



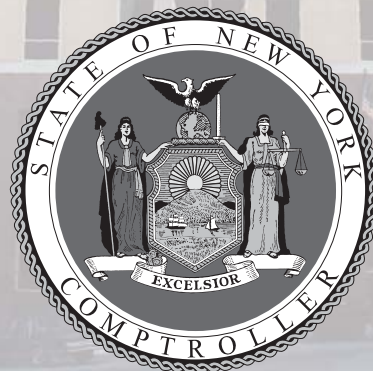
Beekmantown Central School District Budgeting Practices and Internal Controls Over Transportation State Aid

Report of Examination

Period Covered:

July 1, 2008 — March 31, 2010

2010M-126



Thomas P. DiNapoli

Table of Contents

	Page
AUTHORITY LETTER	2
EXECUTIVE SUMMARY	3
INTRODUCTION	5
Background	5
Objectives	5
Scope and Methodology	5
Comments of District Officials and Corrective Action	5
BUDGETING PRACTICES	7
Recommendations	10
TRANSPORTATION STATE AID	12
Recommendation	13
APPENDIX A Response From District Officials	14
APPENDIX B Audit Methodology and Standards	17
APPENDIX C How to Obtain Additional Copies of the Report	18
APPENDIX D Local Regional Office Listing	19

State of New York Office of the State Comptroller

Division of Local Government and School Accountability

January 2011

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 Beekmantown Central School District, entitled Budgeting Practices and Internal Controls Over Transportation State Aid. 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 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 Beekmantown Central School District (District) is governed by the Board of Education (Board) which 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, for the day-to-day management of the District under the direction of the Board.

Scope and Objectives

The objectives of our audit were to examine the District's budget process and determine whether the District had established effective internal controls over the transportation State aid process for the period July 1, 2008 to March 31, 2010. Scope periods were expanded to begin on July 1, 2005 and end on June 30, 2010 for our review of the budget process and to begin on July 1, 2007 for our review of transportation State aid. Our audit addressed the following related questions:

- Does the Board properly manage District finances by ensuring budgets are realistic and supported?
- Has the District received all of the transportation State aid to which it is entitled for the purchase of new buses?

Audit Results

The Board routinely adopted budgets that were very conservative, particularly for expenditures. Consequently, the budgets underestimated revenues by a total of \$3.6 million and overestimated expenditures by a total of \$10.5 million, resulting in revenues exceeding expenditures by approximately \$6.0 million over the last five years. In addition, the Board's budgeting practices made it appear that the District needed to both raise taxes and appropriate fund balance to close projected budget gaps. In reality, the District's budgets resulted in operating surpluses in all of the last five fiscal years. Therefore, none of the fund balance that was appropriated in those years was actually used, and the District's year-end fund balance actually increased rather than decreased. As a result, the District has accumulated fund balance that exceeds the statutory limit by approximately \$5.6 million and has levied more taxes than were needed to fund operations by that same amount. We also found that the Board has paid for compensated absences totaling \$571,191 over the last five fiscal years out of the general fund rather than the reserve fund for that purpose. As a result, District officials have not used an additional \$571,191 to benefit the taxpayers.

Internal controls over transportation State aid were not adequate. The Board did not establish a comprehensive written policy for the transportation State aid process. Consequently, one employee was directly responsible for all phases of the process, with no oversight. As a result, two buses that were purchased during the 2007-08 fiscal year were not reported to the State Education Department for approval for transportation State aid. Had we not notified District officials of this oversight, the District would have lost transportation State aid totaling approximately \$137,000.

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 Beekmantown Central School District (District) is located in Clinton County in the Towns of Altona, Beekmantown, Chazy and Plattsburgh. The District is governed by the Board of Education (Board) which 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, for the day-to-day management of the District under the direction of the Board.

There are four schools in operation within the District, with approximately 1,950 students and 375 employees. The District's budgeted expenditures for the 2009-10 fiscal year are \$37.1 million, which are funded primarily with State aid, real property taxes and grants.

Objectives

The objectives of our audit were to examine the District's budget process and determine whether the District had established effective internal controls over the transportation State aid process. Our audit addressed the following related questions:

- Does the Board properly manage District finances by ensuring budgets are realistic and supported?
- Has the District received all of the transportation State aid to which it is entitled for the purchase of new buses?

Scope and Methodology

We examined the District's budget practices and internal controls over transportation State aid for the period July 1, 2008 to March 31, 2010. Scope periods were expanded to begin on July 1, 2005 and end on June 30, 2010 for our review of the budget process and to begin on July 1, 2007 for our review of transportation State aid.

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.

Budgeting Practices

The Board is responsible for preparing and presenting the District's budget, or spending plan, to the public for vote. In preparing the budget, the Board is also responsible for estimating District revenues (e.g., State aid); how much surplus fund balance; if any, will be available to help fund the ensuing year's operations; and determining the resulting tax levy. Accurate estimates are essential to ensure that the levy of real property taxes is not greater than necessary. After the budget is adopted and until the tax levy is determined, certain information such as updated estimates of State aid and the actual amount of available fund balance becomes available and should be used to more accurately budget for expected revenues and the amount of appropriated fund balance used to reduce the tax levy.

Reserved fund balance represents moneys that the District has set aside and may only use for specific purposes and, therefore, is not available for the District to use in any other manner. The Board should establish a plan for the use of reserve funds to ensure that they are maintained in the best interest of the taxpayers. Unreserved fund balance represents uncommitted funds. Often, a portion of the unreserved fund balance is used to help finance the ensuing fiscal year's budget and is referred to as appropriated fund balance. The remaining "unreserved, unappropriated fund balance" is used for cash flow purposes and as a hedge against unanticipated expenditures and/or revenue shortfalls. Real Property Tax Law currently limits the unreserved, unappropriated fund balance to no more than 4 percent of the ensuing fiscal year's budget.¹ Any surplus fund balance over this percentage should be used to reduce the upcoming year's tax levy.

We found that the Board routinely adopted budgets that were very conservative, particularly for expenditures. For example, we compared the District's budgeted revenues and expenditures with actual results for the last five fiscal years and found that the District underestimated revenues by a total of \$3.6 million and overestimated expenditures by a total of \$10.5 million, as follows:

¹ In July 2007, legislation was enacted to change the Real Property Tax Law statutory limit of unappropriated, unreserved fund balance to 3 percent of the 2007-08 fiscal year's budget and 4 percent of the 2008-09 fiscal year's budget and for years after. Prior to this, the limit was 2 percent.

	FY 2005-06	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10	Total
Estimated Revenues ^a	\$30,017,426	\$32,873,144	\$33,796,500	\$34,649,436	\$35,305,620	\$166,642,126
Actual Revenue	\$30,954,544	\$33,172,028	\$33,738,502	\$36,547,540	\$35,801,416	\$170,214,030
Under-Estimated Revenues	\$937,118	\$298,884	(\$57,998)	\$1,898,104	\$495,796	\$3,571,904
Appropriations ^b	\$32,617,426	\$33,623,144	\$35,296,500	\$36,149,436	\$37,055,620	\$174,742,126
Actual Expenditures	\$29,581,155	\$31,744,776	\$33,643,154	\$34,121,453	\$35,165,693	\$164,256,231
Over-Estimated Expenditures	\$3,036,271	\$1,878,368	\$1,653,346	\$2,027,983	\$1,889,927	\$10,485,895
Total Budget Variance	\$3,973,389	\$2,177,252	\$1,595,348	\$3,926,087	\$2,385,723	\$14,057,799
^a Does not include appropriated fund balance, which is a financing source but not a revenue.						
^b Does not include reserve for encumbrances.						

The Board's very conservative budget estimates have resulted in revenues exceeding expenditures by approximately \$6.0 million over the last five years, as follows:

	FY 2005-06	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10	Total
Actual Revenues	\$30,954,544	\$33,172,028	\$33,738,502	\$36,547,540	\$35,801,416	\$170,214,030
Actual Expenditures	\$29,581,155	\$31,744,776	\$33,643,154	\$34,121,453	\$35,165,693	\$164,256,231
Operating Surplus	\$1,373,389	\$1,427,252	\$95,348	\$2,426,087	\$635,723	\$5,957,799
Appropriated Fund Balance ^a	\$750,000	\$1,500,000	\$1,500,000	\$1,750,000	\$2,750,000	
Unreserved, Unappropriated Fund Balance	\$3,486,241	\$4,684,563	\$5,257,686	\$7,017,276	\$7,148,056	
Reserved Fund Balance	\$3,110,278	\$2,589,205	\$2,111,430	\$2,527,927	\$2,032,871	
Total Fund Balance	\$7,346,519	\$8,773,768	\$8,869,116	\$11,295,203	\$11,930,927	
^a This year-end amount equals the amount of fund balance appropriated in the ensuing year's budget.						

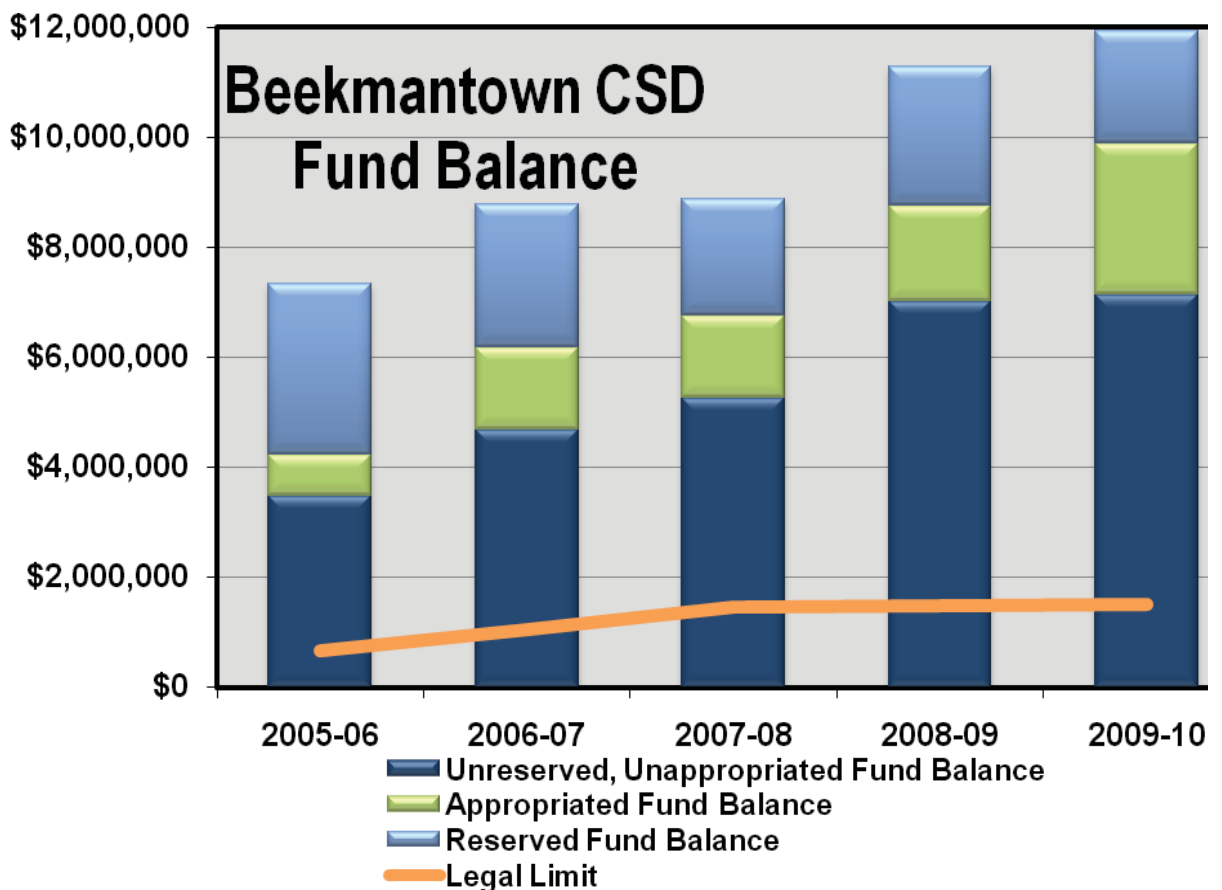
Furthermore, the Board's budgeting practices made it appear that, in addition to raising taxes, the District would also be utilizing a portion of its accumulated fund balance to close projected budget gaps. In reality, the District's budget resulted in an operating surplus in each of the last five years. Therefore, none of the fund balance that was appropriated was actually used. The District's practice of consistently appropriating fund balance that is not needed to finance operations is, in effect, a reservation of fund balance that is not provided for by statute and a circumvention of the statutory limit imposed on the level of unreserved, unappropriated fund balance.

It is inappropriate for the Board to adopt budgets that result in the appropriation of fund balance that will not be used. Doing so causes

the District to levy more real property taxes than needed and may, as in this case, result in the accumulation of excess fund balance in amounts greater than the statutory limit.

The accumulation of fund balance occurred even though each of the District's last five independent audit reports contained a finding related to the District's unreserved, unappropriated fund balance being in excess of the statutory limit.

The District's continued practice of retaining fund balance in excess of the amount allowed by law has resulted in the District levying approximately \$5.6 million more in taxes than were needed to fund operations over the last five years. As a result, the taxpayers have paid a cumulative total of \$6.07 per \$1,000 of assessed value more than necessary. For example, a taxpayer who owned a property assessed at \$200,000 during this period incurred an unnecessary tax burden totaling \$1,214 over the last five years.



The District's tax levies for 2005-06 through 2009-10 could have been further reduced had the Board appropriated funds from its employee benefit accrued liability reserve² to fund compensated absence expenditures. It is unclear what the Board's intentions are for this reserve because there is no plan documenting the intended use of this reserve and no payments were made from this reserve during the period we reviewed. Instead, the Board paid \$571,191 for compensated absences from 2005-06 through 2009-10 from its operating budget.

Budgeting practices which produce operating surpluses that are retained in excess of the amount allowed by law do not provide adequate accountability to taxpayers regarding the use of their resources and result in an unnecessary tax burden for District taxpayers.

Recommendations

1. The Board and District officials should develop and adopt budgets that include more realistic estimates for revenues and expenditures.
2. District officials should prepare an accurate estimate of the unreserved fund balance at the end of the fiscal year for the Board's consideration in developing the ensuing year's budget.
3. The Board should ensure that a sufficient amount of fund balance is appropriated to reduce the property tax levy and comply with statutory limitation on the amount of fund balance that can be retained at year end. If the Board determines that there is an excessive fund balance prior to issuing the tax bills, the Board could amend the budget by appropriating additional fund balance to reduce the tax levy.
4. District officials should develop a plan to use the excess fund balance identified in this report in a manner that benefits District taxpayers. To provide appropriate transparency, the use of this surplus should be done through the budget process with public disclosure. Such uses could include, but are not limited to:
 - Reducing District property taxes
 - Increasing necessary reserves
 - Paying off debt

² An employee benefit accrued liability reserve is used to pay employees for compensated absences (the cash value of accrued leave time) when they separate from District employment. As of June 30, 2010, this reserve had a balance of \$1,561,164.

- Financing one-time expenditures.
5. The Board should establish a plan outlining the intended use of the employee benefit accrued liability reserve.

Transportation State Aid

Good policies and internal controls over the process of filing for transportation State aid are essential in order for the District to ensure it receives all the aid to which it is entitled. An adequate system of internal controls governing the transportation State aid process consists of written policies and procedures that assign responsibility for specific activities to ensure that each employee understands the overall objectives and his or her role in the process. Periodic monitoring of the process by District officials can help ensure that the District will receive all the transportation State aid revenue to which it is entitled.

The New York State Education Department (SED) provides Transportation Capital Aid to school districts for the assumed debt service expenditures associated with the approved cost of new buses that are purchased. To receive State aid, the District must submit to SED a separate Form SA-16³ accompanied by a detailed purchase order for each new bus within one year from the date the bus was purchased. SED reviews the submitted documentation and establishes an approved cost for each bus purchased. Upon completion of SED's review, the District is sent an award letter listing the buses that have been approved for transportation State aid and the accompanying approved costs. The District does not receive transportation State aid on bus purchases until 12 months after the purchase order date and the transportation State aid payments are made over a five year period. For example, for a bus purchased during July 2009, the District would begin receiving transportation State aid during the 2010-11 fiscal year and would continue to receive transportation State aid on this bus purchase through the 2014-15 fiscal year. SED calculates the annual aidable debt service expenditures for bus purchases based on assumed amortization schedules.⁴ The annual aidable debt service amount⁵ multiplied by the District's annual state share ratio for transportation aid⁶ determines the amount of transportation State aid that the District is entitled to. The transportation State aid on new bus purchases is paid to Districts as part of their "3609-a" General Aid payment.

³ Application for Approval of Bus Purchase for Purposes of State Aid

⁴ The assumed amortization schedules are based on the approved cost of each bus, a statewide average interest rate, a term of five years, and equal semiannual assumed payments of principal and interest.

⁵ There are minor deductions, including deductions for other purposes and non-allowable pupils, which are made to this amount.

⁶ The District's state share ratio for transportation aid is not a set percentage, but can vary from one fiscal year to the next.

The Board did not establish a comprehensive written policy for the transportation State aid process. Consequently, the former Treasurer was directly responsible for the preparation and submission of Form SA-16 for new bus purchases, and for the receipt of award letters, with no oversight. The Business Manager assumed these responsibilities upon the former Treasurer's resignation in March of 2009. Additionally, we found that District officials did not perform an annual reconciliation of transportation State aid, and therefore had no means to ensure that the District received all of the transportation State aid to which it was entitled.

Due to these control weaknesses, we reviewed the District's new bus purchases from July 1, 2007 through March 31, 2010. We found that the District purchased 12 new buses during this period, but only filed a Form SA-16 with SED for 10 of the buses purchased. The two buses that were not reported were purchased during 2007-08 for a total cost of \$171,872. Based on the District's State share ratio, the District could have lost transportation State aid totaling approximately \$137,000.⁷ Subsequent to our notification, District officials prepared and submitted a separate Form SA-16 for each of the two buses. SED reviewed the documentation and sent an award letter to the District stating that the buses had been approved for transportation State aid and the accompanying approved costs.

Although SED has retroactively approved State aid for the buses, the failure to submit a Form SA-16 for each of the buses in a timely manner has resulted in delayed payments of State aid. We calculated that the District could have received transportation State aid during the 2008-09 and 2009-10 fiscal years, totaling \$28,196 and \$28,852, respectively.

Recommendation

6. The Board should establish a comprehensive written policy for the transportation State aid process that communicates the duties, records and procedures required for ensuring that the District receives all transportation State aid to which it is entitled for the purchase of new buses. The policy should provide for the oversight of those individuals involved in the preparation, submission and receipt of documentation, and for the annual reconciliation of transportation State aid for the purchase of new buses.

⁷ Calculated as \$136,466 by multiplying the \$171,872 purchase price times .794, which is the District's average State share ratio for the last three fiscal years (2007-08 = .787, 2008-09 = .787, and 2009-10 = .807).

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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



BEEKMANTOWN CENTRAL SCHOOL DISTRICT



37 EAGLE WAY
WEST CHAZY, NEW YORK 12992-2577

TELEPHONE: (518) 563-8250

FAX: (518) 563-8132

Steve Trombley, President
Board of Education

Joanne Menard
District Clerk

Scott A. Amo
Superintendent of Schools

January 13, 2011

Via Email and First Class Mail

[REDACTED]
Office of the State Comptroller
One Broad Street Plaza
Glens Falls, NY 12801

Re: Report of Examination: Budgeting Practices and Internal Controls over Transportation State Aid
(July 1, 2008 – March 31, 2010) 2010M-126

Dear [REDACTED]:

Please accept this letter in response to your draft findings and recent examination of the Beekmantown Central School District – Budgeting Practices and Internal Controls Over Transportation State Aid. On behalf of the Beekmantown Central School District Board of Education and District Administration, we thank you for the time, effort and constructive feedback provided during the examination, the exit conference and in your draft report. We acknowledge that this Report properly identifies both potential and real risks inherent in some practices and operations and we appreciate the opportunity to respond. Overall the District agrees with the findings in the Report.

The District will take a comprehensive approach to defining and implementing a detailed corrective action plan (CAP). The district's efforts to successfully reduce the tax rate for the 2010-2011 school year will be included in the corrective action plan. In addition, this CAP will entail the enhancement of written policies and procedures to prepare, monitor, reconcile and oversee the timeliness and accuracy of financial reporting and forecasting models including Budgeting Practices and State Aid Revenue projections and reconciliations.

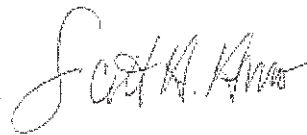
The Board of Education and the District have already begun steps to define and create a long range financial plan to address and manage the use of Reserves and Fund balance over a 3 – 5 year horizon to properly utilize balances within allowed restrictions. Further, the District will incorporate proper assignment and segregation of duties, provide for checks and balances, and continual scrutiny and review of all business transactions. Staff resources continue to be modified to meet the ever changing regulations and requirements of the District to better ensure that the District financial information is accurate and timely.

Page 2
January 13, 2011
Office of the State Comptroller

The Board of Education and District Administration are implementing a multi-year approach to the planned use of appropriated fund balance in concert with a multi-year long term financial plan. This effort will enable continued support of Student focused educational programming while providing transparent accountability to the community.

In closing, the Board of Education and District Administration will develop a long term financial plan which will be executed through recurring annual budget processes in a manner that benefits Students and District taxpayers.

Sincerely,

A handwritten signature in cursive script, appearing to read "Scott A. Amo".

Scott A. Amo
Superintendent of Schools

cc: Board of Education

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 and monitor financial activities. 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.

During the initial assessment, we interviewed 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 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 and/or professional misconduct. We then decided upon the reported objectives and scope by selecting for audit those areas most at risk. We selected budgeting practices and transportation State aid for further audit testing.

To determine if budgets were realistic and supported, we interviewed District officials and compared budgets with actual results for five fiscal years. We also analyzed the unreserved, unappropriated fund balances to determine whether the District complied with applicable statute, and to determine the effect that any noncompliance had on the District's tax levies. We also analyzed the District's employee benefit accrued liability reserve and performed an analysis for the 2005-06 through 2010-11 fiscal years to determine the extent to which the District's budgeting practices have resulted in unnecessary taxes. Our analysis consisted of comparing the actual tax levies to our calculated tax levies had the District used the portion of fund balance in excess of the statutory limit to reduce the upcoming year's tax levy. As part of our analysis, we also compared the actual tax rates to the tax rates that would have resulted using our calculated tax levies.

To determine the effectiveness of internal controls over the transportation State aid process, and any associated effects of deficiencies in those controls, we interviewed District officials, reviewed policy manuals, and examined financial and transportation State aid records such as bus purchase documentation, SA-16 Forms, assumed amortization schedules, transportation formula aid output reports, and documentation of the Statewide interest rate for assumed amortizations of transportation capital expenditures.

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

Steven J. Hancox, Deputy Comptroller

LOCAL REGIONAL OFFICE LISTING

ALBANY REGIONAL OFFICE

Kenneth Madej, Chief Examiner
Office of the State Comptroller
22 Computer Drive West
Albany, New York 12205-1695
(518) 438-0093 Fax (518) 438-0367
Email: Muni-Albany@osc.state.ny.us

Serving: Albany, Columbia, Dutchess, Greene,
Schenectady, Ulster counties

BINGHAMTON REGIONAL OFFICE

Office of the State Comptroller
State Office Building, Room 1702
44 Hawley Street
Binghamton, New York 13901-4417
(607) 721-8306 Fax (607) 721-8313
Email: Muni-Binghamton@osc.state.ny.us

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

BUFFALO REGIONAL OFFICE

Robert Meller, 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

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

GLENS FALLS REGIONAL OFFICE

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

Serving: Clinton, Essex, Franklin, Fulton, Hamilton,
Montgomery, Rensselaer, Saratoga, Warren, Washington
counties

HAUPPAUGE REGIONAL OFFICE

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

Serving: Nassau, Suffolk counties

NEWBURGH REGIONAL OFFICE

Christopher Ellis, 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

Serving: Orange, Putnam, Rockland,
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

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

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