

# Wyandanch Union Free School District

## Professional Services, Administrative Expenses and Fuel Inventory

AUGUST 2018



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

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# Report Highlights

## Wyandanch Union Free School District

### Audit Objective

Determine if:

Wyandanch Union Free School District (District) officials used competitive methods to procure professional services.

Expenses for conferences attended by Board of Education (Board) members and cell phones were supported and necessary.

District officials effectively monitored fuel inventories.

### Key Findings

- District officials:
  - Did not use competitive methods to select nine professionals paid a total of \$849,696.
  - Could have saved \$3,562 if they had used federal per diem guidelines, \$480 if they did not exceed their policy maximum, \$1,077 if they did not pay for unauthorized travel dates and \$144 if they did not pay for unnecessary costs.
  - Did not account for 20 and 73 percent of the gasoline and diesel fuel inventories, respectively, totaling \$4,433.
- Expenses for cell phones totaling \$7,250 (23 percent) were not properly approved, documented or necessary.

### Key Recommendations

- Revise the District's policy to indicate which and when competitive methods will be used for professional services.
- Ensure that expenses for Board conference travel and cell phones are properly documented, necessary and supported.
- Develop procedures to account for fuel inventories.

District officials generally agreed with our recommendations and indicated they are in the process of taking corrective action.

### Background

The District is located in the Town of Babylon in Suffolk County. The seven-member Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is responsible for the day-to-day management of the District including budget development. The Assistant Superintendent for Business oversees business operations.

#### Quick Facts

Employees	541
Enrollment	2,632
2017-18 Budgeted Appropriations	\$68,730,714

### Audit Period

July 1, 2015 – May 31, 2017.

# Professional Services

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## How Should a School District Procure Professional Services?

Competitive bidding is not required for the procurement of professional services involving specialized skill, training and expertise, the use of professional judgment or discretion and/or a high degree of creativity. While the District is not legally required to competitively bid professional services, seeking competition is an effective way to ensure that the District procures services in the most prudent and economical manner. The Board should adopt written policies and procedures for procuring goods and services that are not subject to competitive bidding that require the use of written requests for proposals or similar methods of procurement. A request for proposal (RFP) generally provides detailed information concerning the type of service to be provided, including minimum requirements and the evaluation criterion that will govern the contract award. In addition, District officials should document justification for situations when seeking competition would not be in the best interest of the taxpayers. Further, a school district is required to use a competitive RFP process to select an external audit firm. It may engage the selected firm annually for up to five years, at which point it must repeat the RFP process.

## The Board Did Not Always Solicit Competition for Professional Services

The Board adopted a purchasing policy in January 2006. However, the policy does not address the procurement of professional services. The District paid 48 professional service providers a total of \$2,122,951. We reviewed documentation for 13 professional service providers<sup>1</sup> who were paid a total of \$1,469,263 and found the Board did not seek competition when procuring the services of nine providers who were paid a total of \$849,696.

Because District officials did not maintain adequate documentation to support their efforts and rationale, we inquired with District officials who explained they selected providers without seeking competition for various reasons, including past experience with a provider, recommendations made by a Board member or time constraints. For example, at the August 17, 2016 meeting, the Board approved the selection of an engineer based on one proposal and the recommendation from their architect. District officials indicated they did not request or consider other proposals because of time constraints related to the installation of portable classrooms. However, the architect was hired in April 2016 and the portable classrooms were purchased in May 2016, more than three months before an engineer was selected at the August 17, 2016 meeting.

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<sup>1</sup> Professional service providers included an architect, an engineer, a construction manager, an internal auditor, two external audit firms, an attorney, a financial advisor, a public relations firm, two information technology specialists and two consultants.

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Additionally, the Board did not consistently seek competition for external audit services. Instead, the Board retained the services of the same external audit firm for at least 10 years, without any attempt at seeking competition. A Board member indicated they were aware of the requirement but thought it was only a recommendation and therefore simply continued with the same firm without seeking any other proposals. In May 2016, the Board issued an RFP for these services and awarded a five-year contract to a new firm.

When Districts do not seek competition for professional services or maintain documentation to support their efforts and rationale, District residents have no assurance that goods and services are procured in the most prudent and economical manner, acquired on the most favorable terms and conditions, and that procurements are not influenced by favoritism, extravagance, fraud or corruption.

### **What Do We Recommend?**

The Board should:

1. Consider revising the procurement policy to:
  - Indicate when and which competitive methods District officials should use to procure professional services.
  - Require documentation of actions taken, including any justifications for why it is not in the District's best interest to seek competition for professional services.
2. Continue to issue RFPs for external audit services at least once every five years.

# Administrative Expenses

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## How Can a Board Ensure Travel and Conference Expenses Are Supported and Necessary?

The District's travel policy, adopted in September 2006, provides that lodging costs cannot exceed the group rates quoted by the sponsoring agency, and in no case can exceed \$250 per night. The attendees will pay costs in excess of the applicable rates. The Board approves, by resolution, attendance at conferences and seminars, including authorized travel dates. When overnight travel is required, the Board resolutions that approve travel allow for arrival before and departure after the conference dates. The use of a personal vehicle is acceptable if it is convenient and the least expensive mode of travel; however, the traveler is required to submit a mileage log that must include miles driven. The mileage reimbursement rate is set at the District's annual reorganization meeting. The Board set a rate of 58 cents per mile for 2015-16 and 54 cents for 2016-17. All requests for reimbursement must be submitted using prescribed forms. Original, detailed and itemized receipts must be attached. In addition, school districts can often save on lodging costs by not exceeding the federal per diem guidelines.<sup>2</sup>

## Board Members Did Not Comply with Travel Requirements and Incurred Unnecessary Costs

Board approvals for attendance at conferences generally include the dates and locations of the conferences, maximum costs not to be exceeded and the Board members approved to attend. The Board authorized attendance at 14 conferences during the audit period, with total costs not to exceed \$107,342. At least one Board member traveled to 11 conferences at a total actual cost of \$41,825 and three trips were canceled. Nine of the 11 trips required overnight lodging.

Exceeding Approved Travel Dates — Board members exceeded the authorized travel dates on three trips, resulting in the District paying an additional \$1,077 for lodging and meals on dates not authorized. For example, an August 2016 Board resolution authorized all Board members to attend a three-day conference in Tampa, Florida in November 2016. The authorization approved a total of five days for each person, which included a day to travel to the destination and a day to travel home. Two of the four Board members arrived at the destination two days ahead of the conference instead of the one day authorized by Board resolution. The District paid the additional expenses for the extra day totaling \$589.

Lodging Expenses — Board members attended seven trips for which lodging costs exceeded federal per diem guidelines. The District could have saved a total of \$3,562 during the audit period if the policy required and the Board members

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<sup>2</sup> The U.S. General Services Administration (GSA) sets per diem rates for meals and lodging. These rates are based on location and are set by fiscal year, effective October 1st of each year. See [www.GSA.gov](http://www.GSA.gov).

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obtained lodging at federal per diem rates. Further, three of the seven trips exceeded the travel policy limit of no greater than \$250 per night, by a total of \$480 for the three trips combined.

Mileage Reimbursement— Two Board members requested reimbursement for the cost of transportation to and from airports with respect to four trips.<sup>3</sup> However, the Board members did not use the District’s approved personal vehicle reimbursement rates, or submit receipts from taxi or transportation companies. Instead, the Board members asked the District to pay friends or family members for pick-ups and drop offs at local airports, and the requests were submitted either on hand-written notes or typed in letters, to be made part of the supporting documentation for the claims. For example, one Board member requested an \$80 reimbursement because a friend traveled to and from local airports to drop off and pick up him and another Board member. Based on the approved mileage reimbursement rate of 54 cents per mile, the Board member was only entitled to a reimbursement of \$28. Reimbursements for the four trips totaled \$245; however, the Board members were only entitled to \$101 based on the Board-approved mileage rates, or \$144 less than they were actually reimbursed.

The failure to follow the District’s travel policy has resulted in the District incurring excess costs for travel and conferences. Additionally, the Board could likely save additional money by modifying the District’s travel policy to limit lodging costs to the rates in the federal per diem guidelines.

## **How Can a Board Ensure Expenses for Cell Phones Are Appropriate?**

Prudent business practices include adopting a cell phone policy that establishes guidelines to determine the business necessity for cell phones, and procedures to control and assign phones to users. The policy should include procedures for monitoring usage and performing routine reviews to assess that personal usage is identified and reimbursed to the District. The policy should identify proper and improper use, address all users and outline risks, such as liability for damage and loss limitations upon the District for paying for replacement equipment or components. In addition, the policy should clearly indicate that purchases be made using the normal purchasing process and establish procedures to ensure that phone service plans are preapproved and appropriate for service needs.

## **The District Did Not Ensure Cell Phone Expenses Were Authorized and for Business Purposes**

The Board adopted a telecommunications policy in June 2005, and has not updated it since that time. It requires the District to provide employees with

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<sup>3</sup> One Board member made one request and one Board member made three requests.

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monthly invoices, so they may perform a review of them and reimburse any charges not related to District business.

District officials are not monitoring the use of District owned cell phones to ensure that all expenses are reasonable and for necessary business purposes. For example, District officials are not providing cell phone users with monthly billing statements and no one is reviewing them to ensure that employees reimburse any charges not related to District business. Furthermore, the District's policy does not specify what constitutes necessary and reasonable business expenses. Additionally, the policy only pertains to employees and does not provide guidance or procedures for the control and assignment of cell phones to other users, including Board members. The policy also does not outline any risks or liability for damage and loss limitations upon the District for paying for replacement equipment or components. Further, the policy does not clearly indicate that purchases should be made using the normal purchasing process or outline procedures to ensure that cell phone users' service plans are preapproved and appropriate.

During the audit period, the District paid for 21 cell phone accounts used by administrators, employees and Board members, incurring \$30,926 in related expenses. There was inadequate documentation to support that costs totaling \$7,250 (or about 23 percent) were properly approved or necessary, as explained below.

Purchases of Equipment — Monthly billing statements included \$4,168 in charges for numerous purchases of equipment that ranged from \$15 to \$456. District officials explained that these were purchases of new or upgraded equipment such as cell phones, chargers and cases. The District did not obtain support for these charges nor was there any documentation attached to the invoices prior to the billing statements being approved for payment. Cell phone account administrators made the purchases by simply calling the vendor, which circumvented the District's purchasing process. As a result, there were no requisitions and the purchases were not approved in advance, which prevented the District from determining who actually made the purchases and may explain why Board members indicated they did not recall making these purchases. When the normal purchasing process is not followed, there is an increased risk that users will not be held accountable for any missing equipment associated with their accounts.

Monthly Charges Added to Plans — In addition to the individual monthly voice and data plans assigned to each user, seven of 21 user plans had other monthly features that cost the District \$1,582. Additional features included wireless hotspots, caller identification, international plans for phone calls, increased voice, text, data usage and insurance. District officials indicated that users could request additional features and that no preapproval was needed.

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Monthly Charges for Expenses Not Part of Plans — Fourteen cell phone users incurred fees totaling approximately \$1,500 for services that were not part of their individual monthly plans. These charges included information searches, long-distance, roaming, international and global minutes and data usage, enhanced messaging and overages for exceeding plan allowances. District officials believed the District was protected by the plan maximums shared by all users on the account. However, plan maximums are inadequate because District officials do not ensure that all expenses are for necessary and reasonable business purposes.

District officials indicated that most users could not make purchases or change their plan attributes by themselves; instead, there are certain wireless account “points of contact” that can add attributes to a user’s account or make purchases on their behalf. These points of contact include the technology director (as the primary account administrator), the Assistant Superintendent for Business and the network-systems engineer (as secondary account administrators), and the claims auditor (as a buyer). For example, if Board members wanted to add attributes to their individual plans, they would approach the claims auditor and direct her to do this through a verbal request. District officials such as the technology director explained that she would handle any such requests from employees she supervises within the Department and from the Superintendent.

Because Board members indicated they did not recall making equipment purchases, we observed all cell phone related inventory to account for the cell phone equipment associated with the 21 accounts active during the audit period. Fifteen individuals had a District issued cell phone with an active account. One account was active but there was no assigned user and no physical cell phone associated with it. The technology director said she created the account as part of a proposed disaster recovery plan. However, the District never implemented the plan but the District continued paying for the unused account each month with charges totaling \$1,394 for the audit period. Five accounts were terminated during the audit period. Two phones associated with the terminated accounts were returned to the District by the users but the District could not account for the remaining three phones. Upon our recommendation, District officials sent letters to the three individuals who last had possession of the phones (a current Board member, a former Board member and a former administrator) to recover the physical equipment or seek reimbursement.

Because the District did not adopt and enforce an appropriate cell phone policy, it incurred expenses for cell phone usage that were not properly approved, documented or necessary, and could not account for all the cell phones that were purchased at District expense.

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## What Do We Recommend?

The Board and District officials should:

3. Consider amending the travel policy to require that lodging costs not exceed the federal per diem guidelines. Any approved exceptions to policy should be documented.
4. Ensure that all days traveled are approved by Board resolution.
5. Ensure that mileage reimbursements are approved, in the best interests of the District and paid based on vehicle mileage at Board-approved rates or receipted charges from taxi or transportation companies.
6. Monitor cell phone usage to ensure that all charges made are reasonable and for necessary business purposes and that personal usage is identified and reimbursed to the District.
7. Amend the cell phone policy to:
  - Outline proper and improper use.
  - Address all users including Board members.
  - Provide guidance regarding liability for damage and loss limitations for purchases of new equipment.
  - Discontinue the practice of allowing purchases of equipment such as cell phones, chargers and cases to be made outside of the normal purchasing process.
  - Require periodic reviews of phone service plans and phones to ensure monthly features were preapproved, appropriate and business related and that costs are not incurred for unused accounts.
8. Review the cell phone statements and seek reimbursement for any missing equipment and questionable expenses that are not for reasonable and necessary business purposes.

# Fuel Inventory Accountability

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The District maintains two above ground fuel storage tanks for District owned buses and other vehicles. The tanks include one 500-gallon gasoline tank and one 1,000-gallon diesel fuel tank. Two pumps dispense fuel, one for each tank. During the audit period, the District purchased 12,867 gallons of gasoline and 55,309 gallons of diesel fuel at a total cost of \$104,158. Transportation department employees use fuel to operate 29<sup>4</sup> buses. Other department employees use fuel to operate 14 vehicles, including those driven by the Superintendent and the building and grounds supervisor, as well as seasonal equipment such as lawnmowers.

## How Can District Officials Safeguard Fuel Assets?

The Board is responsible for establishing policies and procedures to safeguard and account for fuel purchased by the District. An appropriate District official should oversee the fuel storage tanks and ensure that fuel supplies are safeguarded, accounted for and protected against loss, waste and misuse. Fuel supplies should be measured<sup>5</sup> before and after fuel deliveries to ensure the District pays for the correct number of gallons received. Inventory records should be kept for each fuel tank to account for fuel purchased and used, and the amounts that remain in the fuel tanks. Records should be periodically reconciled and District officials should investigate and resolve material discrepancies.

## District Officials Cannot Account for Fuel Inventory

The District has not developed fuel inventory records. In addition, District officials cannot identify who is responsible for overseeing fuel supplies. No one is required to be present during fuel deliveries or to measure the tanks before and after deliveries and District personnel do not record periodic fuel measurements. As a result, no one is maintaining inventory records or fuel consumption records or reconciling for fuel remaining to account for use.

Fuel dispensing log sheets are provided and available at each pump. These logs are intended to capture total fuel dispensed, by whom and for what purpose. However, District personnel are not consistently using them. We attempted to reconcile the District's usage records to purchases of fuel for March 2017. Because District personnel do not record periodic fuel measurements, we had to determine physical inventory levels at the beginning and end of March 2017 either by using stick readings taken by delivery drivers and recorded on the delivery invoices, or by delivery records that indicated the storage tanks were filled to capacity. Purchase records confirmed 819 gallons of gasoline and 3,363 gallons of diesel were available for use at a total cost of \$7,041. Based on the invoice

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4 One bus uses gasoline and 28 buses use diesel fuel.

5 For example, via the use of a measuring stick or tank gauge.

detail, 690 gallons of gasoline and 3,302 gallons of diesel were dispensed, but the usage records only accounted for 528 gallons of gasoline and 847 gallons of diesel fuel. Because no one is consistently recording the amount of fuel dispensed in the usage records located at each pump, District officials could not determine how the fuel was actually used and whether it was for authorized purposes. This resulted in 162 gallons of gasoline and 2,456 gallons of diesel fuel that were unaccounted for, or 20 percent of the available gasoline and 73 percent of diesel available at a total cost of \$4,433.

**Figure 1: Fuel Reconciliation March 2017**

Fuel Type	Gallons Available <sup>a</sup>	Documented Fuel Usage	Calculated Ending Inventory	Actual Ending Inventory	Gallons Unaccounted For	Percentage Unaccounted For
<b>Gasoline</b>	819	528	291	129	162	20%
<b>Diesel Fuel</b>	3,363	847	2,516	60	2,456	73%

<sup>a</sup> Gasoline was reconciled from March 1 through March 31 and diesel from March 1 through March 28. Delivery records indicate gasoline inventory on hand on March 1 and March 31, and diesel on March 1 and March 28.

Without appropriate records and periodic reconciliations to physical inventory, District officials have no assurance that the fuel purchased was used for appropriate purposes.

### What Do We Recommend?

District officials should:

9. Designate an individual to oversee the fuel inventory and ensure that someone is present to measure the tank levels before and after deliveries.
10. Develop procedures to ensure that fuel inventory is periodically measured, adequate usage records are maintained, and both are reconciled to fuel purchases.

# Appendix A: Response From District Officials



**WYANDANCH UNION FREE SCHOOL DISTRICT**  
Central Administration Building  
1445 Dr. Martin L. King, Jr., Boulevard  
Wyandanch, New York 11798-3997

BOARD OF EDUCATION

Mr. Charlie Reed, President  
Mrs. Nancy Holliday, Vice President  
Dr. Ronald Allen, Trustee  
Mrs. Shirley Baker, Trustee  
Mr. James Crawford, Trustee  
Mr. Ronald Fenwick, Trustee  
Mrs. Yvonne Robinson, Trustee

Stephanie Howard  
District Clerk  
631 870-0405  
Fax 631 510-3173

DISTRICT MAIN  
(AUTOMATED DIRECTORY)  
631 870-0400

CENTRAL ADMINISTRATION

Mary Jones, Ed.D.  
Superintendent of Schools  
631 870-0401  
Fax 631 491-8539

Gina Talbert  
Assistant Superintendent  
for Curriculum and Instruction  
631 870-0419  
Fax 631 491-1243

Idowu Ogundipe  
School Business Official  
631 870-0420  
Fax 631 491-8510

Kester Hodge  
Assistant Superintendent  
For Human Resources  
631 870-0410  
Fax 631 491-1210

Janice Gibson  
Assistant Superintendent  
For Pupil Personnel Services &  
Special Education  
631 870-0500  
Fax 631 491-8523

SCHOOLS

Wyandanch Memorial High School  
54 South 32<sup>nd</sup> Street  
Paul Sibbles, Principal  
631 870-0450  
Fax 631 491-8525

Milton L. Olive Middle School  
140 Garden City Avenue  
Kenya Vanterpool, Principal  
631 870-0525  
Fax 631 491-8570

Martin L. King Jr.  
Elementary School  
792 Mount Avenue  
Monique Habersham, Principal  
631 870-0555  
Fax 631 491-8573

Lafrancis Hardiman  
Elementary School  
792 Mount Avenue  
Shamika Simpson, Principal  
631 870-0580  
Fax 631 491-8572

Lafrancis Hardiman Annex  
30 Deforest Road  
Dix Hills, NY 11746  
Shamika Simpson, Principal  
631 870-0505  
Fax 631 491-8572

August 8, 2018

[REDACTED]  
[REDACTED]  
Hauppauge Regional Office of the State Comptroller  
Division of Local Government and School Accountability  
250 Veterans Highway  
Hauppauge, New York 11788

Dear [REDACTED]

Thank you for your efforts expended in examining and reviewing our Business practices in the Wyandanch Union Free School District (WUFSD). The suggestions that you have made for improvement have been noted, and we can assure you that your input and recommendations were well received.

The WUFSD has promptly, seriously and conscientiously reviewed the findings and recommendations of this audit. The Board of Education is currently reviewing its policies and is in the process of adopting them.

We will continue to do our utmost to assure that the Board of Education, the District's Management and staff comply with and implement the audit recommendations as well as those policies and procedures, which will be adopted and implemented in the very near future.

Thank you for your findings and recommendations.

Sincerely,

Mr. Charlie Reed  
President, Board of Education

c Board of Education Trustees  
Dr. Mary Jones, Superintendent of Schools

## 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 objectives and obtain valid audit evidence, our audit procedures included the following:

- We interviewed District officials involved in the procurement process for professional service providers.
- We reviewed the District's purchasing policy and procedures and evaluated their adequacy.
- We judgmentally selected 13 professional service providers out of a total population of 48 providers. We determined the population by reviewing cash disbursement data and researching to determine which vendors were professionals. We categorized each provider by the type of service, and selected one provider from each of the 11 categories and added the two external audit service providers. We determined whether Board resolutions were passed and RFPs were issued.
- We interviewed District officials to gain an understanding of the approval and payment of travel and conference expenses, and reviewed applicable policies, procedures and Board minutes.
- We reviewed Board minutes to determine the number of authorized conference and seminar events. We reviewed claim vouchers and other supporting documentation for all authorized events to determine how many conferences and seminars were attended, compared the dates of the conferences attended to the approved dates of attendance and determined whether the expenses were actual and necessary.
- We compared the amounts paid for hotels per claim vouchers to the per diem rates per the GSA.gov website for the specific regions in which the costs were incurred and to the travel policy maximum. We recalculated mileage reimbursement expenses to determine whether mileage was paid based on correct Board-approved mileage rates.
- We reviewed the District's telecommunications policy to assess its adequacy, and interviewed Board members and District officials to gain an understanding of the control and assignment of cell phones and procedures for monitoring expenses.
- We determined the total number of cell phone users from vendor invoices, and analyzed all invoices to determine and document expenses for usage, equipment purchases and overages.
- We observed all cell phone related inventory to account for the cell phone equipment associated with the 21 accounts active during the audit period.

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- We interviewed District officials to obtain an understanding of the procedures to account for fuel inventory and use, and to determine whether the procedures for the reconciliation of fuel inventory were sufficient.
  - Through observation and inquiry, we obtained an understanding of procedures for dispensing fuel, pump security and authorizations necessary to dispense fuel.
  - We reviewed fuel usage records and invoices and compared fuel delivered to documented fuel usage for a sample month to determine whether the District properly accounted for fuel used. We chose March because it had the most recent activity at the time we started our fieldwork.

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

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

Office of the New York State Comptroller  
Division of Local Government and School Accountability  
110 State Street, 12th Floor, Albany, New York 12236

Tel: (518) 474-4037 • Fax: (518) 486-6479 • Email: [localgov@osc.ny.gov](mailto:localgov@osc.ny.gov)

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

Local Government and School Accountability Help Line: (866) 321-8503

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**HAUPPAUGE REGIONAL OFFICE** – Ira McCracken, Chief Examiner

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