



# Salmon River Central School District Budgeting Practices and Financial Condition

## Report of Examination

Period Covered:

July 1, 2011 – January 31, 2014

2014M-251



Thomas P. DiNapoli

# Table of Contents

	Page
<b>AUTHORITY LETTER</b>	1
<b>EXECUTIVE SUMMARY</b>	2
<b>INTRODUCTION</b>	4
Background	4
Objective	4
Scope and Methodology	5
Comments of District Officials and Corrective Action	5
<b>BUDGETING PRACTICES AND FINANCIAL CONDITION</b>	6
Budgeting Practices	6
General Fund Balance	8
Recommendations	10
<b>APPENDIX A</b> Response From District Officials	11
<b>APPENDIX B</b> Audit Methodology and Standards	13
<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**

December 2014

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 Salmon River Central School District, entitled Budgeting Practices and Financial Condition. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law.

This audit's results and recommendations are resources for district officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller  
Division of Local Government  
and School Accountability*



## State of New York Office of the State Comptroller

---

### EXECUTIVE SUMMARY

The Salmon River Central School District (District) is governed by a Board of Education (Board) that comprises nine 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 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 Board-adopted budget for the 2013-14 fiscal year totaled approximately \$29.1 million.

The District also contracts with the New York State Education Department (NYSED) to operate the Saint Regis Mohawk School. This school serves pre-kindergarten through grade six students and is located on the Saint Regis Mohawk Reservation. NYSED reimburses the District for all operating expenses related to the school, which totaled \$4.8 million for the 2012-13 fiscal year.

#### **Scope and Objective**

The objective of our audit was to review the District's budgeting practices and financial condition for the period July 1, 2011 through January 31, 2014. We extended our review to include estimated year-end revenues and expenditures for the 2013-14 fiscal year, as of March 31, 2014, and the proposed budget for the 2014-15 fiscal year to show trends in the District's budgeting practices. Our audit addressed the following related question:

- Does the Board adopt realistic budgets that are structurally balanced and take appropriate actions to maintain the District's fiscal stability?

#### **Audit Results**

The Board did not adopt structurally balanced budgets based on reasonable estimates. District officials repeatedly overestimated revenues by a total of approximately \$8.2 million and appropriations by a total of approximately \$11.2 million during the 2011-12 through 2013-14 budgets. Although District officials understood that these estimates were out of line with historical results, they intentionally continued these budgeting practices. For example, District officials told us they overestimated revenues by including in the revenue estimates all of the upcoming years' basic State aid expected to be received by the District without separating the amounts intended to fund the St. Regis Mohawk School. By routinely using these budgeting practices, District officials compromised the transparency of District finances to taxpayers.

The Board also appropriated fund balance as a funding source in the 2011-12 and 2012-13 budgets, but the District did not use these funds because it ended each year with an operating surplus. As a result, the District retained more fund balance than was legally allowable and levied unnecessary taxes. We project the District will have a surplus for the 2013-14 fiscal year, and the Board continued these same budgeting practices in its proposed 2014-15 budget.

### **Comments of District Officials**

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.

# Introduction

## Background

The Salmon River Central School District (District) is located in the Towns of Bangor, Bombay, Fort Covington and Westville in Franklin County, the Town of Brasher in St. Lawrence County and the Saint Regis Mohawk Reservation (Reservation). The District is governed by a Board of Education (Board) that comprises nine elected members. 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, including the School Business Executive (Business Executive), for the day-to-day management of the District under the direction of the Board.

There are two schools in operation within the District – the main campus located in Fort Covington and the Saint Regis Mohawk School located on the Reservation – with a combined total of approximately 1,600 students and 350 employees. The District's budgeted appropriations for the main campus for the 2013-14 fiscal year were approximately \$29.1 million, which were funded primarily with State aid, real property taxes and grants.

The New York State Education Department (NYSED) contracts with the District to operate the Saint Regis Mohawk School, which serves pre-kindergarten through grade six students and is located on the Reservation. The revenues and expenditures related to the Saint Regis Mohawk School operations are not included in the District's annual budget. NYSED reimburses the District for all operating expenses related to the school, which totaled approximately \$13.6 million during our audit period.

NYSED also contracts with the District to provide bus transportation for students who live on the Reservation. When these students attend grades seven through 12, NYSED also pays tuition to the District for them to attend the school in Fort Covington. The District received payments for these services totaling approximately \$3.1 million for transportation and \$6.5 million for tuition during our audit period.

## Objective

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

- Does the Board adopt realistic budgets that are structurally balanced and take appropriate actions to maintain the District's fiscal stability?

**Scope and  
Methodology**

We examined the financial condition and budgeting practices of the Salmon River Central School District for the period July 1, 2011 to January 31, 2014. We extended our review to include estimated year-end revenues and expenditures for the 2013-14 fiscal year, as of March 31, 2014, and the proposed budget for the 2014-15 fiscal year to show trends in the District's budgeting practices.

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 is 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.



## Budgeting Practices and Financial Condition

The Board and Superintendent are responsible for developing and adopting budgets that contain estimates of actual and necessary expenditures which are funded by planned realistic revenues. Reasonable budget estimates and adequate monitoring help the Board to ensure that the District is levying only necessary amounts of property taxes and accumulating an appropriate amount of fund balance. Fund balance represents the difference between revenues and expenditures accumulated over time, and unrestricted fund balance is the amount that the District can use to address cash flow and unexpected occurrences. The District is not allowed to retain unrestricted fund balance of more than 4 percent of the ensuing year's appropriations as a cushion for unanticipated expenditures.

The Board did not adopt structurally balanced budgets based on reasonable estimates. District officials repeatedly overestimated revenues by a total of approximately \$8.2 million and appropriations by a total of approximately \$11.2 million during the 2011-12 through 2013-14 fiscal years. The Board also appropriated fund balance as a funding source in the 2011-12 and 2012-13 budgets, but the District did not use these funds because it ended each year with an operating surplus. As a result, the District retained more fund balance than was legally allowable, levied unnecessary taxes and compromised the transparency of District finances to taxpayers. We project the District will have a surplus for the 2013-14 fiscal year, and the Board continued these same budgeting practices in its proposed 2014-15 budget.

### Budgeting Practices

The annual budget is a plan, subject to modifications when appropriate, that provides District officials with the information necessary to control spending and ensure revenue projections are being met during the year. Budgets are meant to balance revenues and expenditures so that school districts can provide needed services with the resources that are available. An operating surplus occurs when revenues exceed expenditures and can be planned to build up fund balance. An unplanned operating surplus may occur from overestimating appropriations, realizing revenues in excess of the amounts estimated, or a combination of these two factors. Fund balance represents an accumulated difference between revenues and expenditures from prior fiscal years.

The Board consistently adopted budgets that contained unrealistic estimates for revenues and expenditures. As shown in Figure 1, District officials overestimated revenues by \$8,160,124 and



overestimated expenditures by a total of \$11,168,433 during the last three fiscal years. In each fiscal year, revenues received were less than the amounts estimated by approximately \$3.2 million in 2011-12 to a projected \$2.2 million in 2013-14. Similarly, actual expenditures also were far less than appropriations by approximately \$4.1 million in 2011-12 to a projected \$3.2 million in 2013-14. While positive budgetary variances are normally desirable (e.g., actual revenues exceed estimates, while actual expenditures are less than appropriations), when the level of such variances are consistent and significant, this is indicative of poor budgeting practices.

**Figure 1: General Fund – Budget-to-Actual Comparisons**

	2011-12	2012-13	2013-14 Projected Totals	Totals
Estimated Revenues	\$25,669,916	\$27,046,042	\$28,397,632	\$81,113,590
Actual Revenues	\$22,505,542	\$24,288,886	\$26,159,038	\$72,953,466
Actual Over/(Under) Budget	(\$3,164,374)	(\$2,757,156)	(\$2,238,594)	(\$8,160,124)
Revenue Variance	-12.33%	-10.19%	-7.88%	-10.06%
Appropriations	\$26,473,081	\$27,688,195	\$29,076,511	\$83,237,787
Actual Expenditures	\$22,370,927	\$23,830,327	\$25,868,100	\$72,069,354
Actual (Over)/Under Budget	\$4,102,154	\$3,857,868	\$3,208,411	\$11,168,433
Appropriation Variance	15.50%	13.93%	11.03%	13.42%
<b>Total Budget Variance</b>	<b>\$937,780</b>	<b>\$1,100,712</b>	<b>\$969,817</b>	<b>\$3,008,309</b>

We compared individual appropriations in the adopted budgets and found instructional salaries and health insurance were the most inflated. For example, in 2012-13 the budgeted instructional salaries were \$6.6 million while actual instructional salaries were \$6.3 million. And for 2013-14, the budgeted instructional salaries were increased to \$6.9 million while the projected actual salaries are \$6.6 million.

The Board continued these budgeting practices in the 2014-15 proposed budget despite the large budget-to-actual variances found on a recurring basis in the previous budgets. For example, in the 2014-15 budget, instructional salaries appropriations total \$7.4 million, which represents an increase of \$500,000 or 7.47 percent over the 2013-14 budgeted amount of \$6.9 million, despite the actual projected expenditures for instructional salaries for 2013-14 being \$6.6 million. The budgetary increase for 2014-15 is even more questionable considering the contractual salary increase for teachers is approximately 3 percent.

The Superintendent told us that she prepared the 2014-15 budget in this manner so that the District could hire more instructional staff if it received more State and federal aid revenues. However, the

Superintendent was unable to provide us with evidence to show that more staff was needed or plans for how the District would spend the more than \$3 to \$4 million of additional appropriations budgeted each year in the current and past budgets.

We also found that the 2014-15 health insurance appropriation of \$6.8 million is \$300,000 or 4 percent more than the 2013-14 appropriation of \$6.5 million, despite the actual expenditures for health insurance for 2013-14 projected to be only \$5.5 million. While the District expects to have a 4 percent increase in its costs for health insurance in 2014-15, officials did not calculate the increase in cost based on the actual projected expenditures of \$5.5 million for 2013-14, but rather on the inflated appropriation for the 2013-14 year of \$6.5 million. Had the 4 percent cost increase been calculated based on the actual costs for 2013-14, the increase for 2014-15 would only be \$200,000, thus requiring an appropriation of \$5.7 million, or \$1.1 million less than the \$6.8 million the District budgeted for 2014-15.

District officials told us they overestimated revenues by including in the revenue estimate all of the upcoming years' basic State aid expected to be received by the District without separating the amounts intended to fund the St. Regis Mohawk School. However, District officials are aware that the portion intended for the St. Regis Mohawk School operations should not be included in the District's adopted budget because voters are only approving appropriations to fund the main campus.

By routinely using these budgeting practices, District officials levied unnecessary taxes and compromised the transparency of District finances to taxpayers.

## **General Fund Balance**

New York State Real Property Tax Law requires school districts to maintain their unrestricted fund balance at or below 4 percent of the ensuing year's appropriations. Any unrestricted funds that exceed the statutory limit must be transferred to legally established reserve funds or used to fund the next year's appropriations, pay one-time expenses or pay down debt. District officials should not appropriate unrestricted funds that will not be used to fund operations. It is important for the Board to adopt a fund balance policy that addresses the appropriate level of unrestricted fund balance it desires to be maintained from year-to-year to provide guidelines for the Board during the budget process.

The Board adopted budgets during the past three fiscal years that included planned operating deficits and appropriated fund balance that totaled approximately \$1.9 million. However, because the District experienced operating surpluses in each of the four fiscal years –

instead of operating deficits – it did not use any of the appropriated fund balance. At the end of the 2012-13 fiscal year, the District had an operating surplus of more than \$458,000, despite the Board budgeting for a planned operating deficit of more than \$642,000. Similarly, the District projects that it will have an operating surplus of \$290,000 at the end of the 2013-14 fiscal year, despite planning for a deficit of approximately \$679,000.

When a district makes an appropriation of fund balance in its budget, this reduces the amount of available unrestricted fund balance that the district must consider when calculating whether it is staying within the allowable 4 percent. Therefore, when the District repeatedly overestimated expenditures, thereby inflating appropriations in each budget, it created the appearance that it was not retaining more unrestricted fund balance than the allowable 4 percent.

As shown in Figure 2, the District's unrestricted fund balance for the past three years was between 4 percent and 5.4 percent of the ensuing year's budget. However, because the District was consistently appropriating fund balance that it did not use to finance operations, it was able to circumvent the statutory limitation of unrestricted fund balance. When the unused appropriated fund balance is added to the unrestricted funds at year end for the three years, it shows that the District's unrestricted funds actually represented between 6.33 percent and 7.7 percent of the ensuing year's budget.

**Figure 2: Unrestricted Funds at Year End**

	2011-12	2012-13	2013-14 Projected
Beginning Fund Balance	\$3,264,539	\$3,399,154	\$3,244,092
Plus: Operating Surplus	\$134,615	\$458,559	\$290,938
Less: Prior Period Adjustment	\$0	\$613,971 <sup>a</sup>	\$0
Add: Miscellaneous Adjustment	\$0	\$350	\$0
<b>Fund Balance – Subtotal</b>	<b>\$3,399,154</b>	<b>\$3,244,092</b>	<b>\$3,535,030</b>
Less: Fund Balance Appropriated in Ensuing Year's Budget	\$642,153	\$678,879	\$572,542
Less: Reserves	\$1,250,901	\$1,386,456	\$1,372,000
Less: Encumbrances (Assigned Funds)	\$16,722	\$17,508	\$17,000
<b>Total Unrestricted Funds at Year End</b>	<b>\$1,489,378</b>	<b>\$1,161,249</b>	<b>\$1,573,488</b>
Ensuing Year's Budget	\$27,688,195	\$29,076,511	\$29,469,098
Reported Unrestricted Funds as Percentage of Ensuing Year's Budget	5.38%	3.99%	5.34%
<b>Actual Unrestricted Funds Resulting From Unused Appropriated Fund Balance</b>	<b>\$2,131,531</b>	<b>\$1,840,128</b>	<b>\$2,146,030</b>
Actual Unrestricted Funds as Percentage of Ensuing Year's Budget	7.70%	6.33%	7.29%

<sup>a</sup> Prior period adjustment was a reclassification of expenditures incorrectly charged to the capital project fund during 2011-12. Had it been properly recorded in the correct year, the 2011-12 fiscal year would have recognized a \$479,365 operating loss.

The District did not have a fund balance policy to indicate what would be an adequate level of unrestricted fund balance for the Board to maintain during its budget development process. Therefore, the Board had no guidelines to follow when determining how much fund balance to appropriate. The Board's failure to adopt realistic budgets and a fund balance policy contributed to the District maintaining more fund balance than was legally allowed.

Furthermore, by adopting budgets with appropriations between \$3 and \$4 million more than what was needed and using the inflated level of appropriations to calculate how much fund balance it could legally retain, the District was allowed to retain a higher level of fund balance than it would if the appropriations were reasonable and in line with the actual expenditures necessary to operate the District. Based on the inflated appropriations over the past three fiscal years, the District was allowed to maintain \$120,000 to \$160,000 of additional unrestricted funds each year. Had District officials used more realistic budget estimates, they could have used additional fund balance to benefit District taxpayers.

## **Recommendations**

The Board should:

1. Adopt general fund budgets that are structurally balanced and include realistic estimates for revenues and expenditures.
2. Develop and adopt a fund balance policy establishing the amount of unrestricted fund balance to be maintained, within the legal limit.
3. Develop a plan for the use of the additional unrestricted funds identified in this report in a manner that benefits District taxpayers. Such uses could include, but are not limited to:
  - Increasing necessary reserves,
  - Paying off debt,
  - Financing one-time expenses and
  - Reducing District property taxes.

## **APPENDIX A**

### **RESPONSE FROM DISTRICT OFFICIALS**

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



# SALMON RIVER CENTRAL SCHOOL DISTRICT

637 Co. Rt. 1, Fort Covington, New York 12937 • Tel: (518) 358-6600 • Fax (518) 358-3492

Jane A. Collins  
Superintendent

Angela A. Robert  
Director of Instruction

Michael Warden  
High School Principal

Kevin Walbridge  
Elementary Principal

Natascha L. Jock  
School Business  
Executive

Allen Gravell  
Director of Special  
Education

Tammy Russell  
Middle School Principal

Sharlee C. Thomas  
St. Regis Mohawk  
School Principal

December 9, 2014

NYS Office of the Comptroller  
Division of Local Government and School Accountability  
One Broad Street Plaza  
Glens Falls, NY 12801

To Whom It May Concern:

The following is in response to the draft audit report provided by your office on November 12, 2014. The District will develop a corrective action plan (CAP) and submit the plan within 90 days after the release of this audit.

We agree with the recommendation that the Board should adopt general fund budgets that are structurally balanced and include realistic estimates for revenues and expenditures. Historically, during budget development the District has built in budget costs for unforeseen circumstances and expenses. Future budgets will take into account actual expenditures and revenues and use those figures for projected future revenues and expenditures. The District will reduce the gap between the actual expenditures and revenues as compared to the budgeted to provide realistic budgets.

We agree with the recommendation that the Board should develop and adopt a fund balance policy establishing the amount of unrestricted fund balance to be maintained, within the legal limit. We have reached out to Erie 1 BOCES to get sample policy language. The Board is in the process of adapting these to meet District needs. The policy is expected to be adopted prior to June 30, 2015.

We agree with the recommendation that the Board should develop a plan for the use of additional unrestricted funds identified in the report in a manner that benefits District taxpayers. The District maintains a 5 year budget that provides an estimate of the expenses and revenues along with the use of reserves. The District will work responsibly to balance the use of reserves while still providing careful planning for unanticipated expenses and losses in state aid.

We respect the recommendations provided in the audit report and will continue to provide a financially stable educational setting for our children.

Sincerely,

Jane A. Collins  
Superintendent of Schools



## **APPENDIX B**

### **AUDIT METHODOLOGY AND STANDARDS**

Our overall goal was to assess the adequacy of the internal controls put in place by officials to safeguard District assets. To accomplish this, we performed an initial assessment of the internal controls so that we could design our audit to focus on those areas most at risk. Our initial assessment included evaluations of the following areas: financial oversight, cash receipts and disbursements, purchasing, and payroll and personal services.

During the initial assessment, we interviewed appropriate District officials, performed limited tests of transactions and reviewed pertinent documents, such as District policies and procedures manuals, Board minutes and financial records and reports. In addition, we obtained information directly from the computerized financial databases and analyzed it electronically using computer-assisted techniques. This approach provided us with additional information about the District's financial transactions as recorded in its databases. Further, we reviewed the District's internal controls and procedures over the computerized financial databases to help ensure that the information produced by such systems was reliable.

After reviewing the information gathered during our initial assessment, we determined where weaknesses existed and evaluated those weaknesses for the risk of potential fraud, theft or professional misconduct. We then decided on the reported objective and scope by selecting for audit those areas most at risk. We selected budgeting practices and financial condition for further audit testing.

To accomplish the objective of this audit, we performed the following audit procedures:

- We determined the reliability of computerized financial information and reports by comparing information recorded on source documents to the amounts recorded in the computerized financial system.
- We interviewed appropriate District officials to gain an understanding of the District's financial management policies and procedures. This included inquiries about the District's preparation of financial statements, budgeting practices and short-term debt issuances.
- We reviewed the minutes of the Board's proceedings for approval for the development, preparation and presentation of the annual budget and acceptance of the monthly financial reports.
- For fiscal years 2011-12 and 2012-13, we compared the adopted budgeted revenues to the actual revenues for the general fund. We then summarized the totals by account categories to determine if budgeted revenues were under- or overestimated.
- For fiscal years 2011-12 and 2012-13, we compared the adopted budgeted appropriations to the actual expenditures for the general fund. We then summarized totals by account categories to determine if budgeted appropriations were under- or overestimated.



- We interviewed the Business Executive and reviewed her spreadsheet of estimated actual revenues and expenditures through the end of the 2013-14 fiscal year. We then summarized totals by account categories to determine if budgeted revenues and appropriations were under- or overestimated.
- We reviewed the revenue anticipation notes (RANs) payable and/or issued during our audit period to determine the total amount of these notes and the amounts of fees and interest associated with the notes.
- We reviewed the statements of cash flows prepared by the District Treasurer and compared these amounts to the calculated the amount of funds available to the District if the RANs had not been issued.
- We reviewed the contracts, invoices, vouchers and receipts for the District's contracts with the New York State Education Department for St. Regis Mohawk School operations, Native American transportation and Native American tuition.
- We matched the receipts recorded for the contracts to information obtained from the New York State Office of the State Comptroller's website, Open Book New York, to verify the contracts that these payments were received from.

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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

## **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  
Nathaalie 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-Buffalo@osc.state.ny.us](mailto:Muni-Buffalo@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