OFFICE OF THE NEW YORK STATE COMPTROLLER

DIVISION OF LOCAL GOVERNMENT
& SCHOOL ACCOUNTABILITY

Oxford Academy and Central School District

Financial Management

Report of Examination

Period Covered:

July 1, 2014 – November 19, 2015

2016M-6

Thomas P. DiNapoli

Table of Contents

State of New York
Office of the State Comptroller

Division of Local Government
and School Accountability

June 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 Oxford Academy and 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 Oxford Academy and Central School District (District) is located in the Towns of Coventry, McDonough, Norwich, Oxford, Pharsalia, Preston and Smithville in Chenango County. The District is governed by the Board of Education (Board), which is composed of five 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 the District's day-to-day management under the Board's direction. The Business Administrator plays a key role in the budget development process and the business office's daily administration.

The District operates three schools with approximately 800 students and 185 employees. The District's 2015-16 budgeted appropriations were approximately $19.1 million, funded primarily with State aid, real property taxes and grants.

Objective

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

- Did the Board and District officials ensure that the balances maintained in the District's unrestricted and restricted funds were reasonable?

Scope and Methodology

We examined the District's financial records for the period July 1, 2014 through November 19, 2015. We extended our scope back to July 1, 2010 to analyze the District's financial condition, budgeting trends and fund balance. We also extended our scope period back to July 1, 2006 to review restricted fund expenditures and forward to April 19, 2016 to project results of operations as of June 30, 2016.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit are included in Appendix C of this report. 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 disagreed with the findings and recommendations in our report. Appendix B includes our comments on issues raised in the District's response letter.

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.

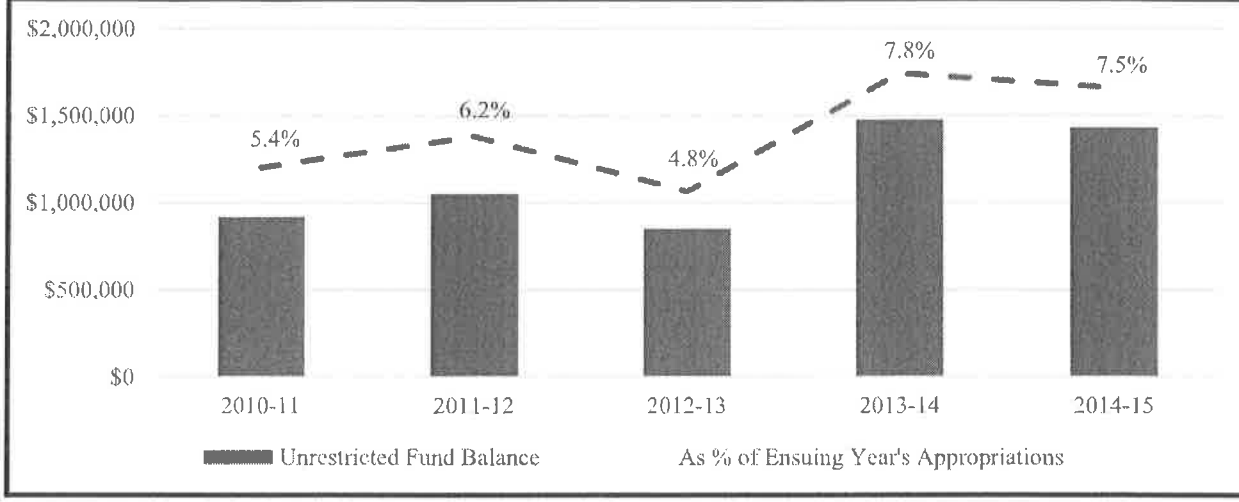
Financial Management

Fund balance represents resources remaining from prior fiscal years that can be used to lower real property taxes for the ensuing fiscal year. New York State Real Property Tax Law currently limits the amount of unrestricted fund balance that can be legally retained by district officials to no more than 4 percent of the ensuing year's budgeted appropriations. Districts may establish reserves to restrict a portion of fund balance for a specific purpose, in compliance with statutory directives. However, reserve balances must be reasonable. Combining a reasonable level of unrestricted fund balance with specific legally established reserves provides resources for both unanticipated events and other identified or planned needs. It is also essential that District officials effectively monitor and control the budget to ensure that the amount of fund balance retained is reasonable. Accordingly, it is essential that District officials develop reasonable, structurally balanced budgets to balance recurring expenditure needs with recurring revenue sources while providing desired services on a continuing basis and responsibly manage fund balance.

The Board and District officials did not ensure that the unrestricted fund balance and the capital reserve fund balance were reasonable. As of June 30, 2015, the District's unrestricted fund balance totaled more than $1.4 million and was 7.5 percent of the 2015-16 budgeted appropriations, exceeding the statutory limit by 3.5 percentage points. District officials also appropriated a combined total of approximately $1.7 million of fund balance as a financing source in the annual budgets from 2011-12 through 2015-16, but the District's operations did not always use the fund balance and instead generated operating surpluses totaling approximately $745,000 during this period. When adding back the unused appropriated fund balance during this period, the District's unrestricted fund balance further exceeded the statutory limit ranging from 6.7 percent to a projected 9.6 percent of the ensuing year's appropriations. Furthermore, although we found that the balances maintained in the compensated absences reserve and the debt service fund were reasonable, the capital reserve was overfunded by approximately $593,000 or 80 percent.

Unrestricted Fund Balance – District officials retained unrestricted fund balance in excess of the 4 percent limit allowed from 2010-11 through 2014-15 ranging from 4.8 percent to 7.8 percent as shown in Figure 1.

Figure 1: Unrestricted Fund Balance



Over the five-year period from 2011-12 through 2015-16, District officials budgeted for operating deficits totaling approximately $1.74 million. However, the combined results of operations during this period was an estimated total combined surplus of approximately $745,000, a difference of approximately $2.5 million. As a result, in total, no amount of budgeted funds were used to finance operations.

Figure 2: Planned Deficits vs. Results of Operations[a]

	2011-12	2012-13	2013-14	2014-15	2015-16 Estimated[b]	Totals
Appropriated Fund Balance (Plannned Deficit)	($752,256)	($242,104)	($342,163)	$0	($399,876)	($1,736,399)
Results of Operations Surplus/(Deficit)	($490,996)	($153,933)	$286,255	$404,529	$699,332	$745,187
Variance	$261,260	$88,171	$628,418	$404,529	$1,099,208	$2,481,586

[a] The amounts shown are specific to each fiscal year and are not cumulative. However, we included a totals column to show the cumulative effect of the variances.

[b] We estimated the 2015-16 results of operations and resulting variance by calculating revenues and expenditures earned as of April 19, 2015 as a percentage of total year-end revenues and expenditures as of June 30, 2015. We applied those percentages to revenues and expenditures earned as of April 19, 2016 to project year-end revenues and expenditures as of June 30, 2016.

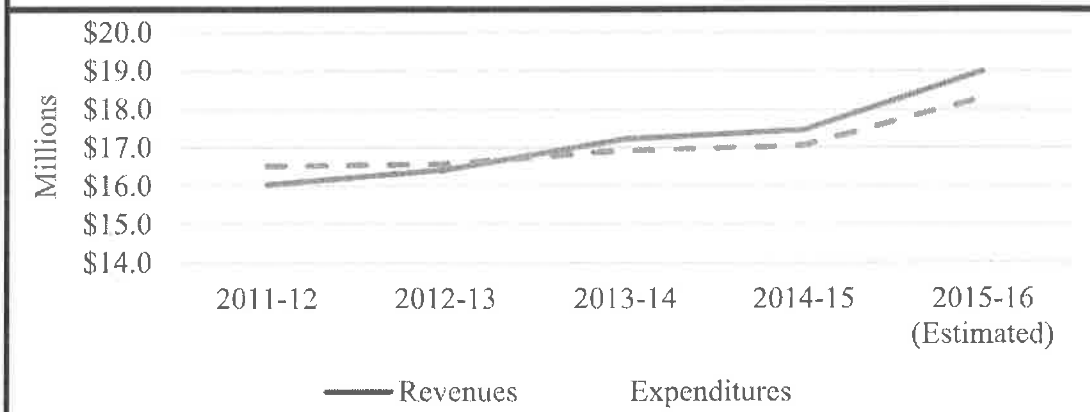
District officials appropriated an average of $347,000 in fund balance as a financing source in the annual budgets for 2011-12 through 2015-16. However, the District only used approximately $645,000 of fund balance in two years (2011-12 and 2012-13) to finance operations over the same period. When excess unused appropriated fund balance was added back, the District's recalculated unrestricted fund balance further exceeded the 4 percent limit, ranging between 6.7 and a projected 9.6 percent of the ensuing year's appropriations as indicated in Figure 3.

Figure 3: Unused Fund Balance					
	2011-12	2012-13	2013-14	2014-15	2015-16 Estimated[b]
Total Unrestricted Funds at Year-End	$1,047,277	$847,310	$1,471,244	$1,427,354	$2,126,686
Add: Appropriated Fund Balance Not Used to Fund Ensuing Year's Budget	$88,171	$342,163	$0	$399,876 [a]	N/A
Total Recalculated Unrestricted Funds	$1,135,448	$1,189,473	$1,471,244	$1,827,230 [a]	N/A
Recalculated Unrestricted Funds as Percentage of Ensuing Year's Budget	6.7%	6.7%	7.8%	9.6% [a]	N/A

[a] We estimated the recalculated unrestricted fund balance by calculating revenues and expenditures earned as of April 19, 2015 as a percentage of total year-end revenues and expenditures as of June 30, 2015. We applied those percentages to revenues and expenditures earned as of April 19, 2016 to project year-end revenues and expenditures as of June 30, 2016.
[b] We estimated the 2015-16 total unrestricted funds at year-end by adding our projected 2015-16 results of operations to the unrestricted fund balance as of June 30, 2015. The 2016-17 budget was not yet adopted at the end of our fieldwork.

Over the past five years, revenues have generally been sufficient to support expenditures, and budget estimates for general fund revenues and expenditures were within a few percentage points from actual amounts.[1] The District shows a trend of revenues increasing at a faster rate than expenditures (Figure 4), which would result in fund balance continuing to increase to excessive levels. Moreover, although District officials do not expect this trend to continue based on their three-year strategic plan of projected revenues and expenditures, we project[2] another operating surplus of approximately $699,300 for 2015-16.[3]

Figure 4: General Fund Revenues and Expenditures



[1] From 2010-11 through 2014-15, the average variance between appropriations and expenditures was 4.3 percent, and the average variance between budgeted revenues and actual revenues was 2.1 percent.

[2] See Appendix B for more information on our methodology.

[3] We project an operating surplus of $699,300, which includes approximately $1.25 million in unplanned revenue received in 2015-16 as a result of a health insurance refund. District officials understood our projection methodology, but told us they plan to establish a reserve for retirement contributions and then use the unplanned revenue to fund this reserve, which would equate to five times the District's annual employee retirement system contribution expenditures. Therefore, District officials project an operating deficit of $330,000 for 2015-16.

Restricted Funds – The District's two general fund reserves and the debt service fund have remained steady over the past five years and as of June 30, 2015, totaled approximately $2.1 million (capital – $739,483, compensated absences – $354,184 and debt service fund – $975,441). We found that no expenditures were paid from any of these restricted funds in the past three years and that District officials did not have a reserve fund policy that includes the types of reserves established, how reserves will be funded or the balance to be accumulated. However, District officials did have a formal strategic plan that outlined how at least some of these funds will be used to finance related costs.

We determined that the balances maintained in the compensated absences reserve and the debt service fund were reasonable based on supporting documentation and long-term plans. However, the capital reserve, which was established in 2001 to finance all or part of the cost of construction, reconstruction or acquisition of capital improvements or equipment, appeared to be overfunded. Since 2006-07, District officials have not used these funds to pay for capital-related expenditures, which averaged approximately $58,000 over the last five years. Instead, the Board budgets for these expenditures in the operating budget each year.

Further, District officials' strategic plan indicates planned capital expenditures of $146,073 from the reserve through 2018-19, leaving a balance of $593,410 that has no intended use. Therefore, based on the lack of use and because officials had no long-term plans to expend the remaining funds from the reserve over the next three years, we believe this reserve is overfunded by approximately $593,000, or 80 percent.

District officials told us that the capital reserve was established before many of the current administrators' tenure at the District. Although qualifying expenditures over the past five years have totaled $289,100, District officials stated they elected not to use the capital reserve to fund these costs because they were able to be funded through the operating budget via State building aid.

We commend District officials for keeping the District's real property tax levy relatively unchanged in each of the past five years. However, retaining unrestricted fund balance that exceeds statutory limits, appropriating fund balance that is not used to fund operations and funding reserves at greater than reasonable levels contribute to real property tax levies that are higher than necessary. For example, if District officials appropriated fund balance amounts to retain unrestricted fund balance at 4 percent of the ensuing year's appropriations, the real property tax levies would have decreased (in a given year) by amounts ranging from $140,818 to $721,411 between fiscal years 2011-12 through 2015-16 (Figure 5).

Figure 5: Real Property Tax Levy Analysis

	2011-12	2012-13	2013-14	2014-15	2015-16
Real Property Tax Levy	$4,578,504	$4,670,074	$4,730,785	$4,730,785	$4,730,785
Increase From Prior Year	$24,987	$91,570	$60,711	$0	$0
Percentage Increase From Prior Year	0.5%	2.0%	1.3%	0.0%	0.0%
Recalculated Real Property Tax Levy if Unrestricted Funds Were at 4 Percent Limit	$4,339,864	$4,296,761	$4,589,967	$4,009,374	$4,067,186
Recalculated Real Property Tax Levy Reduction[a]	$238,640	$373,313	$140,818	$721,411	$663,599

[a] These amounts are specific to each fiscal year and are not cumulative. Therefore, a decrease in one of these years would effect the calculation for each subsequent year.

Recommendations

The Board should:

1. Ensure the District's unrestricted fund balance is in compliance with the statutory limits and reduce the amount of unrestricted fund balance in a manner that benefits District taxpayers.

2. Discontinue the practice of adopting budgets with appropriated fund balance that will not be used to fund operations.

3. Establish a reserve fund policy that includes the types of reserves established, how they will be funded, the balance to be accumulated and how and when funds will be used. Review all reserve balances and transfer excess funds to unrestricted fund balance, where allowed by law, or other reserves established and maintained in compliance with statutory directives.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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

Oxford Academy and Central School

PO Box 192, Oxford, New York 13830 · 607-843-2025 · FAX 607-843-3241

SHAWN BISSETTA,
Superintendent

JOSEPH L. GUGINO,
Business Administrator

May 12, 2016

[redacted]
Division of Local Government & School Accountability
Office of the State Comptroller
44 Hawley Street – Room 1702
Binghamton, NY 13901-4417

Dear [redacted]

We thank the Office of the State Comptroller (OSC) for their time and guidance resulting from the audit of the Oxford Academy and Central School District (OXAC). The collaborating, comparing and contrasting of various financial issues has provided value to the OXAC. We respectfully submit to OSC the following general response and specific responses:

General Response

OXAC has, in most year ends, structured the following year budget to include the excess of a four percent unassigned fund balance. OXAC has maintained a flat property tax levy in the past three years and future year. Between year-end 2012 through 2014, unassigned fund balance has averaged seven percent or three percent more than the OSC recommended level. Actual revenues over expenditures have been favorable, resulting in the three percent excess unassigned fund balance. Three percent represents approximately $515,000 for the respective period. If OXAC would have reduced the tax levy of $4,730,785 by the $515,000 in any the years, OXAC would not be allowed to increase the levy in the following year by the one-time reduction of $515,000 to maintain their program without a 60% majority vote because of the two percent cap. Two percent is $343,356. This does not include other caveat restrictions of reconciling items and consumer price indexes.

See Note 1 Page 13

OXAC has tried to maintain its fiduciary responsibility of stewardship and not expose the district to the above potential risk and stakeholder controversy. The tax cap mandate precludes OXAC's ability to have a one-time impact on the tax levy.

Specific Responses

On page 6 the report indicates the following:
The Board and district officials did not ensure unrestricted fund balance and the capital reserve fund balances were reasonable.

We respectfully disagree. OXAC provided OSC a 3-year strategic plan that itemized all 811 line item general ledger expenditure accounts and the related revenue accounts. The assumptions agreed to the negotiated bargained contracts. Health care assumptions included a letter from our provider relating to the increased rates. Year end 2017, 2018, and 2019 itemized the impact it will have on every reserve. The strategic plan models a reduction in our support and instructional program if state aid revenues do not increase by 3.6% in the 17-18 year end. The 3-

See Note 1 & 2 Page 13

year strategic plan at the bottom then itemizes the required impact on each reserve to meet the district's need for each respective year.

The top of page 7 indicates the following:
Over the five-year period from 2011-12 through 2015-16, District officials budgeted for operating deficits totaling approximately $1.74 million. However, the combined results of operations during this period was an estimated total combined surplus of approximately $745,000, a difference of approximately $2.5 million. As a result, in total, no amount of budgeted funds were used to finance operations.

The $745,000 included 2015-2016, which was a $699,332 surplus. The total surplus included a $1,250,000 health insurance refund that was not known in the earlier years. To extrapolate it back into a period of time is not representative of the district annual planning and spending. See Note 3 Page 13

On page 7, Figure 2 and Figure 3 - we request footnote 3 below be inserted into the bottom of Figure 2 and Figure 3: See Note 4 Page 13

Footnote 3 - We project an operating surplus of $699,300, which includes approximately $1.25 million in unplanned revenue received in 2015-16 as a result of a health insurance refund. District officials understood our projection methodology, but told us they plan to establish a reserve for retirement contributions and then use the unplanned revenue to fund this reserve, which would equate to five times the District's annual employee retirement system contribution expenditures. Therefore, District officials project an operating deficit of $330,000 for 2015-16.

Figure 2: Planned Deficits vs. Results of Operations

	2011-12	2012-13	2013-14	2014-15	Estimated 2015-16	Totals
Approved Budget	16,970,154	17,349,502	17,664,220	18,746,275	19,093,865	89,824,01
Net planned fund balance usage	-752,256	-242,104	-342,163	0	-399,876	-1,736,39
Results of Operations	-490,996	-153,933	286,255	404,529	699,332	745,18
Variance	261,260	88,171	628,418	404,529	1,099,208	2,481,58
Favorable % to budget	1.5%	0.5%	3.6%	2.2%	5.8%	2.8%

Figure 2 indicates there is a cumulative $2,481,856 variance on appropriating the fund balance over the cumulative revenues exceeding expenditures. The variance is based on the cumulative surplus results of operations in the amount of $745,187. The $745,187 total includes the 2015-2016 unplanned non-recurring revenue in the amount of $1,250,000 (part of the calculated $699,332) as itemized in footnote 3.
If the $1,250,000 was not included, the cumulative variance would be $1,231,856 and the above 2015-2016 favorable variance of 5.8% would be reduced to less than 1%.
We also feel adding two additional rows in Figure 2, which itemize the annual budget and the variance percent, will help inform the reader of the materiality of the variance. See Note 5 Page 13

On page 7, Figure 2, we suggest including the footnote in Figure 5.
The footnote indicates that the amounts are specific to each fiscal year and are not cumulative.

See Note 6 Page 13

Page 8 indicates the following:
Restricted Funds - The District's two general fund reserves and the debt service fund have remained steady over the past five years and as of June 30, 2015, totaled approximately $2.1 million (capital $739,483, compensated absences $354,184 and debt service fund $975,441). We found that no expenditures were paid from any of these restricted funds in the past three years.

OXAC, on an annual basis, has adjusted the compensated absences fund reserve to the detail of all eligible employees.

See Note 7 Page 13

Response to Recommendations and Corrective Action Plan
Ensure the District's unrestricted fund balance is in compliance with the statutory limits and reduce the amount of unrestricted fund balance in a manner that benefits District taxpayers.

- *OXAC will address the statutory requirement that unassigned fund balances do not exceed four percent. This process is included in the 2016-2017 budget proposal.*

Discontinue the practice of adopting budgets with appropriated fund balance that will not be used to fund operations.

- *OXAC will continue to work hard on this. The revised Figure 2 includes the net percentage OXAC was favorable to in the budget as follows: 2011-12 1.5%, 2012-13 .5%, 2013-14 3.6%, and 2014-15 2.2%. When a school district appropriates fund balance, the budget must be spent out entirely including the collection of all revenues in order for the above recommendation to be met. This is very difficult and risky to accomplish. We know the exact cost and budget of most items including wages. Budgeting exactly for students with special needs and/or substitutes is risky and or impossible. We have carved out the annual budget into monthly amounts by line item. On a monthly basis we compare the year-to-date budgeted line items to the general ledger and review the variances.*
  This recommendation is ongoing and will be executed throughout the 2016-2017 year.

Establish a reserve fund policy that includes the types of reserves established, how they will be funded, and the balance to be accumulated and how and when funds will be used. Review all reserve balances and transfer excess funds to unrestricted fund balance, where allowed by law, or other reserves established and maintained in compliance with statutory directives.

- *OXAC will address the reserve fund policies and complete the process in the 2016-2017 year.*

Sincerely,

Joseph T. Gugino

Joseph Gugino
Business Administrator

Page | 3

APPENDIX B

OSC COMMENTS ON THE DISTRICT'S RESPONSE

Note 1

Real Property Tax Law limits the amount of unrestricted fund balance to no more than 4 percent of the subsequent year's budget. The District's unrestricted fund balance exceeded the statutory limit from 2011-12 through 2014-15, and the capital reserve was significantly overfunded.

Note 2

We reviewed the District's three-year strategic plan for the 2016-17 through 2018-19 fiscal years. We did not evaluate the plan's reasonableness because it covered years that were beyond our audit scope. See Note 1.

Note 3

Even if we were to exclude the 2015-16 fiscal year from our analysis, District officials still did not use any amount of budgeted funds to finance operations.

Note 4

We included footnote 3 in our report based upon mutual agreement with District officials to clarify the assumptions used for our 2015-16 projection and the reason for the surplus. Information for 2015-16 was estimated based on the methodology indicated in Figures 2 and 3.

Note 5

As indicated in our report, from 2010-11 through 2014-15 the average variance between appropriations and expenditures was 4.3 percent, and the average variance between budgeted revenues and actual revenues was 2.1 percent.

Note 6

We added a note in Figure 2 to clarify that the amounts are specific to each fiscal year and are not cumulative.

Note 7

We determined the balance maintained in the compensated absences reserve was reasonable based on the supporting documentation reviewed.

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 budgeting policies and procedures to gain an understanding of the District's budgeting process.
- We reviewed the results of operations and analyzed changes in fund balance for the general fund for the period July 1, 2010 through June 30, 2015.
- We compared adopted budgets and actual operating results for the period July 1, 2010 through June 30, 2015 to determine if the budget assumptions were reasonable, and we investigated reasons for significant variances.
- We projected 2015-16 results of operations by calculating the revenues and expenditures earned as of April 19, 2015 as a percentage of total year-end revenues and expenditures as of June 30, 2015 and applying those percentages to the revenues and expenditures earned as of April 19, 2016. We then compared these projections to the District's adopted budget and strategic plan for 2015-16.
- We reviewed the District's reserves and related expenditures to determine if reserves were properly and legally established, were being funded or used and if their balances were reasonable.
- We reviewed the District's real property tax levies for 2010-11 through 2015-16 to determine if the tax levies had been increasing.

We conducted this performance audit in accordance with GAGAS. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

APPENDIX D

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