



# Town of North Norwich Budgeting

## Report of Examination

Period Covered:

January 1, 2013 – December 12, 2014

2015M-54



Thomas P. DiNapoli

# Table of Contents

	<b>Page</b>
<b>AUTHORITY LETTER</b>	1
<b>INTRODUCTION</b>	2
Background	2
Objective	2
Scope and Methodology	2
Comments of Local Officials and Corrective Action	2
<b>BUDGETING</b>	4
Budget Planning	4
Budget Monitoring and Control	8
Recommendations	9
<b>APPENDIX A</b> Response From Local Officials	10
<b>APPENDIX B</b> Audit Methodology and Standards	14
<b>APPENDIX C</b> How to Obtain Additional Copies of the Report	15
<b>APPENDIX D</b> Local Regional Office Listing	16

# State of New York Office of the State Comptroller

---

---

## Division of Local Government and School Accountability

July 2015

Dear Town Officials:

A top priority of the Office of the State Comptroller is to help local government officials manage government resources efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support government operations. The Comptroller oversees the fiscal affairs of local governments statewide, as well as 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 operations and Town Board governance. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard local government assets.

Following is a report of our audit of the Town of North Norwich, entitled Budgeting. 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 local government 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 Town of North Norwich (Town) is located in Chenango County (County), covers 28.3 square miles and serves about 1,800 residents. The elected five-member Town Board (Board) is the legislative body responsible for managing Town operations, including effectively managing the Town's budgets. The Town Supervisor (Supervisor) is a member of the Board and serves as the Town's chief executive officer and chief fiscal officer. The Board appointed a bookkeeper (Comptroller) to assist with the Supervisor's day-to-day accounting responsibilities.

The Comptroller, as the Town's budget officer, leads the budget creation process and consults the Town Clerk (Clerk) and Highway Superintendent for suggested budget line amounts related to their respective departments. The Comptroller, Board, Clerk and Highway Superintendent meet to create the budget prior to the public hearing and adoption. The Board is responsible for adopting, monitoring and controlling the budget.

The Town provides various services to its residents, including highway maintenance, snow removal and general government support. The Town's 2014 budgeted appropriations in the general fund and highway funds totaled \$573,350, funded primarily with real property taxes, sales tax, State aid and mortgage tax.

## Objective

The objective of our audit was to determine if Town officials effectively planned, monitored and controlled the Town's budget. Our audit addressed the following related question:

- Did the Board effectively manage the Town's budget?

## Scope and Methodology

We examined the Town's budgets and financial operations for the period January 1, 2013 through December 12, 2014. We expanded our audit period back to January 1, 2012 and forward to December 31, 2014 to review financial 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.

## Comments of Local Officials and Corrective Action

The results of our audit and recommendations have been discussed with Town officials and their comments, which appear in Appendix A, have been considered in preparing this report. Town officials

generally agreed with our recommendations and indicated they have taken, or plan to take, corrective action.

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and forwarded to our office within 90 days, pursuant to Section 35 of the General Municipal Law. 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. We encourage the Board to make this plan available for public review in the Town Clerk's office.

# Budgeting

The annual budget is a financial plan for Town operations indicating the Board's allocation of resources. The Board is responsible for making sound financial decisions that balance the level of services desired by the Town's residents with the ability and willingness of the residents to pay for them. The budget appropriations (estimated expenditures) should reflect the known needs for Town operations, and the budget should provide for their financing by estimating known revenues. In a properly and structurally balanced budget, the total financing sources are equal to the amount of appropriations, and recurring expenditures are financed by recurring revenues.

The Board did not effectively manage the Town's budget. The Board-adopted budgets for the highway fund were not structurally balanced, as they used non-recurring revenues to fund recurring expenditures. In the general fund, the Board also used non-recurring mortgage tax revenues to fund recurring expenditures, as well as to fund non-recurring expenditures and to build fund balance. The Board developed general fund budgets before learning how much the Town would receive in mortgage tax revenues, but did not amend the budget once it learned how much these revenues would be.

Because the Board did not make budget amendments when necessary, multiple budget line items were overexpended in both the general and highway funds. This caused both funds' overall budgets to be overexpended in 2013, and the highway fund budget to be overexpended in 2014. Additionally, the Board did not establish a goal for fund balance levels and did not monitor available fund balance; as a result, it planned to appropriate fund balance in the highway fund which was not available. Lastly, the Board did not fund its long-term plans, instead relying on unplanned revenues to implement them, or – in the case of the Town's vehicle replacement – deferring implementation due to lack of funds.

## Budget Planning

The Board must adopt structurally balanced budgets that provide for recurring revenues to finance recurring expenditures for all operating funds. The Board may also use non-recurring revenues such as appropriated fund balance<sup>1</sup> as a financing source. However, since non-recurring revenues are finite, they should not regularly finance recurring expenditures, and fund balance should be appropriated

<sup>1</sup> A portion of the unrestricted fund balance estimated to be available at year end can be designated (appropriated) to help finance a fund's operations for the subsequent year.

only if it is available. The Board should adopt budgets that include realistic estimates of revenues and expenditures based on historical trends. The Board should also estimate the fund balance that will be available at year end that could be appropriated. Finally, it is important to establish long-term priorities and goals and to develop comprehensive, multiyear capital plans that estimate the costs of current and future capital assets, and include a portion of these costs in the annual budgets.

The Board adopted budgets that were not structurally balanced and relied on non-recurring revenues to pay for recurring expenditures. From 2012 to 2014, the Board appropriated fund balance in both the general and highway funds but did not have to use it in 2012 and 2014, due to receiving unexpected (unbudgeted) moneys. While this unexpected revenue was fortuitous, relying on one-time revenues could potentially deplete the Town’s resources or jeopardize its ability to provide services. Further, the Town did not properly fund its long-term plans and also used unbudgeted revenues to fund structural improvements.

Budget Variances: Highway Fund – The highway fund budgets for 2012 through 2014 did not incorporate realistic revenue estimates and appropriations. Although the Board routinely received more revenue in the highway fund than budgeted, it was not always sufficient to offset the overspending of budgeted appropriations. Specifically, in 2013, the Town ended the year with a significant operating deficit. Further, the Town’s unbudgeted revenue in 2012 and 2014 contributed to operating surpluses; as a result, the \$25,000 in appropriated fund balance for each of those years was largely unnecessary.

<b>Figure 1: Highway Fund – Budget vs. Actual</b>				
<b>Description</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>Totals</b>
Budgeted Revenues	\$270,000	\$396,500 <sup>a</sup>	\$296,050	\$962,550
Actual Revenues	\$335,690	\$435,270 <sup>a</sup>	\$494,924	\$1,265,884
<b>Variance: Revenues</b>	<b>\$65,690</b>	<b>\$38,770</b>	<b>\$198,874</b>	<b>\$303,334</b>
Appropriations	\$295,000	\$421,500	\$321,050	\$1,037,550
Expenditures	\$316,757	\$607,305 <sup>b</sup>	\$355,442	\$1,279,504
<b>Variance: Expenditures</b>	<b>(\$21,757)</b>	<b>(\$185,805)</b>	<b>(\$34,392)</b>	<b>(\$241,954)</b>
<b>Operating Surplus/(Deficit)</b>	<b>\$18,933</b>	<b>(\$172,035)</b>	<b>\$139,482</b>	<b>(\$13,620)</b>

<sup>a</sup> This includes \$115,000 of appropriated reserves that the Comptroller reported as a revenue on the Town’s budget and annual financial report.

<sup>b</sup> The Town’s expenditures spiked in 2013 due to emergency road repair after a washout and the planned purchase of a truck.

The Board stated that the budget variances were due to the timing of road repair reimbursement, emergency disaster-related revenues and expenditures and the difficulty in projecting future revenues and expenditures. Realistic budgeting practices would help reduce year-to-year fluctuations and enable Town officials to maintain an adequate level of fund balance.

Budget Variances: General Fund – The Board had planned to use \$88,000 in fund balance from 2012 through 2014. However, the general fund received significant unbudgeted mortgage tax revenues in 2012 and 2014 totaling \$270,000; specifically, \$135,000 in each of those years. As a result, the general fund had operating surpluses of approximately \$101,000 in 2012 and \$111,000 in 2014. These surpluses more than offset the \$47,000 operating deficit of 2013, resulting in a net surplus of \$164,000 during the three-year period, and eliminated the need to use fund balance as a funding source. Similar to the highway fund, the following amounts of appropriated fund balance were not used: \$25,000 for 2012 and \$35,000 for 2014.

In 2013, the Board decided to perform renovations after learning the Town would receive more mortgage tax revenues in 2014. These renovations led to \$39,000 in non-recurring expenditures. The budget was not amended to account for non-recurring activity, and this led to significant budget variances.

**Figure 2: General Fund – Budget vs. Actual**

Description	2012	2013	2014	Totals
Budgeted Revenues	\$207,450	\$215,100	\$217,300	\$639,850
Actual Revenues	\$348,424	\$234,783	\$362,852	\$946,059
<b>Variance: Revenues</b>	<b>\$140,974</b>	<b>\$19,683</b>	<b>\$145,552</b>	<b>\$306,209</b>
Appropriations	\$232,450	\$243,100	\$252,300	\$727,850
Expenditures	\$247,516	\$281,871	\$252,180	\$781,567
<b>Variance: Expenditures</b>	<b>(\$15,066)</b>	<b>(\$38,771)</b>	<b>\$120</b>	<b>(\$53,717)</b>
<b>Operating Surplus/(Deficit)</b>	<b>\$100,908</b>	<b>(\$47,088)</b>	<b>\$110,672</b>	<b>\$164,492</b>

The Board-adopted budgets for both the highway fund and the general fund for the 2015 fiscal year generally incorporated realistic revenues and appropriations. However, in 2012 and 2014, large revenue variances occurred because of unanticipated mortgage tax receipts and emergency management aid.

Maintaining Fund Balance – The Board did not have a planned goal for sufficient fund balance levels because they relied on the Supervisor and Comptroller to maintain them. Further, the Board did not receive reports of fund balance levels during budget creation, but nonetheless included appropriations of fund balance in its adopted budgets for both operating funds. However, the 2014 appropriation of \$25,000 in fund balance for the highway fund was not available at the end of 2013. The Comptroller told us he included it because he anticipated significant reimbursement revenue<sup>2</sup> in 2014. This reimbursement revenue was not included in the 2014 budget, and the approximately

<sup>2</sup> From the Federal Emergency Management Agency (FEMA) and the New York State Emergency Management Association for repairing a road washout.

\$22,000 actually received was not sufficient to provide available fund balance for the \$25,000 appropriation. The highway fund reported a positive unrestricted fund balance at the end of 2014 only because the bulk of the reimbursement revenue, in the amount of \$144,000, is expected to be received in 2015 and was recorded as revenue for the fiscal year ended 2014.

Funding of Long-Term Plans – The Board’s implementation of the Highway Superintendent’s road maintenance goal, certain capital projects and vehicle replacement was delayed because these plans were not adequately funded.

- Road Maintenance – The Highway Superintendent established a goal of working on all roads every 10 years.<sup>3</sup> However, the 2013 annual agreement between the Highway Superintendent and the Board for road maintenance spending did not meet this goal because of a lack of funding. The Board approved a road maintenance agreement that met the goal in 2014 after officials learned of an increase in funding from the New York State Consolidated Local Street and Highway Improvement Program (CHIPS).
- Capital Projects – The Board undertook major capital projects to renovate Town buildings in 2013 and 2014 after receiving significant non-recurring, unbudgeted mortgage tax revenues. Although this was an appropriate use of funding, the capital improvements were not formally planned and were undertaken only when the Board learned the Town would receive the unbudgeted revenues.
- Vehicle Replacement – The Town has an informal vehicle replacement plan that the Board has not funded during our audit scope period; as a result, the Town recently replaced a truck that was in service for 17 years even though the plan calls for vehicle replacement after 10 years.

Board members told us the recurring expenditures could not be funded without significant tax increases, which they were reluctant to implement. Failure to plan capital improvements and reliance on non-recurring revenues to pay for road repairs and capital improvements could lead to public property reaching a state of disrepair, ultimately driving costs up, while the Town waits for funding.

<sup>3</sup> Fulfilling this goal requires working on 3.37 miles of road per year.

## Budget Monitoring and Control

The Board should monitor the budget and ensure that appropriations are available and budgeted revenues are received before being spent. This includes routinely reviewing budgetary status reports that show the original budget, any authorized amendments, actual transactions to date (i.e., year-to-date revenues and expenditures by account code) and the variance between the amended budget and actual transactions. Before appropriations are overspent, the Board should take timely corrective action to amend the budget, as authorized by law, or control spending.

The Board did not routinely monitor the Town's actual results against the budgets or take any steps to control spending when actual expenditures exceeded appropriations. The Board received monthly budgetary status reports from the Comptroller; however, the reports did not show the variances between appropriations and expenditures, and the Board did not make budget amendments when needed, resulting in overdrawn expenditure line items during the scope period.

General Fund – In 2013, the Town overspent nine expenditure line items by a total of \$53,199, resulting in the overexpenditure of the general fund budget for the year. In 2014, the Town overspent 10 expenditure line items by a total of \$15,910 in the general fund. While this did not cause the overall general fund budget to be overexpended in 2014, the repeated reliance on unbudgeted, non-recurring revenues places the Town at risk of depleting its fund balance and not having the resources to provide essential services.

Highway Fund – In 2013, seven highway expenditure line items were overspent by \$197,534; and in 2014, five expenditure line items were overspent by a total of \$46,098. Because of this significant overexpenditure, the highway fund's total budgeted appropriations were exceeded by over \$34,000 in 2014.

Board members told us they relied on the Comptroller and Supervisor to make any modifications necessary to control the budget. They did not direct the Comptroller to make any budget amendments during 2013 or 2014 or take other actions to ensure appropriation accounts were not overdrawn.

The failure of Town officials to develop and adopt realistic, structurally balanced budgets – which provide for recurring revenues to finance recurring expenditures – contributed to declining fund balances without the Board's knowledge. If this trend continues, it may eventually impair the Town's ability to continue providing vital services.

## Recommendations

The Board should:

1. Create realistic, structurally balanced budgets based on historical trends.<sup>4</sup>
2. Obtain projections of year-end fund balance during budget creation and determine whether fund balance will be available before it is appropriated.
3. Set goals for fund balance levels.
4. Use non-recurring revenues as a funding source for non-recurring expenditures.
5. Create more formal and comprehensive long-term plans and provide funding for these plans in the budget.
6. Obtain budgetary status reports that quantify the variance between the budgeted amounts and the actual year-to-date revenues and expenditures.
7. Utilize the Comptroller's monthly budget-to-actual reports to make budget modifications during the fiscal year, or enact appropriate spending controls before an expenditure line item is overspent.

<sup>4</sup> Guidance is available in the OSC publication *Understanding the Budget Process* at [www.osc.state.ny.us/localgov/pubs/lmg/budgetprocess.pdf](http://www.osc.state.ny.us/localgov/pubs/lmg/budgetprocess.pdf).

**APPENDIX A**  
**RESPONSE FROM LOCAL OFFICIALS**

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

**Town of North Norwich, New York  
County of Chenango**

Robert E. Wansor, Supervisor  
P.O. Box 164  
North Norwich, N.Y. 13814

July 23, 2015

**Response Letter to Revised Draft Report of Examination by NYS OSC, covering 1/1/13-12/12/14.**

In the Spring of 2013, the Town Supervisor, with the consent of the North Norwich Town Board, was able to secure a significant percentage of the NYS Mortgage Tax in an IDA refinance project with a major employer in North Norwich. This is a very unique occurrence in Chenango County, as it is rarely agreed to by business expansion projects. Subsequently, the Town received an unbudgeted and unanticipated revenue of \$135,000.

As a result of this windfall, the Town Board discussed and determined that 2 key capital projects were to be undertaken with these funds:

1. The Roof on the Town Barn (Highway garage) would be replaced due to aging and prior piecemeal repairs and
2. The 20+ year old Town Hall heating system (fuel oil) would be replaced with a high efficiency LP unit

These 2 major improvements will extend the life of both of the primary facilities in the Town of North Norwich, and reduce the recurring utility bills, and decrease repair expenses. The cost of these projects were \$38,962.00 and with the exception of these costs, the General Fund was well within the total budget adopted by the Town Board for 2013. The remaining funds were placed into the General Fund balance.

In the above instance, the Town Board did use non-recurring revenues for non-recurring expenditures.

The Town Board does acknowledge that historically, Budget Amendments have been made with the reconciliation of the accounts(line items) at the year-end closing out of books (early in the new fiscal year).

The Town Board, in concert with the bookkeeper will monitor account balances during the course of the year and amend the individual budget line items as necessary

The Town Supervisor has expressed his preference to the bookkeeper to provide budgetary variances to the monthly financial report, even though this will lengthen the report. This reporting modification will begin with the period ending June 2015.

**Town of North Norwich, New York**  
**County of Chenango**

Page 2

**Response Letter to Revised Draft Report of Examination by NYS OSC, covering 1/1/13-12/12/14.**

Another unanticipated event was a destructive storm in the September of 2013. A major storm caused significant damage to large culvert/small bridge on Tracy Road in North Norwich. This road is well traveled and is a key road to the Town (and a significant bypass/detour road) for Chenango County/NYS Route 12. The repairs to this culvert cost approximately \$200,000. This money had to be paid out in advance, before the Town could claim reimbursement from FEMA (75%) and more recently(2014) from NYS (25%). Only a small portion of these monies have been received, and so the costs paid up front came out of Fund Balance and Reserves. Reconstruction of the Tracy Road culvert/small bridge was completed early in 2014.

The Town erred in not recording the estimated/anticipated FEMA reimbursement as a revenue(accounts receivable) to offset the expenditures made in 2013. This created the appearance of a significant negative variance in the Highway budgeted expenditures for that year and in fact did deplete the budget/fund balance. To date the Town has not received the bulk of reimbursement from FEMA or the State. The Town did book the Federal and State aid receivables for the Tracy Road project in 2014, thereby bringing the Highway Fund Balance back to a positive balance.

The Town of North Norwich takes very seriously their fiduciary responsibility of properly appropriating and utilizing the local taxes collected from its residents. The Town's budget is tight. Relatively speaking, the Budget for the Town of North Norwich is smaller, and less complicated than most municipalities. The Town is actively pursuing alternate sources of revenue, as well as searching for efficiencies to reduce, or at least to keep as low as possible, the Town's tax burden on its' residents, while providing basic, essential services.

Small changes in costs such as health insurance premium increases for employees, pay rate increases, road maintenance materials, and equipment repairs force the tax cap in small Towns such as North Norwich to be overridden. This year's tax cap is 0.73%. The tax Levy for 2015 was \$217,300 (for Town General and Highway purposes). So with the tax cap at for 2016 at 0.73%, that allows the levy to increase by \$1586.29.

Public statements over the past 2 years by the Town Supervisor (published in the Norwich Evening Sun, the Town's official newspaper), have made known to the residents of North Norwich the reasons for over-riding the tax cap, and for incremental small increases in the tax rate (for the above reasons). The Town would do no differently if there was no tax cap in place. We would continue to follow the most fiscally prudent manner of doing the Town of North Norwich's business for its residents.

**Town of North Norwich, New York  
County of Chenango**

Page 3

Response Letter to Revised Draft Report of Examination by NYS OSC, covering 1/1/13-12/12/14.

Respectfully,

Robert E. Wansor, Supervisor  
Town of North Norwich

## APPENDIX B

### AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess the Town's budgets and financial operations for the period January 1, 2013 through December 12, 2014. We expanded our audit period back to January 1, 2012 and forward to December 31, 2014 to review financial trends. To achieve our objective and obtain valid audit evidence, our procedures included the following:

- We interviewed Town officials and employees and reviewed monthly reports to the Board and Board minutes of monthly meetings.
- We analyzed the revenues, expenditures and operating surpluses or deficits in major funds over the last three fiscal years to gain an understanding of Town operations.
- We compared the actual amounts spent and received by the Town during each of the last three fiscal years to the adopted budgets to identify any significant variances.
- We reviewed all available long-term planning documents and adopted budgets to assess whether the long-term plans were included in the Town's budgets.
- We analyzed the Town's annual financial reports and adopted budgets to determine whether non-recurring revenues received by the Town in the last three years were spent on recurring expenditures and whether the Board budgeted to appropriate unavailable fund balance.
- We compared budgetary status reports to adopted budgets on a month-by-month basis to identify overspent expenditure line items.
- We compared the 2015 budget with an average of the last two completed fiscal years' actual revenues and expenditures to identify any significant changes.

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

### HOW TO OBTAIN ADDITIONAL COPIES OF THE REPORT

To obtain copies of this report, write or visit our web page:

Office of the State Comptroller  
Public Information Office  
110 State Street, 15th Floor  
Albany, New York 12236  
(518) 474-4015  
<http://www.osc.state.ny.us/localgov/>

**APPENDIX D**  
**OFFICE OF THE STATE COMPTROLLER**  
**DIVISION OF LOCAL GOVERNMENT**  
**AND SCHOOL ACCOUNTABILITY**

Andrew A. SanFilippo, Executive Deputy Comptroller  
Gabriel F. Deyo, Deputy Comptroller  
Nathalie N. Carey, Assistant Comptroller

**LOCAL REGIONAL OFFICE LISTING**

---

**BINGHAMTON REGIONAL OFFICE**

H. Todd Eames, Chief Examiner  
Office of the State Comptroller  
State Office Building, Suite 1702  
44 Hawley Street  
Binghamton, New York 13901-4417  
(607) 721-8306 Fax (607) 721-8313  
Email: [Muni-Binghamton@osc.state.ny.us](mailto:Muni-Binghamton@osc.state.ny.us)

Serving: Broome, Chenango, Cortland, Delaware,  
Otsego, Schoharie, Sullivan, Tioga, Tompkins Counties

**BUFFALO REGIONAL OFFICE**

Jeffrey D. Mazula, Chief Examiner  
Office of the State Comptroller  
295 Main Street, Suite 1032  
Buffalo, New York 14203-2510  
(716) 847-3647 Fax (716) 847-3643  
Email: [Muni-Bufferalo@osc.state.ny.us](mailto:Muni-Bufferalo@osc.state.ny.us)

Serving: Allegany, Cattaraugus, Chautauqua, Erie,  
Genesee, Niagara, Orleans, Wyoming Counties

**GLENS FALLS REGIONAL OFFICE**

Jeffrey P. Leonard, Chief Examiner  
Office of the State Comptroller  
One Broad Street Plaza  
Glens Falls, New York 12801-4396  
(518) 793-0057 Fax (518) 793-5797  
Email: [Muni-GlensFalls@osc.state.ny.us](mailto:Muni-GlensFalls@osc.state.ny.us)

Serving: Albany, Clinton, Essex, Franklin,  
Fulton, Hamilton, Montgomery, Rensselaer,  
Saratoga, Schenectady, Warren, Washington Counties

**HAUPPAUGE REGIONAL OFFICE**

Ira McCracken, Chief Examiner  
Office of the State Comptroller  
NYS Office Building, Room 3A10  
250 Veterans Memorial Highway  
Hauppauge, New York 11788-5533  
(631) 952-6534 Fax (631) 952-6530  
Email: [Muni-Hauppauge@osc.state.ny.us](mailto:Muni-Hauppauge@osc.state.ny.us)

Serving: Nassau and Suffolk Counties

**NEWBURGH REGIONAL OFFICE**

Tenneh Blamah, Chief Examiner  
Office of the State Comptroller  
33 Airport Center Drive, Suite 103  
New Windsor, New York 12553-4725  
(845) 567-0858 Fax (845) 567-0080  
Email: [Muni-Newburgh@osc.state.ny.us](mailto:Muni-Newburgh@osc.state.ny.us)

Serving: Columbia, Dutchess, Greene, Orange,  
Putnam, Rockland, Ulster, Westchester Counties

**ROCHESTER REGIONAL OFFICE**

Edward V. Grant, Jr., Chief Examiner  
Office of the State Comptroller  
The Powers Building  
16 West Main Street, Suite 522  
Rochester, New York 14614-1608  
(585) 454-2460 Fax (585) 454-3545  
Email: [Muni-Rochester@osc.state.ny.us](mailto:Muni-Rochester@osc.state.ny.us)

Serving: Cayuga, Chemung, Livingston, Monroe,  
Ontario, Schuyler, Seneca, Steuben, Wayne, Yates Counties

**SYRACUSE REGIONAL OFFICE**

Rebecca Wilcox, Chief Examiner  
Office of the State Comptroller  
State Office Building, Room 409  
333 E. Washington Street  
Syracuse, New York 13202-1428  
(315) 428-4192 Fax (315) 426-2119  
Email: [Muni-Syracuse@osc.state.ny.us](mailto:Muni-Syracuse@osc.state.ny.us)

Serving: Herkimer, Jefferson, Lewis, Madison,  
Oneida, Onondaga, Oswego, St. Lawrence Counties

**STATEWIDE AUDITS**

Ann C. Singer, Chief Examiner  
State Office Building, Suite 1702  
44 Hawley Street  
Binghamton, New York 13901-4417  
(607) 721-8306 Fax (607) 721-8313