Dryden Central School District

Financial Condition

Report of Examination

Period Covered:
July 1, 2012 — October 17, 2013
2013M-396

Thomas P. DiNapoli
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Division of Local Government
and School Accountability

April 2014

Dear District Officials:

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

Following is a report of our audit of the Dryden Central 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 General Municipal Law.

This audit’s results and recommendations are resources for school 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 Dryden Central School District (District) is located in the Towns of Caroline, Cortlandville, Dryden, Groton, Harford and Richford in Cortland, Tioga and Tompkins Counties. The District is governed by the Board of Education (Board) which comprises nine elected members. The Board President is the chief financial officer. The Board is responsible for the general management and control of the District’s financial and educational affairs. The Superintendent of Schools (Superintendent) is the chief executive officer of the District and is responsible, along with other administrative staff, for the day-to-day management of the District under the direction of the Board. The Business Manager is responsible for managing the District’s finance-related operations and overseeing the work of the Business Office staff. The Treasurer is the District’s chief accounting officer and is responsible for properly accounting for all District moneys.

The District has five schools in operation with approximately 1,700 students and 400 employees. For the 2013-14 fiscal year, the District’s operating budget is approximately $35.3 million, funded primarily with State aid and real property taxes.

Objective

The objective of our audit was to examine the District’s financial activities. Our audit addressed the following related question:

- Did the Board adopt reasonable budgets?

Scope and Methodology

We examined the District’s financial records for the period July 1, 2012 through October 17, 2013. We expanded our scope back to July 1, 2008 to analyze the District’s fund balance, budgeting and 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 District Officials and Corrective Action

The results of our audit and recommendations have been discussed with District officials and their comments, which appear in Appendix A, have been considered in preparing this report. District officials generally agreed with our recommendations and indicated they planned to initiate corrective action.

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of the General Municipal Law, Section 2116-a (3) (c)
of the 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 and Superintendent are responsible for adopting budgets that contain estimates of actual and necessary expenditures that are funded by planned realistic revenues. Sound budgeting provides sufficient funding for necessary operations. Prudent fiscal management includes establishing reserves needed to address long-term obligations or planned future 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 reduce the local tax levy. Additionally, the Board should fund reserves appropriately, monitor reserve amounts and use them as intended for planned expenditures.

The Board did not adopt reasonable budgets. Over the last five fiscal years 2008-09 through 2012-13, the District budgeted to use an average of $495,000 of unexpended surplus funds² to fund the ensuing year’s expenditures. However, the District did not use these funds as intended because revenues exceeded expenditures by an average of more than $1 million in each of these years, as indicated in Table 1. As a result, the District’s unexpended surplus funds, totaling $2.7 million as of June 30, 2013, were 7.5 percent of the 2013-14 budgeted appropriations, which exceeded the statutory limit of 4 percent. Further, as of June 30, 2013, the District had accumulated a total of $7 million in its reserve funds. We found that the Employee Benefit Accrued Liability Reserve (EBALR) is overfunded by more than $1.1 million. Also, the District’s total balances of $1.75 million in the Retirement Contributions Reserve and $151,000 in its Unemployment Insurance Reserve are enough to cover the associated liabilities for at least three years without any additional funding. Therefore, we question the District’s need to maintain these reserves at their current funding levels.

¹ State Education Department (SED) regulations require school districts to use any available fund balance that is greater than 4 percent of the ensuing year’s total general fund appropriations to fund operations.

² The Governmental Accounting Standards Board (GASB) issued Statement 54, which replaces the fund balance classifications of reserved and unreserved with new classifications: nonspendable, restricted, committed, assigned and unassigned. The requirements of Statement 54 are effective for fiscal years ending June 30, 2011 and beyond. To ease comparability between fiscal years ending before and after the implementation of Statement 54, we will use the term ‘unexpended surplus funds’ to refer to that portion of fund balance that was classified as unreserved, unappropriated (prior to Statement 54), and is now classified as unrestricted, minus appropriated fund balance, amounts reserved for insurance recovery and tax reduction, and encumbrances included in committed and assigned fund balance (post-Statement 54).
Table 1: Unexpended Surplus Fund Balance

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>2008-09</th>
<th>2009-10</th>
<th>2010-11</th>
<th>2011-12</th>
<th>2012-13</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning Fund Balance</td>
<td>$5,194,605</td>
<td>$7,715,672</td>
<td>$8,335,264</td>
<td>$9,355,802</td>
<td>$10,114,147</td>
</tr>
<tr>
<td>Revenues</td>
<td>$33,101,719</td>
<td>$32,754,915</td>
<td>$32,268,020</td>
<td>$32,640,341</td>
<td>$33,229,032</td>
</tr>
<tr>
<td>Expenditures</td>
<td>$30,580,652</td>
<td>$32,135,323</td>
<td>$31,247,482</td>
<td>$31,881,996</td>
<td>$32,871,080</td>
</tr>
<tr>
<td>Operating Surplus (Deficit)</td>
<td>$2,521,067</td>
<td>$619,592</td>
<td>$1,020,538</td>
<td>$758,345</td>
<td>$357,952</td>
</tr>
<tr>
<td>Year-End Fund Balance</td>
<td>$7,715,672</td>
<td>$8,335,264</td>
<td>$9,355,802</td>
<td>$10,114,147</td>
<td>$10,472,099</td>
</tr>
<tr>
<td>Less: Unexpended Surplus Funds Appropriated for the Next Fiscal Year</td>
<td>$945,573</td>
<td>$994,268</td>
<td>$137,031</td>
<td>$395,930</td>
<td>$800,000</td>
</tr>
<tr>
<td>Less: Restricted Fund Balance</td>
<td>$4,597,257</td>
<td>$5,342,293</td>
<td>$5,901,268</td>
<td>$5,265,993</td>
<td>$7,014,140</td>
</tr>
<tr>
<td>Unexpended Surplus Fund Balance at Year End</td>
<td>$2,172,842</td>
<td>$1,998,703</td>
<td>$3,317,503</td>
<td>$4,452,224</td>
<td>$2,657,959</td>
</tr>
<tr>
<td>Unexpended Surplus Fund Balance as a % of Ensuing Year’s Budget</td>
<td>6.48%</td>
<td>6.00%</td>
<td>10.29%</td>
<td>13.23%</td>
<td>7.53%</td>
</tr>
</tbody>
</table>

From fiscal years 2008-09 through 2012-13, the District has exceeded the amount of unexpended surplus fund balance allowed by law by an average of $1.6 million, or 4.7 percent. For the 2012-13 fiscal year, District officials have reduced the unexpended surplus fund balance by $1.8 million but it still exceeds the limit by $1.2 million, or more than 3.5 percent.

During the five years reviewed, the District had an average annual expenditure variance of approximately $1.2 million, which was driven primarily by overestimating teachers’ salaries and employee benefits. These two areas should be predictable because they should be based on union contracts, health and dental insurance rate increases, and retirement estimates that are readily available during each budget preparation time. Revenue variances were mostly driven by underestimating the BOCES services refund, tuition for special education and State aid by $1 million in 2009 and $672,000 in 2012. These variances contributed to the $5.2 million (102 percent) growth in the District’s total fund balance between the fiscal years ended 2009 and 2013.

The Board’s adopted budget for fiscal year 2013-14 included estimates for these items along the same trend. In fact, the total estimated revenues and appropriations remained considerably different than past actual revenues and expenditures, as indicated in Table 2. As such, the District’s unexpended surplus funds will continue to increase at the end of fiscal year 2013-14.
Table 2: Revenues and Expenditures Budget Estimates

<table>
<thead>
<tr>
<th></th>
<th>2013-14 Budget Estimates</th>
<th>Average of Five Prior Years’ Actual Results</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenues</td>
<td>$34,199,145</td>
<td>$32,798,805</td>
<td>$1,400,340</td>
</tr>
<tr>
<td>Expenditures</td>
<td>$35,279,145</td>
<td>$31,743,307</td>
<td>$3,535,838</td>
</tr>
</tbody>
</table>

District officials told us they budgeted conservatively by overestimating employee salaries and benefits due to union contracts being in negotiations\(^3\) and they were also concerned about how the tax cap levy limit\(^4\) would impact future years. They also told us that State aid was uncertain and it was difficult to predict BOCES service refunds and special education needs. However, in two of the last five years (2009 and 2012), the District received at least twice what officials budgeted for in the BOCES service refunds and tuition for special education needs.

While the District’s total fund balance increased by $5.2 million (102 percent) due to operational surpluses generated over the last five completed fiscal years, the Board transferred $3.1 million of this amount to various reserves. As of June 30, 2013, the District reported more than $7 million in its reserves.

Employee Benefit Accrued Liability Reserve – An EBALR may be created under General Municipal Law (GML). Moneys from this reserve may be used to make cash payments to employees upon separation of service for unused sick leave, holiday leave, vacation time, time allowances granted in lieu of overtime compensation and any other forms of payment for accrued leave time due. Should the District determine that it no longer needs the EBALR, it may transfer the moneys in the fund to certain reserve funds authorized by law. As of June 30, 2013, the District’s EBALR had a balance totaling $2,273,035. However, its associated liability was $1.12 million. Therefore, the EBALR was overfunded by almost $1.15 million.

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3 The Dryden Faculty Association union contract expired June 30, 2010 and was not settled until September 2012.

4 Chapter 97 of the Laws of 2011 established a tax levy limit (generally referred to as the tax cap) that affects all local governments (including counties, cities, towns, villages and fire districts) and school districts in New York State except New York City and the “Big Five” dependent city school districts (New York City, Yonkers, Buffalo, Rochester and Syracuse). Under this law, the property taxes levied by affected local governments and school districts generally cannot increase by more than 2 percent, or the rate of inflation, whichever is lower. However, the law does allow local governments and school districts to levy an additional amount for certain excludable expenditures. An override of the levy limit is also permitted.
Retirement Contribution Reserve – GML authorizes this reserve for the payment of retirement contributions to the New York State and Local Employees’ Retirement System. As of June 30, 2013, the District’s balance in this reserve was $1,750,000. Based on the actual average annual expenditures over the past five years of $398,715, this balance would allow the District to cover future expenditures for four years without any need for additional funding. Based on the 2014 retirement bill, the District could pay almost three years of expenditures without any need for additional funding. Therefore, we question the District’s need to maintain this reserve at its current level of funding. The District’s 2013-14 budget included a $250,000 provision to use this reserve to help offset retirement expenditures. However, the District could have included a provision of up to $741,915, which was the entire amount of the 2014 retirement bill.

Unemployment Insurance Reserve – GML authorizes this reserve to reimburse the State Unemployment Insurance Fund for payments made to claimants where the District has elected to use the “benefit reimbursement” method. As of June 30, 2013, the District had $150,671 in its Unemployment Insurance Reserve. The District actually expended an average of $40,946 for these purposes over the last five years. As such, the current balance would allow the District to cover future expenditures for almost four years without any need for additional funding. Therefore, we question the District’s need to maintain this reserve at its current level of funding. The District’s 2013-14 budget included a provision to expend $30,000 from this fund to help offset unemployment expenditures estimated at $75,000. Because this reserve has an amount sufficient to cover several years of unemployment expenditures, District officials could have included a higher provision in the budget to use this reserve.

In addition to the increase in total general fund balance, the District accumulated $2.1 million in its debt service fund. The debt service fund is separate from the general fund and is used to account for money that will be used to pay the interest and principal of long-term debts. Although District officials budgeted to use almost $1.3 million from the fund, they have never had to transfer these funds due to the operating surpluses generated in the general fund.  

The District’s average annual increase in the tax levy of $559,500, or 3.92 percent, over the past five years would not have been necessary if reasonable budget estimates had been used.

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5 The Business Manager and Superintendent are planning to seek Board approval to use this balance to pay for the recently-completed capital project rather than obtaining financing.
1. The Board should ensure that the amount of the District's unexpended surplus fund balance is in compliance with the Real Property Tax Law statutory limits.

2. The Board should develop a plan to reduce the amount of unexpended surplus fund balance in a manner that benefits District taxpayers. Such uses could include, but are not limited to, using surplus funds as a financing source, funding one-time expenditures or funding reserves to finance future capital needs.

3. The Board should review all reserve balances and determine if the amounts reserved are necessary, reasonable and in compliance with statutory requirements. To the extent that they are not, transfers should be made to unexpended surplus fund balance, where allowed by law, or other reserves established and maintained in compliance with statutory directives.

4. The Board should develop procedures to ensure it adopts more realistic budgets to avoid raising more real property taxes than necessary.
APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

The District officials’ response to this audit can be found on the following pages.
April 10, 2014

Office of the State Comptroller
Attn: H. Todd Eames, Chief Examiner
State Office Building Room, Suite 1702
44 Hawley Street
Binghamton, New York 13901-4417

RE: 2013M-396 Audit Response & Corrective Action Plan

Dear Mr. Eames and Dryden Community,

The Dryden Central School District is in receipt of the draft audit report, Financial Condition, for the period July 1, 2012 – October 17, 2013, prepared by the Office of the State Comptroller. First and foremost the Board of Education and District Administration wish to thank [Redacted] and [Redacted] for their patience and professionalism.

We are pleased to note that the Comptroller did not identify any fraud. Additionally the Comptroller’s risk assessment felt that the District’s internal controls were not high risk and, therefore, they did not have to do any audit work over the accounting functions. The only area of high risk identified was in the budgeting process.

This audit examined the financial condition of the District. The Comptroller’s Local Government Management guide titled “Financial Condition Analysis” defines financial condition as a local government’s ability to finance services on a continuing basis. This ability involves maintaining adequate service levels while surviving economic disruptions, being able to identify and adjust to long term changes, and anticipating needs. We believe the financial condition of the Dryden Central School District reflects these principles.

Over the past five years, the mandated changes in education have been many and the ability to anticipate needs has become increasingly difficult. There are new mandates in regards to student achievement, teacher/principal evaluation, and fiscal accountability measures. At the same time, schools are working to live within a property tax cap accompanied by reduced state aid.

The Dryden Central School District has had open dialog with our community around our expenditures, revenues, reserves, and fund balance for many years. The Board of Education and District Administration have prudently built reserves and acquired fund balance in order to meet the educational and fiscal mandates in a time of reduced revenue. The Board has approved a reserve plan that outlines each District reserve and has discussed the use of reserves in public forum as part of our long term plan. This type of planning has allowed the District to maintain, and in certain years, restore programs and services to our students.

In response to the Audit Recommendations:

1) The Board should ensure that the amount of the District’s unexpended surplus fund balance is in compliance with the Real Property Tax Law statutory limits.

The Board of Education has and will continue to monitor the District’s Unassigned Fund Balance in regards to the Real Property Tax Law statutory limits.

“Promoting Academic Achievement and Youth Development”
In response to the Audit Recommendations (cont’d.):

2) The Board should develop a plan to reduce the amount of unexpended surplus fund balance in a manner that benefits District taxpayers.

The Board agrees with the Comptroller’s Office that managing fund balance is a priority and does have a plan in place to reduce the amount of unexpended surplus fund balance in a manner that benefits Dryden taxpayers.

During the current and prior fiscal years surplus fund balance has been utilized to finance an emergency project, enhance security systems, and to support unanticipated increases in the costs for classified students. In addition, the District is utilizing a portion of surplus fund balance to support the current year budget and has a plan to continue this type of support to future budgets at a reduced level to avoid district dependence on these funds when they have been fully depleted.

Use of surplus fund balance will also continue to be considered to support one-time expenditures of the District.

3) The Board should review all reserve balances and determine if the amounts reserved are necessary, reasonable and in compliance with statutory requirements.

The Board has an on-going process of reviewing all reserve balances. With the exception of the Employee Benefit Accrued Liability Reserve (EBALR), all reserves are within statutory limits and are utilized regularly.

The EBALR was calculated based on the contractual obligations to retiring staff this included vacation pay, sick time incentive and career severance incentive. The Board is now aware that the EBALR can only include the vacation time and sick time incentive due the employee, but not any negotiated career severance incentive. The District, however, continues to believe it was prudent to reserve funds for all the contractual liabilities for retiring staff.

The District has recently been in discussion with their financial advisors on the possibility of using the excess funding currently in the EBALR to pay off or avoid issuance of debt with the current capital project. The Board is also considering transferring the excess balance to a capital reserve to offset the local share of a future capital project.

The Board appreciates the Comptroller’s view on the utilization of the Unemployment Insurance Reserve and Employee Retirement Reserve, however the Board feels the utilization of a reserve over a four year period would be irresponsible to the District taxpayers as the District would need to replace that source of revenue in the fifth year. The District has taken a controlled approach, which is consistent with their long-term plan in order to utilize the reserves in a sensible manner so as not to deplete the reserve too quickly.

4) The Board should develop procedures to ensure it adopts more realistic budgets to avoid raising more real property taxes than necessary.

The Board has been developing a more accurate budget process and continues to refine this work. The District has used surplus fund balance to pay off debt and has used cash to purchase buses in lieu of issuing new debt. Reserves are in line with the Board approved reserve plan and the District will continue to utilize the reserves in a controlled manner in order to not deplete them too quickly and risk becoming fiscally stressed (see Comptroller’s Fiscal Stress Condition http://www.osc.state.ny.us/localgov/fiscalmonitoring/f11a.cfm).
The Board of Education of the Dryden Central School District will continue to follow the processes as outlined in this response with a main objective of ensuring that we continue to provide a quality education to all students while meeting our fiduciary responsibilities to the Dryden Community.

Respectfully,

Sandra R. Sherwood
Superintendent of Schools

cc:     Members, Board of Education
        Emily Shipe, Business Manager
APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

To accomplish our objective, we interviewed appropriate District officials and employees, tested selected records, and examined pertinent documents for the period July 1, 2012 through October 17, 2013. We expanded our scope back to July 1, 2008 to obtain additional information for perspective.

Our examination included the following:

- We interviewed District officials and reviewed the meeting minutes, resolutions and budget brochures to gain an understanding of the District’s budget development process, including the fund balance process.

- We reviewed the general fund’s results of operations for the fiscal years 2008-09 through 2012-13.

- We compared the budgeted revenues and expenditures to the actual revenues and expenditures for the general fund for fiscal years 2008-09 through 2012-13. We also compared the 2013-14 budgeted revenues and expenditures to the average actual revenues and expenditures from fiscal years 2008-09 through 2012-13 to determine if District officials were budgeting reasonably.

- We analyzed the trend in total fund balance, including the use of appropriated fund balance, in the general fund for the fiscal years 2008-09 through 2012-13. We also compared the unexpended surplus fund balance to the ensuing year’s budgeted expenditures to determine if the District was within the statutory limitation during the same fiscal years.

- We analyzed the reserves and the capital and debt service fund balances to determine if they were properly established, supported, used and reasonably funded for fiscal years 2008-09 through 2012-13 and if District officials had any plans to use the excess balances.

- We reviewed the trend of real property tax rates, levies and assessments for the 2008-09 through 2012-13 fiscal years.

We conducted this performance audit in accordance with generally accepted government auditing standards. 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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