



Franklinville Central School District Financial Management

Report of Examination

Period Covered:

July 1, 2013 – February 8, 2017

2017M-49



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

June 2017

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 Franklinville 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 Franklinville Central School District (District) is located in the Towns of Farmersville, Franklinville, Humphrey, Ischua, Lyndon and Machias in Cattaraugus County. The District is governed by an elected five-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 Manager is responsible for accounting for the District's finances, maintaining accounting records and preparing financial reports.

The District operates two schools with approximately 690 students and 150 employees. The District's general fund appropriations for the 2016-17 fiscal year are \$18.2 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 practices. Our audit addressed the following related question:

- Did District officials provide for effective financial planning and management by ensuring that fund balance and reserves were reasonable?

Scope and Methodology

We examined the District's financial management practices for the period July 1, 2013 through February 8, 2017.

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. Except as specified in Appendix A, District officials generally agreed with our recommendations and indicated they planned to take corrective action. Appendix B includes our comments on issues raised in the District's response.

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

The Board, Superintendent and Business Manager are responsible for accurate and effective financial planning which includes adopting realistic budgets and ensuring 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 year. A school district may retain a portion of fund balance, 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).¹ The portion of fund balance used to reduce the property tax levy is referred to as appropriated fund balance.

Additionally, school districts are legally allowed to establish reserves and accumulate funds for certain future purposes (e.g., capital projects or retirement expenditures). To ensure effective planning and transparent management of District financial resources, District officials should develop a comprehensive written reserve fund policy or plan.

The Board and District officials have not effectively managed fund balance and have allowed unrestricted fund balance to exceed the statutory limit for the past three fiscal years by an average of \$2.1 million. As of June 30, 2016, unrestricted fund balance totaled \$2.6 million and was 15 percent of 2016-17 budgeted appropriations, exceeding the statutory limit of 4 percent by \$1.9 million (11 percentage points). Although District officials appropriated fund balance each year, these funds were not used as budgeted because District officials consistently overestimated appropriations by an average of \$690,000, or 4 percent, each year.

District officials also allowed reserve balances to accumulate to excessive levels and have consistently levied taxes for expenditures that could have been paid for with reserve funds. The District has seven general fund reserves totaling more than \$2.3 million but the Board has not developed a written reserve fund policy or documented its rationale for setting aside funds in reserves, optimal funding levels or conditions under which the reserves would be used. We found that four reserves with balances totaling approximately \$1.5 million were excessive. As a result, District officials missed opportunities to reduce taxes and return excess funds back to the residents.

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

Fund Balance and Budgeting

The Board and District officials are responsible for effectively managing fund balance by ensuring a sufficient amount is available in the event of revenue shortfalls or unanticipated expenditures. However, they are also responsible for ensuring real property tax levies are not greater than necessary. In order to fulfill this responsibility, the Board must ensure budget estimates are realistic and unrestricted fund balance is within the statutory limit.

During the last three completed fiscal years, unrestricted fund balance averaged approximately \$2.8 million and exceeded the statutory limit by an average of \$2.1 million. As of June 30, 2016, unrestricted fund balance was approximately \$2.6 million or 15 percent of the subsequent year's budget. The District appropriated fund balance annually to help finance budgeted appropriations. However, due to positive variances between amounts budgeted and actual operating results, only a portion of appropriated fund balance was actually used to finance operations.

When fund balance is appropriated as a funding source, it reduces the fund balance subject to the statutory limit and the expectation is that there will be a planned operating deficit in the subsequent fiscal year equal to the amount of fund balance appropriated. District officials overestimated total appropriations each year by an average of \$690,000 or 4 percent. The most significant variance of \$470,000, or 20 percent higher than necessary, was for health insurance. Because expenditures were overestimated, the District realized operating surpluses of \$228,000 for 2013-14 and \$439,000 for 2015-16 and a smaller operating deficit than intended for 2014-15 of \$248,000.

Figure 1: Unrestricted Fund Balance at Year-End

	2013-14	2014-15	2015-16
Beginning Fund Balance	\$5,133,000	\$5,361,000	\$5,113,000
Operating Surplus/(Deficit)	\$228,000	(\$248,000)	\$439,000
Ending Fund Balance	\$5,361,000	\$5,113,000	\$5,552,000
Less: Restricted Fund Balance (Reserves)	\$1,849,000	\$1,852,000	\$2,353,000
Less: Appropriated Fund Balance	\$508,000	\$526,000	\$550,000
Unrestricted Fund Balance at Year-End	\$3,004,000	\$2,735,000	\$2,649,000
Subsequent Year's Budgeted Appropriations	\$18,774,000	\$18,752,000	\$18,172,000
Unrestricted Fund Balance as a Percentage of Subsequent Year's Budget	16.0%	14.6%	14.6%

Although the District's independent auditors told the Board every year that unrestricted fund balance was in excess of the statutory limit, the Board continued to maintain unrestricted fund balance in excess of the amount legally allowed. Budgeting practices that produce operating surpluses and maintain fund balance in excess of

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

District officials have not increased the tax levy over the past three fiscal years. However, they have missed opportunities to better use fund balance and reduce taxes. Based on our analysis of the 2016-17 adopted budget, the District budgeted similarly to previous years and most likely will not use the \$550,000 appropriated to help finance the budget.

Fund balance will remain in excess of the statutory limit unless the District incurs planned operating deficits or the Board develops a plan to use excess fund balance in a manner more beneficial to residents.

Reserve Funds

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. To do otherwise, that is, funding reserves at greater than reasonable levels, results in real property tax levies being higher than necessary.

As of June 30, 2016, the District had seven reserves in the general fund with a combined balance totaling approximately \$2.3 million. We analyzed the 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.

The Board has not adopted a written reserve policy or documented its financial objectives for each reserve. We found that four reserves with balances totaling approximately \$1.5 million were excessive. In addition, District officials have not used the reserves to pay related expenditures during the last three years.

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, 2016, the balance of this reserve totaled \$902,000 which represents more than three times the District's annual average cost for retirement contributions of approximately \$300,000. The District has consistently levied taxes in order to pay retirement contributions instead of using the reserve.

Because the District has not used the reserve to pay for retirement contributions and there is no written plan detailing the need for and expected use of these funds, the purpose of maintaining a reserve at this amount is unclear.

Employee Benefit Accrued Liability Reserve (EBALR) — GML authorizes this reserve for the cash payment of accrued and unused sick, vacation and certain other leave time due to employees when they leave District employment.

The District's long-term liability for compensated absences payable from the reserve was approximately \$95,000 as of June 30, 2016. However, the reserve balance was \$410,000, resulting in an overfunding of approximately \$315,000 (330 percent). Furthermore, District officials have not used the reserve to pay for separation payments over the last three years and have levied taxes for this purpose instead.

Unemployment Reserve — GML authorizes this type of reserve for reimbursing the New York State Unemployment Insurance Fund for unemployment benefits paid to claimants on the District's behalf. As of June 30, 2016, the balance in this reserve was \$219,000 which represents more than 12 times the District's five-year annual average unemployment costs of approximately \$17,700 per year. The District's annual unemployment costs ranged from \$18 to \$62,000 during the five-year period. However, the District has not used the reserve to pay for unemployment related claims and has instead paid for these costs using taxes levied for that purpose.

We question the reasonableness of the balance in this reserve given it represents approximately 12 times the average annual expenditures, the Board's consistent funding of unemployment costs from the tax levy and the lack of a written plan detailing the need for and expected use of these funds.

Tax Certiorari Reserve — Education Law authorizes school districts to establish this reserve to pay judgments and claims resulting from tax certiorari proceedings. The total amount in this reserve fund may not exceed the amount that might reasonably be deemed necessary to meet anticipated judgments and claims.

As of June 30, 2016, the balance of this reserve was \$40,000. According to District officials, there are no outstanding tax certiorari claims or pending proceedings that could result in future payments. Therefore, the money should be returned to unrestricted fund balance in the general fund.

While it is prudent to provide for unforeseen circumstances, overfunding and not using reserves for their intended purpose results in taxes being higher than necessary because the excessive balances are not being used to fund operations.

Recommendations

The Board and District officials should:

1. Ensure budgets include realistic estimates of appropriations based on actual needs to avoid levying taxes at a level greater 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 a plan to reduce unrestricted fund balance 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.
5. Develop a comprehensive written policy or plan for establishing, funding and using reserve funds.
6. Review all reserves at least annually to determine if the amounts reserved are necessary and reasonable. Any excess funds should be transferred to unrestricted fund balance (where allowed by law) or to other reserves established and maintained in compliance with relevant statutes.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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

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JESSICA A. SCHIRRMACHER-SMITH
Elementary School Principal
MARGARET M. SCHLEGEL
Director of Special Education
DANIELE M. VECCHIO
Business Official



ADMINISTRATIVE ASSISTANT:

DIANE C. SOULVIE
District Clerk/ Executive Assistant

May 12, 2017

Jeffrey D. Mazula, Chief Examiner
Office of the State Comptroller
295 Main Street, Room 1032
Buffalo, NY 14203-2510

Mr. Mazula:

On April 20, 2017, a meeting was attended by the Superintendent, Business Official, and District Clerk, along with representatives of the New York State Comptroller's Office, to review the audit of Franklinville Central Schools. This letter is intended to meet our requirements to respond to the findings of this audit.

Franklinville Central Schools is pleased to note that the audit does not contain any instances of fraud, misuse, or misappropriation of funds. The audit report confirms that the District has appropriate financial processes and procedures in place to secure funding resources for our students and programs. The District appreciates the guidance and recommendations provided by the New York State Comptroller's Office, which will help to ensure the District's operations reflect best practice. The District is always interested in feedback from concerned and governing parties including our annual external audits. The District would further like to acknowledge the professionalism that was exhibited throughout the audit by representatives of the New York State Comptroller's Office, and their willingness to provide us with reasonable time for any requests to allow District personnel the opportunity to fulfill our day-to-day operational obligations.

See
Note 1
Page 13

Respectfully,

Michelle Spasiano
Superintendent of Schools

cc: Board of Education

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Audit Recommendation 1:

Ensure budgets include realistic estimates of appropriations based on actual needs to avoid levying taxes at a level greater than needed.

The District contends that schools face many complexities and unpredictable issues when developing their annual budgets. The District also maintains that we were acting in a fiscally responsible manner in its intent to contain expenditures through multiple methods, such as use of RFP bid processes and the use of New York State contract pricing, as to not expend every dollar budgeted. Going forward District Officials are facing the task of budgeting for increasingly volatile expenditures, such as rising utility, special education, and health care costs, which require a long-term approach. The District is currently utilizing contractual and historical data in the development of budgetary figures, but we believe it is equally important to consider long term stability, future expectations and to recognize the uncertainty of today’s economy as budgets are developed.

See
Note 2
Page 13

It is the belief of the Board that our current approach to financial management is consistent with the recommendations of this audit, our external auditor, the governance of applicable laws and regulations, and the fiduciary responsibility we have to our students, taxpayers and community. The District will continue to monitor budgetary appropriation needs in relation to the tax levy.

Audit Recommendation 2:

Ensure the estimates in the annual budget for the planned use of fund balance are accurate and reasonable.

Again, the District contends that every effort is made to assure that the budget developed annually is accurate and reasonable; however, it is unreasonable to anticipate every expense in a multi-million dollar budget given unpredictable factors, such as a transient high-cost Special Education population, without building in some contingency funds for such unanticipated costs. The Superintendent, Business Official, and the Board of Education thoroughly review all relevant financial data in the formulation and recommended approval of the budget, and will continue to be diligent in its assessments.

See
Note 3
Page 13

Audit Recommendation 3:

Maintain unrestricted fund balance within the statutory limit.

The District is aware of the current statutory limit; however, the District asserts that this is an unfavorable limitation to school districts for multiple reasons including uncertainty of annual state aid (especially given our high reliance on the aid as a small rural district), cash flow issues given our revenue cycle, and lack of ability to establish reserve funds for some of our most unpredictable and fluctuating costs including TRS, health insurance, and special education. The District will continue to reduce fund balance in a fiscally responsible manner as it has been for the past several years.

See
Note 4
Page 13

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Audit Recommendation 4:

Develop a plan to reduce unrestricted fund balance 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.***

The District maintains that it has developed and followed a plan as evidenced by our reduction of fund balance over the last several years by paying off debt, funding one-time expenditures, and funding needed reserves. The District asserts that surplus funds are being utilized in a manner beneficial to our taxpayers as we continue to sustain a modest tax levy in these increasingly tumultuous times without a sharp decline in educational opportunities and programming. The District will make an effort to formalize its plan that has been in place for several years.

Audit Recommendation 5:

Develop a comprehensive written policy or plan for establishing, funding and using reserve funds.

The District will make an effort to formalize its plan that has been in place for several years.

Audit Recommendation 6:

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

All reserves were established to ensure the continued long-term financial stability of the District. The District does maintain a conservative approach to funding reserves, given our lack of rights to establish reasonable and accessible reserves. In regards to individual reserves the District has the following comments:

The District concedes that the Employee Benefit Accrued Liability Reserve is over-funded; however please note that this fund when originally established was overfunded due to uncertain standards released that were widely debated across the state during that time. After clarifying the standards of the reserve, the State proceeded to give the Districts a limited avenue to draw on these funds several years ago, and we did exercise that right which reduced this reserve substantially. The District will make an effort to draw on these funds for future separation payments.

The Unemployment Reserve is funded with the intention of not having to raise the tax levy to accommodate large scale layoffs during a fiscal crisis such as those that occurred in 2012. Our unemployment expense in the following year was over \$60,000. The District reserve is funded with the intent to assist in maintaining our tax levy in a funding crisis for 3-5 years. The District asserts that this reserve is reasonably funded based on a more logical assessment which would be its peak usage year in the last five years, as opposed to an average use over the five years.

We do not believe that the Tax Certiorari Reserve is unreasonable in regards to its respective funded amount in order to protect the District and our taxpayers from unanticipated claims.

See
Note 5
Page 13

See
Note 6
Page 13

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APPENDIX B

OSC COMMENTS ON THE DISTRICT'S RESPONSE

Note 1

Our audit concluded that the Board and District officials have not effectively managed fund balance and have allowed unrestricted fund balance to exceed the statutory limit for the past three fiscal years by an average of \$2.1 million. As of June 30, 2016, unrestricted fund balance totaled \$2.6 million and was 15 percent of 2016-17 budgeted appropriations, exceeding the statutory limit of 4 percent by \$1.9 million (11 percentage points).

Note 2

The District should continue identifying ways to contain costs and reduce spending but doing so will not remedy the pattern of consistently overestimating appropriations. We encourage District officials to use multiyear trend analysis to ensure that budgets presented to the voters include realistic estimates of expenditures.

Note 3

The District overestimated appropriations in the budgets and generally did not need the fund balance that was included in the budget as a funding source. Had appropriations been more realistic and fund balance used as a funding source, the tax burden could have been reduced.

Note 4

As of June 30, 2016, the District had almost four times the statutorily allowed amount of fund balance.

Note 5

While our Office recognizes the financial benefits of properly funding and using reserves, the District could not support the amount in the unemployment reserve and has not used the reserve to pay related expenditures during the last three years. Averaging multiple years of data is a realistic approach to establish a reasonable funding level for the reserve. Using the highest annual historical cost limits funds from being used for a more productive and immediate purpose.

Note 6

In accordance with Education Law, the tax certiorari reserve should be based on a current schedule of pending tax certiorari proceedings and the amounts reasonably necessary to fund costs related to each action.

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

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

- We interviewed District officials and reviewed Board policies to gain an understanding of the District's financial management practices.
- We analyzed the last three fiscal years of financial data and budgets to assess the results of operations and whether budget estimates were reasonable.
- We analyzed changes in fund balance over the last three years to assess whether fund balance was being used as budgeted.
- We calculated unrestricted fund balance as a percentage of the subsequent year's budget to assess whether the District was in compliance with statute.
- We reviewed the 2016-17 adopted budget and current year operating results through February 1, 2017 to assess whether the District budgeted similarly to the previous three years.
- We reviewed all reserve fund activity to ensure transactions were Board approved and made in accordance with statute.
- We reviewed reserve balances and pertinent financial records to evaluate whether funding levels appeared reasonable based on the District's apparent needs and if reserve funds were used towards related expenditures.

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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