

# Bay Shore Union Free School District

## Procurement

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**JANUARY 2019**

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OFFICE OF THE NEW YORK STATE COMPTROLLER  
Thomas P. DiNapoli, State Comptroller

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# Report Highlights

## Bay Shore Union Free School District

### Audit Objective

Determine if District officials approved purchases before items were ordered and if competition was sought for goods and services not subject to competitive bidding.

### Key Findings

District officials did not:

- Seek competition for 16 of 20 professional service providers paid approximately \$1.42 million.
- Obtain quotes for goods and services for 19 purchases totaling \$70,634, as required by the District's purchasing policy.
- Ensure that purchases of goods and services totaling \$22,899 were made with prior approval, resulting in confirming purchase orders (POs).

### Key Recommendations

District officials should:

- Follow the District's procurement policy that requires the use of request for proposals to solicit professional services.
- Obtain verbal or written quotes when required by the purchasing policy.
- Issue and have approval for POs prior to ordering goods and services.

District officials agreed with our recommendations and indicated they planned to initiate corrective action.

### Background

The Bay Shore Union Free School District (District), located in the Town of Islip in Suffolk County, is governed by the Board of Education (Board), which is composed of five elected members. The Board is responsible for the general management and control of the District's financial and educational affairs.

The Superintendent of Schools (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 designates a purchasing agent to approve all purchases and to ensure that proper documentation is present and that all purchases comply with the District's purchasing policy.

#### Quick Facts

Employees	1,448
Enrollment	5,872
2017-18 Budgeted Appropriations	\$152 million
Payments to Professional Service Providers	\$1.95 million

### Audit Period

July 1, 2016 – March 31, 2018

# Procurement

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The District's Board-adopted procurement policy requires the solicitation of competition before awarding professional service contracts. It also requires District officials to take measures to ensure that a highly qualified professional is secured through prudent and economical use of public money and that designated staff prepare written requests for proposals (RFPs) that are maintained for at least seven years.

The District's procurement policy requires quotes, within certain dollar thresholds, when procuring goods and services below the bidding threshold. Documentation will include notations of verbal quotes while written quotes must be retained and submitted to the purchasing agent for review. The policy does not require quotes for emergency or sole source purchases. The policy also does not require District officials to document on the claim why it would be considered an emergency or sole source purchase.

The District generally requires requisition forms for purchases that list the goods or services to be purchased, the quantities and dollar amounts, budget codes and price quotes. These forms are reviewed and signed by the purchasing agent authorizing the purchase. The signed forms are forwarded to the Business Office where purchase orders (POs) are issued.

## **How Should a School District Procure Goods and Services?**

New York State General Municipal Law (GML)<sup>1</sup> requires that local governments adopt written policies and procedures governing the procurement of goods and services, such as professional services, that are not subject to the competitive bidding requirements. GML states that goods and services that are not required by law to be bid must be procured in a manner to assure the prudent and economical use of public money in the taxpayer's best interest. It further provides that the board require in its policies and procedures that, with certain exceptions, the district secure alternative proposals or quotes for goods and services through the use of written requests for proposals (RFPs), written quotes, verbal quotes or any other method of procurement.

A district's policies and procedures should define any exceptions and set forth circumstances when, or types of procurements for which the district has determined the solicitation of alternative proposals or quotes will not be in the district's best interests. GML also requires documentation for each decision taken in connection with each such method of procurement. These exceptions should be limited and properly justified in the public interest.

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<sup>1</sup> New York State General Municipal Law Section 104-b

Using a competitive method, such as an RFP process, helps ensure that the district obtains needed qualified professional services upon the most favorable terms and conditions and in the taxpayer’s best interest. Additionally, when professional services are procured, it is a prudent business practice to have a written contract or detailed Board resolution, to provide both parties with a clear understanding of the services to be provided and the time frames and compensation for the services.

Furthermore, POs should be issued prior to the purchase of goods or services to ensure that the purchases are authorized and preapproved and that adequate funds are available. Confirming POs are issued after goods or services have been ordered or received. District officials should strictly limit the use of confirming POs to emergency purchases because such purchases circumvent the approval and price verification features of the purchase approval process.

### Requests For Proposals Are Not Always Used to Solicit Professional Services

We reviewed the District’s procurement of services from 20 professional service providers paid \$1.95 million during our audit period. District officials did not seek competition for the services of 16 professional service providers who were paid \$1.42 million. District officials sought competition for three service providers paid \$144,297.<sup>2</sup> The remaining service provider paid \$380,169 was procured through the New York State Education Department.

**Figure 1: Professional Services Procured Without Competition**

	Professional Services	Payments
1	Architect	\$530,962
2	Physical Therapist	\$165,443
3-4	Legal	\$145,941
5-6	Behavioral/Psychological Evaluation	\$144,153
7-8	Environmental Consulting	\$122,068
9	Information Technology	\$120,229
10	Occupational Therapist	\$98,536
11	Engineering	\$27,759
12	Bond Counsel	\$27,445
13	Actuary	\$19,800
14	Medical	\$8,750
15	Special Education	\$6,318
16	Asset Evaluation	\$4,490
	<b>Total</b>	<b>\$1,421,894</b>

<sup>2</sup> Two accountants paid a total of \$98,380 and a physician paid \$45,917.

Although the District policy did not provide any exception to soliciting RFPs for professional service providers, District officials had various explanations. For example, RFPs were not sent for architectural services because the architect was working on a project since 2002. Therefore, hiring a different architect to take over the project would be very difficult and costly. District officials also told us that RFPs were not always issued when procuring professionals for special education services because of the sensitive nature of finding a provider that can meet the needs of a particular child. Additionally, they did not solicit RFPs for the school attorney. The Assistant Superintendent told us that there are only about three attorneys that represent school districts and she did not feel comfortable with the other two attorneys. She also said that she did not feel it is necessary to issue RFPs in all instances. However, she did agree that the District officials should document the reason for not using RFPs.

The District's failure to solicit competition for professional services may result in obtaining services on unfavorable terms and conditions, and give the appearance that professional service providers are selected based on favoritism. Furthermore, the Board cannot be certain that the lowest rate is being charged for services.

### **The District Did Not Have Written Agreements or Board Resolutions for Some Professional Service Providers**

We reviewed the procurement documents for the 20 professional service providers and found that the District did not have written agreements signed by the Board or Board resolutions for eight professional providers who were paid a total of \$739,464 during the audit period.<sup>3</sup>

**Figure 2: Professional Services Without Contracts or Board Resolutions**

	<b>Professional Service</b>	<b>Payments</b>
1	Architect	\$530,962
2-3	Environmental Consulting	\$122,058
4	Engineering	\$27,759
5	Bond Counsel	\$27,445
6	Actuary	\$19,800
7	Legal	\$6,950
8	Asset Valuation	\$4,490
	<b>Total</b>	<b>\$739,464</b>

<sup>3</sup> All eight professionals were included in Figure 1 because there was also no RFPs issued to solicit competition.

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One of the two environmental consultants listed in Figure 2,<sup>4</sup> the actuary, the asset valuation company and the engineer, with payments totaling \$164,950, had contracts that were signed either by Assistant Superintendent for Business or the Chief Accountant but were not signed by the Board. Although the Board did not approve the contracts or authorize them by resolution, the payments made were in accordance with the agreements signed by District officials. The remaining four professional service providers, who received payments totaling \$574,514, had no documented agreed-upon rate of compensation. Therefore, the Board could not be assured of the contract price.

The lack of written contracts or detailed Board resolutions to describe the services to be provided and the basis for compensation prevents an audit of the claims to determine if the fees charged have been authorized. There is also a greater risk that the District will pay for services that it has not received or for services that do not comply with agreed-upon conditions and rates.

### **Quotes Are Not Always Obtained**

We examined the payment records of 30 vendors who were paid a cumulative total of \$212,724 in the 2016-17 fiscal year to determine if District officials obtained competitive quotes as required by the District's purchasing policy. We reviewed one invoice from each vendor totaling \$96,609 and found that the District did not obtain quotes for 19 purchases totaling \$70,634. For example, the District did not obtain quotes for maintaining a professional software license costing \$2,593 because the software was required by an environmental contractor that the District was doing business with and is therefore sole source. Additionally, officials did not obtain quotes for the cost of a sign totaling \$1,161. District officials stated the sign installation was an emergency to prevent the students from drinking water. While these are reasonable explanations for not seeking competition, proper documentation was not maintained. Contributing to the lack of documentation is the Board's failure to establish documentation requirements to substantiate that a purchase is an emergency or sole source purchase and therefore, an exception to seeking competition. Furthermore, the District paid a vendor \$1,020 for the repair of a generator and \$3,924 to rent instruments from a music store. However, no quotes were obtained and District officials could not explain why they did not seek competition.

When District officials do not consistently adhere to the District's written policies and procedures for obtaining competitive quotes for goods and services not subject to competitive bidding, they do not have adequate assurance that the District is receiving the best price for the items purchased. Additionally, when

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<sup>4</sup> The environmental consultant was paid \$112,901.

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documentation is not maintained for exceptions to seeking competition, there is no assurance that the purchasing policy is being followed.

### **Purchases Were Not Always Properly Approved Before Goods and Services Were Received**

We selected 40 POs which had 126 invoices totaling \$366,712 to determine if POs were properly issued authorizing goods and services before they were received. We found that 33 POs, with 64 invoices totaling \$212,264, were properly approved. However, we found that seven POs had 17 of 62 invoices, totaling \$22,899, dated before the PO was approved and therefore, were confirming POs.

Two of the seven POs totaling \$19,164, had one invoice each, which were both dated after the goods and services were received. The remaining five POs, totaling \$135,284 with a total of 60 invoices, had 15 invoices totaling \$3,735 that were confirming POs. Some of the invoices were dated, or goods and services were received, before the PO was prepared and some invoices were not properly approved prior to receipt of the goods and services. For example:

- One invoice was for a contractor who provided land survey and environmental consulting services. The contractor billed the District \$17,530 on November 17, 2016 and the PO was prepared on November 18, 2016.
- Five invoices totaling \$613 were for payment of cafeteria food with invoice dates ranging from July 7, 2016 through July 18, 2016. The purchase order was approved on July 25, 2016. District officials informed us that the Board had approved the contract with the vendor prior to the goods being ordered. However, a purchase order is still required for the purchasing agent to approve the purchase and assure that price quotes are correct and that there is sufficient funds in the budget code.

The remaining 45 invoices from the five POs totaling \$131,549 were for goods and services that had been properly authorized prior to the goods and services being received.

Because District officials did not consistently adhere to the District's procedures for approving purchases before goods and services are procured, they do not have adequate assurance that the District is receiving the best price for the items purchased, and that sufficient funds are available for each budget code, and if not, for budget amendments to be made as needed.



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## What Do We Recommend?

The Board should:

1. Enter into written contracts or approve detailed Board resolutions for all individuals and firms that provide professional services to the District. These contracts and resolutions should clearly stipulate the services to be provided and the basis for compensation.
2. Consider revising the purchasing policy to require documentation to substantiate that a purchase is an emergency, sole source or another exception to seeking competition for purchases under the bidding threshold.
3. Consider establishing a policy and written procedures that require the use of POs and restrict the use of confirming POs to documented emergency situations.

District officials should:

4. Issue RFPs to solicit competition when procuring professional services, as required by the District's procurement policy.
5. Obtain verbal and written quotes as required by the District's procurement policy for goods and services below the bidding threshold.
6. Ensure that POs are issued prior to ordering goods and services.

# Appendix A: Response From District Officials



## Bay Shore Union Free School District

DISTRICT ADMINISTRATIVE OFFICES  
75 WEST PERKAL STREET, BAY SHORE, NEW YORK 11706  
Phone (631) 968-1115 Fax (631) 968-4131

### Board of Education

Guy Leggio, President  
Susan Gargan, Vice President  
Andrew A. Arcuri  
Louis R. Bettinelli  
Craig Brewer

**Mr. Joseph C. Bond**  
*Superintendent of Schools*

December 27, 2018

Office of the State Comptroller  
Division of Local Government and  
School Accountability  
PSU – CAP Submission  
110 State Street, 12<sup>th</sup> Floor  
Albany, NY 12236

RE: Bay Shore Union Free School District  
Procurement, Report of Examination 2018M-212, 7/1/16-3/31/18

Dear Sir/Madam:

The Bay Shore Union Free School District is in receipt of the draft audit report, "Procurement", prepared by the Office of the New York State Comptroller.

In response, we respectfully submit the attached certified Resolution and Corrective Action Plan which was adopted by the Bay Shore Schools Board of Education on December 19, 2018.

We would like to thank the auditors for their patience and professionalism.

Respectfully submitted,

Joseph C. Bond  
Superintendent of Schools

JB/vw  
attachment



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**BOARD OF EDUCATION  
BAY SHORE UNION FREE SCHOOL DISTRICT  
BAY SHORE, NY  
December 19, 2018**

**ASSISTANT SUPERINTENDENT FOR BUSINESS**

**TOPIC: New York State Audit Report of Examination, *Procurement*  
Corrective Action Plan**

The Office of the NYS Comptroller conducted an audit of the Bay Shore Union Free School District 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.

The draft of said audit was released on December 5, 2018 as Report of Examination 2018M-212, *Procurement*, for the period July 1, 2016 thru March 31, 2018. School districts are required to prepare a corrective action plan addressing each recommendation noted in the report.

The Corrective Action Plan prepared to address each recommendation is attached as Pages C-5a and C-5b. A copy will be appended to the District's written response and placed on file with the Office of the New York State Comptroller.

**RECOMMENDATION:** That the Bay Shore Schools Board of Education accept and place on file the Corrective Action Plan for the Bay Shore Union Free School District as related to the Office of the New York State Comptroller's audit 2018M-212 entitled *Procurement* for the period July 1, 2016 – March 31, 2018.



# Bay Shore Union Free School District

DISTRICT ADMINISTRATIVE OFFICES  
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## Board of Education

Guy Leggio, President  
Susan Gargan, Vice President  
Andrew A. Arcuri  
Louis R. Bettinelli  
Craig Brewer

**Mr. Joseph C. Bond**  
*Superintendent of Schools*

## CERTIFICATION

I, Nadine Summers, District Clerk of Bay Shore Union Free School District, hereby certify that the Board of Education, at their meeting, December 19, 2018, accepted and placed on file the *Corrective Action Plan* for the Bay Shore School District for the period of July 1, 2016 thru March 31, 2018. The audit was conducted pursuant to the Commissioner of Education's authority under 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.

**Motion was made by Susan Gargan, seconded by Craig Brewer, Andrew A. Arcuri, Lou Bettinelli, and Guy Leggio voted in favor of the resolution.**

(S E A L)

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Nadine S. Summers

\_\_\_\_\_  
January 2, 2019

Date

(DC\certif-Audit)



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## BAY SHORE UNION FREE SCHOOL DISTRICT

### CORRECTIVE ACTION PLAN

#### PROCUREMENT

REPORT OF EXAMINATION 2018M-212, 7/1/16 – 3/31/18

Oversight Agency: Office of New York State Comptroller

The Bay Shore Union Free School District respectfully submits the following Corrective Action Plan in response to the Report of Examination (2018M-212) entitled “Procurement” for the period July 1, 2016 – March 31, 2018.

#### RECOMMENDATIONS

- 1.) **Recommendation:** The Board should enter into written contracts or approve detailed Board resolutions for all individuals and firms that provide professional services to the District. These contracts and resolutions should clearly stipulate the services to be provided and the basis for compensation.  
**Action Taken:** We concur with the recommendation. We agree with these best practices, and we will endeavor to implement this moving forward. The Assistant Superintendent for Business and the Purchasing Agent will be responsible for the implementation of action immediately.
- 2.) **Recommendation:** The Board should consider revising the purchasing policy to require documentation to substantiate that a purchase is an emergency, sole source or another exception to seeking competition for purchases under the bidding threshold.  
**Action Taken:** We concur with the recommendation. We spoke to the Purchasing Agent who will review purchase orders to ensure proper documentation substantiates any exception. In addition, the Purchasing Policy will be reviewed with the Board of Education. The Purchasing Agent will responsible for implementation of action immediately.
- 3.) **Recommendation:** The Board should consider establishing a policy and written procedures that require the use of POs and restrict the use of confirming POs to documented emergency situations.  
**Action Taken:** We concur with the recommendation. The Purchasing Policy will be reviewed with the Board of Education for any necessary updates. The Assistant Superintendent for Business will be responsible for this action with an anticipated completion date of June 30, 2019.
- 4.) **Recommendation:** The District should issue RFPs to solicit competition when procuring professional services, as required by the District’s procurement policy.  
**Action Taken:** We understand the nature and intent of the comment. We will consider this recommendation when the Purchasing Policy is under review with the Board of Education. The Assistant Superintendent for Business will be responsible for implementation with an anticipated completion date of June 30, 2019.

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- 5.) **Recommendation:** The District should obtain verbal and written quotes as required by the District's procurement policy for goods and services below the bidding threshold.  
**Action Taken:** We concur with the recommendation. The Purchasing Agent will require documentation for verbal and written quotes to be attached to the claims. The Purchasing Agent will be responsible for implementation of action immediately.
- 6.) **Recommendation:** The District should ensure that POs are issued prior to ordering goods and services.  
**Action Taken:** We concur with the recommendation. The Purchasing Agent requires purchase orders to be issued prior to goods and services being ordered. Any confirming purchase orders are documented by the Claims Auditor and presented monthly to the Board of Education. The Chief Accountant will be responsible for implementation of action immediately.

## Appendix B: Audit Methodology and Standards

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We conducted this audit 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. To achieve the audit objective and obtain valid audit evidence, our audit procedures included the following:

- We interviewed District officials and employees and reviewed relevant laws and the District's purchasing policy and procedures to gain an understanding of the procurement process.
- We reviewed electronic disbursement data for the audit period and sorted the data to select the population of purchases that could have been made using RFPs, quotes and confirming purchase orders.
- To obtain our sample for the RFP test, we removed all vendors from the cash disbursement listing that were not professionals. For those we were uncertain about, we contacted District officials to get clarification as to whether or not the vendors were professional service providers. We identified 98 professional service providers paid \$5.8 million during the audit period. We then judgmentally selected 20 providers who were paid \$1.9 million (34 percent of total payments to the 98 providers). We picked at least one provider from the various services that were provided by professionals. We requested written contracts and Board resolutions for each provider. We requested RFPs for each of these providers. We then selected the highest payment made in 2016-17 to each of those 20 providers. We reviewed the corresponding invoice to determine if the provider was paid in accordance with Board-approved rates.
- For the quotes testing, we selected claims for the 2016-17 fiscal year from the electronic disbursement data. We removed vendors with annual payments that were at or above the bidding threshold. We also eliminated payments made to other schools for resident students, payroll, Medicare payment for retirees, and reimbursements made to employees, utilities, retirement contribution payments and annual payments to vendors that were below the \$1,000 quote threshold required by the District's procurement policy. We identified 295 vendors who were collectively paid \$1.4 million in 2016-17. We then applied a random number generator to select 30 vendors. The 30 vendors were paid a cumulative total of \$212,724 in 2016-17 which is 15 percent of the \$1.4 paid to the 30 vendors. We selected the highest payment made to the each of the 30 vendors and reviewed all corresponding claims for evidence of written or verbal quotes.
- We then reviewed the 30 claims to determine if officials obtained quotes as required by the District policy. For purchase contracts ranging from \$1,000 to \$5,000 and for public works contracts ranging from \$1,000 to \$10,000, District staff must obtain a minimum of three verbal or written quotes; for purchase contracts ranging from \$5,000 to \$20,000, and public works

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contracts ranging from \$10,000 to \$35,000, three written quotes must be obtained.

- To obtain the sample for our test of confirming POs, we obtained the District's cash disbursements listing for the period July 2016 to January 2018 and for February 2018 to March 2018. We eliminated all payments that did not have a PO. We also eliminated all duplicate POs. We found that there were 5,227 POs totaling \$81 million for the audit period. We then applied a random number generator to select 40 POs. To select 35 purchase orders, we applied a random number generator to the cash disbursement listing (which was itemized by POs from July 2016 through January 2018). We also applied a random number generator to the cash disbursements listing for February and March 2018 itemized by POs to select the remaining five POs. If selected, we eliminated POs totaling less than \$1,000. The random number generator selected 40 POs totaling \$366,712. We compared the PO approval date to the day the invoice was prepared to bill for goods and services received to determine if the purchase was authorized prior to the receipt of goods and services.

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

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.

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, pursuant to Section 35 of General Municipal Law, Section 2116-1(3)(c) of New York State Education Law and Section 170.12 of the Regulations of the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the 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. We encourage the Board to make the CAP available for public review in the Clerk's office.



## Appendix C: Resources and Services

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### **Regional Office Directory**

[www.osc.state.ny.us/localgov/regional\\_directory.pdf](http://www.osc.state.ny.us/localgov/regional_directory.pdf)

### **Cost-Saving Ideas** – Resources, advice and assistance on cost-saving ideas

[www.osc.state.ny.us/localgov/costsavings/index.htm](http://www.osc.state.ny.us/localgov/costsavings/index.htm)

### **Fiscal Stress Monitoring** – Resources for local government officials experiencing fiscal problems

[www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm](http://www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm)

### **Local Government Management Guides** – Series of publications that include technical information and suggested practices for local government management

[www.osc.state.ny.us/localgov/pubs/listacctg.htm#lmgm](http://www.osc.state.ny.us/localgov/pubs/listacctg.htm#lmgm)

### **Planning and Budgeting Guides** – Resources for developing multiyear financial, capital, strategic and other plans

[www.osc.state.ny.us/localgov/planbudget/index.htm](http://www.osc.state.ny.us/localgov/planbudget/index.htm)

### **Protecting Sensitive Data and Other Local Government Assets** – A non-technical cybersecurity guide for local government leaders

[www.osc.state.ny.us/localgov/lgli/pdf/cybersecurityguide.pdf](http://www.osc.state.ny.us/localgov/lgli/pdf/cybersecurityguide.pdf)

### **Required Reporting** – Information and resources for reports and forms that are filed with the Office of the State Comptroller

[www.osc.state.ny.us/localgov/finreporting/index.htm](http://www.osc.state.ny.us/localgov/finreporting/index.htm)

### **Research Reports/Publications** – Reports on major policy issues facing local governments and State policy-makers

[www.osc.state.ny.us/localgov/researchpubs/index.htm](http://www.osc.state.ny.us/localgov/researchpubs/index.htm)

### **Training** – Resources for local government officials on in-person and online training opportunities on a wide range of topics

[www.osc.state.ny.us/localgov/academy/index.htm](http://www.osc.state.ny.us/localgov/academy/index.htm)

## Contact

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