framework is needed to properly place the time period within the last 6 years. In 2010/2011 and 2011/2012 the District expended more than it received in revenue. Fund Balance money was used as a revenue to "fill the gap," a practice, if not corrected, in time would exhaust remaining reserve funds. The District responded by embarking upon a series of "belt-tightening" measures, which included unprecedented reductions in instructional and support staff, as well as drastic consolidations in administrative and supervisory positions, in addition to unprecedented economic cooperation from bargaining units.

The chart labeled "Figure 1: Overestimated Appropriations" on page 7 of the report identifies both the initial amount of the budget underspent, as well as the financial results of the aforementioned expenditure cutbacks. The financial result of these reductions was not immediately known. Prior to the cuts, the 2011/2012 budget was underspent by 2.4%. However, the two years following the reductions, the budget was underspent by 5.8% and 6.4%. Now that the budget impact was clearer, the District made budget "tightening" a priority for future expenditure levels, as noted by

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the underspent budget amount of 4.8% in 2014/2015. Although not yet finalized, the underspent amount for 2015/2016 is expected to be even less.

The report contains the following recommendations:

Recommendation #1 - Adopt budgets that represent the District's actual needs, based on available current information and historical data; and

Recommendation #2 - Discontinue the practice of adopting budgets that result in the appropriation of fund balance that will not be used to fund District operations; and

Recommendation #3 - Reduce the amount of unrestricted fund balance and use the excess funds in a manner that benefits District residents. Such uses could include, but are not limited to:

- a. Funding one-time expenditures;
- b. Funding needed reserves;
- c. Reducing District property taxes.

Thus, the District has responded to the first two recommendations and will take the suggested methods of reducing the unrestricted fund balance under advisement in deliberations for future budgets.

The District continues to closely monitor its reserves including the unrestricted fund balance and the level of expenditures relative to the budgeted amounts, mindful of the following:

- The District has just concluded negotiations with the teachers' union for a successor agreement to the current contract, which expired June 30, 2015. Now a clearer picture of future budgetary requirements for that contract, the District's largest, has emerged. However, negotiations with four other bargaining units continues;
- The recent entrance of over 90 "unaccompanied minors," as well as shifting demographics within the District, has resulted in increased staffing in several key areas, most notably in ESL and ELL instruction in compliance with Part 154 of the Commissioner's Regulations. It is unknown whether this influx will continue;
- Although the District is in receipt of favorable financial information regarding both retirement systems, the memory of prior substantial increases lead to caution against assuming that the trend will continue given continued financial market volatility and the reliance of both systems (ERS & TRS) on investments;

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- The health insurance industry nationwide continues to be in a state of flux and given that the state plan to which we subscribe, NYSHIP, recently became self-insured, and its financial stability is still unfolding. Its current estimated increase for 2017 is 7.8%!
- The Tax Levy Cap (often erroneously referred to as the 2% cap) continues to present budgetary challenges. Varying with the inflation rate, the tax levy can be extremely low necessitating judicious use of reserves to maintain programs. (In fact, the tax levy increase for the South Huntington District for 2016/2017 will be 0.10% which equates to an increase of \$110,640!)

Recommendations #4 and #5 involve the fund designated for Other Post-Employee Benefits (OPEB).

The notation of the inclusion of funds for Other Post-Employee Benefits (OPEB) in our Fund Balance and the resulting overage has caused the District to embark on a five-year plan to eliminate that fund. Beginning with 2016/2017, \$600,000 currently contained therein will be designated as "Assigned, Appropriated for Subsequent Years' Expenditures." Thus the fund will be depleted in five years. (See attachments.)

Also cited in **Recommendation #6** is the current funding in Workers' Compensation Reserves, which is noted as exceeding the findings of our actuarial firm's analysis. As noted in the report, the previous actuary found a higher reserve requirement, and thus the discrepancy. The District has been in consultation with the current actuary, and the discrepancy is explained by the said actuary as follows:

"The \$3.2 million is on a nominal basis (no discounting) versus the \$2.3 million, which is discounted at 2.0%. The \$3.2 million is reduced to \$2.8 million when discounted at 2.0%. The prior actuary included indemnity loss-based assessments and hospital surcharges in the reserve calculation. That was \$872,000 in the 2012 report before discounting. We include the assessments in your funding analysis and cash flow exhibits but not the reserve analysis. If you prefer to hold reserves for the assessments, we can easily add that into the 6/30/2016 analysis."

Moving forward, the District will choose this option. Parenthetically, the District has recently received notice that four pending cases have been settled with the Compensation Board for over \$100,000 each. This sum amount far exceeds our budgeted appropriation and has caused the District to expend reserve funds to cover these unanticipated expenditures. This usage is precisely why reserves exist.

Once again we thank the Office of the State Comptroller for bringing these items to our attention. We agree with previous statements by the Comptroller's office that a fund balance is essential to maintaining budgetary consistency, and thus sustaining programs for children in light of

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inconsistencies and restrictions of the funding sources available to schools. The level of fund balance is the issue in question, and the findings in this audit are duly noted and will guide the District in future deliberations.

Very truly yours,

David P. Bennardo, Ed.D.
Superintendent of Schools

Jim Kaden
President, Board of Education

/lm
Attachments

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

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

- We interviewed Board and District officials to determine the processes in place for developing budgets and gain an understanding of the District's financial condition.
- We reviewed the District's policies and procedures involving the budget process.
- We researched appropriate laws and statutes that school districts must comply with.
- We reviewed the District's reserve funds to determine whether they had been legally established by the Board and the reserve balances were reasonable.
- We analyzed the District's general fund financial records for the 2011-12 through 2014-15 fiscal years to determine financial trends.
- We compared the general fund budgeted appropriations to actual results of operations for the 2011-12 through 2014-15 fiscal years to determine whether the budgets were realistic and structurally balanced.
- We interviewed District officials to determine the causes of any significant budget-to-actual variances.
- We obtained and reviewed the 2015-16 adopted budget to determine whether budgeted revenues and appropriations were reasonable, based on historical data and supporting source documentation.
- We obtained and reviewed the District's fund balance policy.
- We reviewed and analyzed reported fund balance levels in comparison to amounts appropriated in adopted budgets for the 2011-12 through 2015-16 fiscal years.
- We interviewed District officials to determine the District's position for assigning \$3 million in fund balance for OPEB costs.

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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