Canastota Central School District
Payroll
Report of Examination
Period Covered:
July 1, 2014 – June 30, 2015
2016M-56

Thomas P. DiNapoli
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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 Canastota Central School District, entitled Payroll. 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 Canastota Central School District (District) is located in the Towns of Fenner, Lenox, Lincoln, Smithfield and Sullivan in Madison County. The District is governed by the Board of Education (Board), which is composed of seven 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 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 District operates three schools with approximately 1,500 students and 300 employees. The District’s general fund expenditures for the 2014-15 fiscal year were $25.5 million, funded primarily with State aid and real property taxes. District payroll totaled approximately $10.5 million, or 41 percent of the District’s general fund expenditures.

Objective

The objective of our audit was to examine payroll. Our audit addressed the following related question:

- Were District employees paid accurately in accordance with Board resolutions or approved contracts?

Scope and Methodology

We examined District payroll records for the period July 1, 2014 through June 30, 2015.

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. Except as specified in Appendix A, District officials generally agreed with our recommendations and indicated they planned to take corrective action. Appendix B includes our comments on the issues raised in the District’s response.
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.
Payroll

The Board is responsible for ensuring that the District has adequate procedures to accurately pay employees in accordance with Board resolutions or approved contracts. To perform this function, District officials should ensure that salaries paid, time worked and leave time earned and used are properly documented so employees are paid only the amounts to which they are entitled. An important component of accounting for employees’ pay is maintaining records that accurately capture the salary or hourly amount that should be paid. In addition, leave accruals and usage should be properly recorded and maintained.

The Board approves new hires and establishes wages, salaries and benefits for employees by resolutions, negotiated contracts and collective bargaining agreements (CBAs). The payroll clerk enters payroll information, including leave, into the accounting system and compares salaries to prior pay periods to identify any errors or inconsistencies. The Madison-Oneida Board of Cooperative Education Services (BOCES) processes the District’s payroll and the BOCES Mohawk Regional Information Center prints the computerized checks. The Superintendent reviews and certifies the biweekly payroll reports.

We examined a sample of 2014-15 payroll transactions totaling $1.14 million and found that the District’s salary and wage payments were accurate and leave records were properly maintained. However, District officials did not document their verification of eligibility for retirement incentives totaling $90,000 paid to three former employees, which resulted in a payment of $30,000 to one individual that was inconsistent with CBA provisions. In addition, the District paid $6,962 for unused vacation to the former Superintendent that was not provided for in the former Superintendent’s employment contract.

Salaries and Wages – The Board must clearly define and authorize employees’ salaries to ensure employees are paid according to employment agreements or contracts. We reviewed a judgmental sample of 26 employees with annual gross salaries totaling $1,127,683, to determine whether salaries were paid according to the respective individual employment contracts or CBAs.1 We also examined the payroll records of seven employees for two months to determine whether employees were paid at their appropriate pay rates for time2 worked. Other than minor discrepancies, which we discussed with

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1 See Appendix C for additional information on the selection of our audit samples.

2 Some employees were paid an hourly rate. Some substitutes were paid a daily rate.
District officials, salaries and wages were accurately calculated and paid.

**Leave Accruals** – Certain District employees are entitled to the benefit of paid time off (sick, vacation, bereavement, etc.) pursuant to individual employment contracts and CBAs. We verified that leave accruals for 22 employees were in accordance with Board-approved contracts. In addition, we reviewed leave used during a randomly selected pay period, which included 233 absences. Other than minor discrepancies which we discussed with District officials, leave accruals and usage were accurately recorded.

**Separation Payments** – This employee benefit is generally granted in CBAs or individual employment contracts. The CBA for employees represented by the teachers’ association allows for certain payments upon retirement. Teachers are eligible to be paid for unused sick leave\(^3\) if they meet certain eligibility criteria. In addition, teachers may be paid an early retirement incentive if they meet two criteria. First, the teacher, at the effective date of retirement, must have 10 years of credited service in the New York State Teachers’ Retirement System (NYSTRS) resulting from employment with the District. Second, the teacher must retire when his or her age and the required number of years credited in NYSTRS “come together to make the teacher eligible for the first time for a NYSTRS pension without a penalty reduction.” When a teacher meets that threshold, the teacher then must retire at the close of that school year or at the close of either of the two school years previous to that date. In addition, the teacher must provide proper notification to the Superintendent, in writing, of his or her intent to retire. The District Business Leader is responsible for verifying eligibility for separation payments.

During our audit period, four employees covered by the teachers’ association agreement retired from the District and received separation payments totaling $114,720 ($90,000 to three employees for early retirement incentives and a total of $24,720 to all four employees for unused sick leave). The unused sick leave was paid in accordance with the CBA; however, District officials did not provide evidence that they verified the employees were eligible for the early retirement incentive. According to District officials, the former Business Leader explained that he looked at an employee’s birthdate, date of hire and NYSTRS tier\(^4\) to determine eligibility, but did not document this process. We reviewed these employees’ eligibility and found that they had made the proper notification and had met the first criterion of 10 years of

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\(^3\) $40 for each unused sick day, up to 190 days  
\(^4\) A “tier” is a category within NYSTRS established by legislation to which members are assigned depending on their membership date. Benefits differ under each tier.
service in NYSTRS resulting from District employment. All three employees who received early retirement incentive payments had 30 years of service with NYSTRS, but one was age 72 and would have been eligible to retire with unreduced benefit 10 years earlier, at age 62. To be eligible to receive this incentive, this teacher would have had to retire at the close of the school year during which the teacher turned 62 or at the close of either of the two school years previous to that date. Therefore, we believe the District paid a $30,000 early retirement incentive to an employee who was not eligible to receive the benefit.

District officials have taken steps to correct the eligibility review process for the early retirement incentive. At the time of our fieldwork, the current Business Leader explained that she had not had to verify any eligibility for the early retirement incentive since she has been at the District (from September 29, 2014). However, if the situation arises, she indicated she would work with the District’s attorney to determine eligibility for the incentive and verify years of service, NYSTRS tier and employee age. According to the current Business Leader, the revised review process calls for the Business Leader to identify the first year that employees would be eligible for undiminished benefits. Officials would check that all criteria had been met, and the District Clerk would make sure the Board notifications were appropriate. The current Business Leader also told us she would keep documentation of her verifications in the employee personnel files. While these actions indicate an improved process, the District has not formalized the process through written procedures or Board adoption.

In addition, the District paid $14,349 to two employees with individual employment contracts for unused vacation upon their separation from the District (the former Business Leader and the former Superintendent). While this benefit was authorized by the former Business Leader’s contract, the former Superintendent’s contract did not include this provision. The former Superintendent’s payment was for $6,962. Two Board members and the current Business Leader explained that the Board was aware of the payout and intended to provide this benefit; however, without explicit authorization in the contract, this payment was not authorized.

\[5\] We found that this teacher was in Tier II of NYSTRS. According to the CBA explanation, Tier II members can retire with unreduced benefits when they are age 55 with 30 years of service credit or when they reach age 62 with 20 or more years of service.
Recommendations

The Board should:

1. Direct the District’s attorney to review the separation overpayments identified in this report and take whatever appropriate action within the law to recover those funds.

2. Evaluate the eligibility review process for separation payments and determine if it is sufficient to avoid unauthorized separation payments. Formalize a process to govern separation payments that includes the maintenance of supporting documentation and the review of eligibility requirements.

District officials and staff should:

3. Follow the procedures developed to ensure that separation payments are made according to the terms of the negotiated employment contracts.
APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

The District officials’ response to this audit can be found on the following pages.
May 2, 2016

Via E-Mail & First Class Mail

Office of State Comptroller
Syracuse Regional Office
State Office Building, Room 209
333 E. Washington Street
Syracuse, New York 13202-1428

Re: Canastota Central School District
Audit Response and Corrective Action Plan

Dear [Name] and Taxpayers of the Canastota Central School District:

The Canastota Central School District is in receipt of the Draft Audit Report - Payroll for the period of July 1, 2014 through June 30, 2015, prepared by the Office of the State Comptroller. On behalf of the Board of Education and the District administration, we would like to thank the Comptroller’s staff for their professionalism and courtesy in conducting their duties associated with this audit.

The Canastota Central School District, in compliance with Board Policy #4013(I)(A), is committed to ensuring that the District’s finances are administered in a manner that inspires public trust and confidence. To this end, our payroll procedures are designed to promote transparency, accuracy, and accountability. Adherence to these principles have allowed us to maintain legal compliance and financial stability through the cycling of new collective bargaining agreements and administrative contracts, numerous changes in personnel and ever-evolving legal and accounting requirements.

The Board of Education and the Administration of this District have always welcomed the opportunity to review and strengthen our financial practices and oversight. We have worked diligently over the past several years to update policies, strengthen internal controls, and develop procedures to comply with legal requirements and adhere to our standard of excellence. We communicate clearly and often with the public about our payroll decisions, and work closely with our outside independent auditors to review our financial management practices and oversight procedures.
The State Comptroller’s office spent approximately one year at Canastota Central School District reviewing our payroll procedures, processes, and policies. The scope of the audit was to examine the District’s payroll records for the period July 1, 2014 through June 30, 2015. As expected, the audit did not uncover any instances of fraud, or malfeasance with the School District payroll practices, and emphasized the accuracy of the District’s payment of salaries and leave accruals. The District has reviewed the Comptroller’s findings and recommendations of this audit relating to separation payments, and will take corrective action in certain areas, although certain concerns have already been addressed. Our implementation of the Comptroller’s findings and recommendations will be outlined in our Corrective Action Plan.

The audit report focused on the District’s payroll procedures pertaining to salaries and wages leave accruals, and separation payments. As expected, the Comptroller expressed the opinion that the District accurately calculated and paid salaries and wages, and accurately recorded leave accruals and leave usage. The Comptroller noted two oversights by the District in regards to employee separation payments. The District has reviewed both notations with counsel for the District and the District’s Audit Committee. One oversight relates to payment of unused vacation leave pay to a former Superintendent upon his departure. This payment is routinely included in contracts with administrators, but was not a benefit contained in the cited contract, and was errantly paid based upon a good faith mutual misunderstanding between the Board and the retiring superintendent. The District has already secured a written commitment by the former Superintendent to voluntarily refund the entirety of the separation payment.

The second oversight relates to the payment of an early retirement incentive to an employee, which was conditioned on that employee’s retirement. The payment of the incentive in exchange for the employee’s retirement provided the District a long-term net financial gain. However, the District acknowledges the oversight, as the technical requirements of the collectively bargained incentive were not met in this circumstance. The District has preemptively designed and began implementing procedures to strengthen its oversight of retirement incentive allocations moving forward.

We believe the taxpayers in our School District recognize that the Board and Administration are transparent with the public regarding the finances of the District. The Board and Administration hold numerous public meetings concerning the payroll and budget throughout the year. These meetings include discussions about payment of employee wages, including leave accrual and separation payments. The Board and Administration takes great pride in having open discussions with the public regarding the finances of the district, and will seek to incorporate the Comptroller’s findings to continually improve its payroll procedure.

**Comptroller Recommendation 1:**

Direct the District’s attorney to review the separation overpayments identified in the Comptroller’s report and take whatever appropriate action within the law to recover those funds.

**District Response:**
The Comptroller’s Draft Audit Report cites two separation overpayments, each of which has been examined by the District. Counsel for the District have reviewed the concerns, explored the appropriate actions in response to each circumstance, and the District has identified and implemented appropriate procedures to prevent future occurrences.

The first issue cited is the District’s payment of $6,962 to a former Superintendent for unused vacation time upon the expiration of his contract on June 30, 2014. This benefit is routinely provided in administrators’ contracts, but was not specifically authorized in the former Superintendents contract. The Board and Superintendent understood the contract was silent on the matter but were advised (mistakenly but, in good faith) by a former business official that he believed the payment was nonetheless authorized under provisions of the New York Labor Law. The board then acted to approve the payment with that advice in mind. The District did not confer with its counsel about the proposed payment or the applicability of NY Labor Law at the time.

Upon reviewing the matter as cited in the draft audit report with counsel for the District, and with counsel’s subsequent assistance, the District has already secured a written commitment from the former Superintendent for the voluntary refunding of the entire overpayment.

The second and final overpayment issue cited is the District’s payment of a retirement incentive to an employee, conditioned on the employee’s retirement, to provide the District long-term financial benefit. This collectively bargained retirement incentive is designed to provide payments for unused sick leave for employees who have 30 years of service in the New York State Teachers’ Retirement System, 10 years of which must result from District employment. The collective bargaining agreement also contains the requirement that the employee must have had to retire at the close of the school year during which he/she turns 62 years of age, or at the close of either of the two school years previous to that date. While three employees who received the incentive during the audit period met all requirements, one employee had exceeded the age requirement. Nonetheless, the granting of this benefit led to a net long-term financial gain for the District because the employee’s salary far exceeded the replacement cost, which ultimately adhered to the purpose of the retirement incentive. However, the District recognizes that the employee did not match all of the collectively bargained technical requirements. Thus the incentive should not have been granted to the particular employee without first securing the written waiver and consent of the union. Upon review with District counsel, the District has concluded that it does not have legal grounds to rescind the agreement, nor would doing so benefit the District financially in the long-term.

As recommended by the Comptroller’s Draft Audit Report, the District has reviewed both circumstances with counsel for the District, and secured written commitment for repayment where it has legal grounds to do so.

**Comptroller Recommendation 2:**

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**DIVISION OF LOCAL GOVERNMENT AND SCHOOL ACCOUNTABILITY**
Evaluate the eligibility review process for separation payments and determine if it is sufficient to avoid unauthorized separation payments. Formalize a process to govern separation payments that includes the maintenance of supporting documentation and the review of eligibility requirements.

**District Response:**

The Board has followed the Comptroller’s recommendation to examine its procedures relating to separation payments.

The District has worked with its Audit Committee and counsel to improve the review and recordkeeping of the separation payment process.

Specifically, with respect to early retirement incentives, the District has already designed and began implementing procedures to strengthen oversight. This process will evaluate eligibility for the early retirement incentive based on four factors, with added oversight requirements, as set forth below:

1. Total years of service in NYSTRS – verified by consulting the NYSTRS Member Service Credit Report.
2. NYSTRS Tier - verified by the consulting the NYSTRS Member Service Credit Report.
3. Minimum of 10 years of service in the District – verified by Board of Education appointment date as found in the employee file.
4. Age – verified by consulting the employee file.

- Eligibility will be verified by at least two separate members of the District Office staff, including the School District Business Leader.

- An “Early Retirement Incentive Eligibility” form will be used to document the determination of eligibility and will be added to the employee’s personnel file.

The District is confident that the process outlined above will strengthen its oversight of retirement incentives, and is committed to continual improvement of all payroll procedures.

Pursuant to Comptroller guidance, the District has evaluated its eligibility review process, and implemented additional internal controls to maintain the requisite accuracy and oversight.

**Comptroller Recommendation 3:**

District officials and staff should follow the procedures developed to ensure that separation payments are made according to the terms of the negotiated employment contracts.

**District Response:**
The Board will follow the Comptroller's recommendation to confirm that District officials and staff follow the procedures developed to ensure that separation payments are made according to the terms of the negotiated employment contracts.

As required by Board Policy #4013(III), the District will implement internal assessments, including review of financial policies and procedures, testing, and evaluation to confirm that District officials and staff are following procedures related to separation payments. The Board of Education will monitor the compliance through review of reports, prepared at least semi-annually as required by Board Policy, which analyze significant risk assessment findings, recommend changes for strengthening controls and reducing identified risks, and specify time frames for implementation of such recommendations.

The Board will continue to monitor the implementation of financial procedures by officials and staff, will seek advice of its counsel where necessary, in compliance with Board Policy and as recommended by the Comptroller.

**Conclusion:**

We would like to thank the Comptroller's Office for their thoroughness and professionalism during the time they spent in Canastota.

The audit provides us assurance regarding the overall strength of our payroll procedures, and offers guidance to further strengthen our procedures, including the recommended strengthening of our separation payment evaluation process. We have addressed in this response our plans to implement these recommendations, and have already taken action to address the specific oversights described in the Comptroller’s Draft Audit Report. The Board of Education and Administration of the Canastota Central School District will continue to strive to ensure that the District’s finances are administered in a manner that inspires public trust and confidence.

Marian Cerio  
Board President

June C. Clarke  
Superintendent of Schools
APPENDIX B

OSC COMMENTS ON THE DISTRICT’S RESPONSE

Note 1

Our audit started on August 19, 2015, and we completed our onsite fieldwork on November 6, 2015. The audit scope period reflects the date range of the documents we examined.

Note 2

Article XII of the CBA with the teachers’ association included provisions for the payment of unused sick leave upon separation from the District. This is not part of the retirement incentive.

Note 3

The District paid retirement incentives to three employees, not four as stated in the response. Two of the employees met all the requirements for the retirement incentive. The third employee was not eligible for this payment, according to the requirements of the CBA (Article XX).
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 employees to gain an understanding of the payroll process.

- We tested salaries paid to assess whether they were accurate. By analyzing the payroll records, we categorized which employees were paid an annualized salary and which ones were paid by unit (hour or day) and selected a sample for each type.
  
    o We traced the annualized salaries totaling $1,127,683 of 26 employees to Board approvals. From the 239 annualized employees, we selected a random sample of 20. We also selected six additional employees who are either involved in the payroll process or work in the business office. These individuals represented higher risk because they were directly involved in the payroll process or record keeping for payroll or had positions of authority.

    o We compared timesheets and pay rates to the amounts paid totaling $7,552 for seven employees for two months. From the 189 nonannualized employees, we selected a random sample of 15 and one additional employee who is related to one of the business office employees. We selected two months at random (December and February). Seven of the 16 employees were paid during those two months.

- We reviewed bank statements and disbursement records to identify separation payments made during our audit period. We traced these to CBAs, individual employment contracts and leave records to assess whether the payments were authorized and computed correctly.

- We verified whether leave accruals were appropriate for 22 employees. We selected a judgmental sample by obtaining a proportionate number of employees from the four contract types (three bargaining units and individual contracts) and compared leave accruals credited to the specific contracts.

- We compared timesheets and leave requests for one pay period, which had 233 absences, to leave records.

- We verified whether 25 new employees were bona fide. We analyzed payroll records and found there were 61 new employees. We then reviewed Board minutes to verify whether the 25 were actual employees approved by the Board.

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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DIVISION OF LOCAL GOVERNMENT
AND SCHOOL ACCOUNTABILITY

Andrew A. SanFilippo, Executive Deputy Comptroller
Gabriel F. Deyo, Deputy Comptroller
Tracey Hitchen Boyd, Assistant Comptroller

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