



Hancock Central School District School Lunch Operations

Report of Examination

Period Covered:

July 1, 2013 — April 14, 2015

2015M-176



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

November 2015

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 Hancock Central School District, entitled School Lunch Operations. 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 Hancock Central School District (District) encompasses the Towns of Hancock, Deposit and Tompkins in Delaware County. The District 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 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 two cafeterias, which are located in the high school and elementary school buildings. The cafeterias offer breakfast, lunch and à la carte foods to approximately 380 students and 150 employees. There are a total of five cafeteria staff, including a Food Service Manager who manages school lunch operations. The District's budgeted appropriations for the school lunch fund for the 2014-15 fiscal year were \$302,900, funded primarily with federal and State aid and revenue from the sale of food to students and employees.

President Harry S. Truman implemented the 1946 National School Lunch Act as a "measure of national security, to safeguard the health and well-being of the Nation's children." The National School Lunch Program (NSLP) is part of the Child Nutrition Program (CNP), regulated under the Child Nutrition Act (CNA) and funded through the United States Department of Agriculture (USDA). The CNP also funds programs for school breakfasts, after-school snacks and a summer meal program for children lacking a healthy diet. The School Breakfast Program was established by Congress as a pilot in 1966 and became a permanent program in 1975. In 1998, Congress expanded the NSLP to include cash reimbursement for snacks served in certain after-school educational and enrichment programs.

All schools that participate in these programs are required to offer free and reduced-price meals to low-income children, adhere to federal nutritional standards and implement wellness policies that promote healthy school environments. The USDA buys billions of dollars of commodity foods (unprocessed or partially processed foods) to provide schools participating in the NSLP with access to low-cost ingredients. Although the CNA has permanent authorization, it is reauthorized on a rolling basis every five years, giving Congress the opportunity to review and amend it. In 2010, the CNA was reauthorized under a new name, the Healthy Hunger-Free Kids Act.

Changes to both nutritional standards¹ and funding were included in this reauthorization.

In public schools, students pay for meals either at full price or through the free and reduced-price meal program of the NSLP. Any child at a school participating in the NSLP may purchase a meal. Children from families with incomes at or below 130 percent of the poverty level are eligible for free meals. Families with incomes between 130 and 185 percent of the poverty level are eligible for reduced-price meals, for which students can be charged no more than \$.40. For the 2014-15 school year, the federal reimbursement rates were \$.34 for each full-price meal, \$2.78 for a reduced-price meal and \$3.04 for each free meal. Schools in which 60 percent or more of the lunches in the second preceding school year were served free or at reduced-price received an additional \$.02 cents reimbursement for each free, reduced-price or paid meal served. Reimbursement amounts are increased annually to account for inflation.

Objective

The objective of our audit was to determine whether District officials are ensuring that meals offered to students are nutritious and prepared in the most economical and productive manner possible. Our audit addressed the following related question:

- Are District officials ensuring that meals offered to students are nutritious and prepared economically?

Scope and Methodology

We examined the District's school lunch operations for the period July 1, 2013 through April 14, 2015. We interviewed District and New York State Education Department (SED) officials in order to determine whether the meals served were nutritious. We reviewed staffing and financial information to determine if meals are prepared in a productive and economical manner. We also reviewed financial information back to July 1, 2011 for various cafeteria costs.

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 B, have been considered in preparing this report. District officials

¹ <http://www.gpo.gov/fdsys/pkg/FR-2012-01-26/pdf/2012-1010.pdf>

generally agreed with our recommendations and indicated they have initiated corrective action.

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.

School Lunch Operations

School districts are required to serve meals that comply with federally established nutritional guidelines. These meals should be served in the most economical means possible by charging the appropriate prices for meals and collecting all eligible aid. In addition, meals should be prepared with food obtained at the lowest reasonable cost and using optimal employee productivity. The production of meals over a specified period of time is a measure of the efficiency of the school lunch operation. The number of meals produced coupled with the staffing hours to produce those meals, also known as the meals per labor hour² (MPLH), provides the District with a measurable figure to gauge these aspects of its operation. Districts can use MPLH to make adjustments to operations to ensure staff members are preparing foods in the most productive manner possible. When meal costs and employee productivity are properly controlled and monitored, school lunch operations should function without subsidies from other District funds.

The District is serving nutritious meals to its students. However, the meals cost more to prepare than the revenue generated by the meal sales. In addition, the District's productivity level for MPLH is below the industry averages. Although the industry averages may not be achievable given certain District conditions, District officials can use the industry averages to monitor operations and work toward increasing productivity.

Nutritional Standards – The District offers nutritious meals to the students. The District's menus were certified by SED as being compliant with the new federal meal pattern requirements. The District receives an additional \$.06 per meal in federal aid for its compliance with these nutritional guidelines.

Meal Costs – The District served approximately 320 meal equivalents³ (ME) daily during the 2013-14 school year at a cost of approximately \$269,600. During our audit period, the District claimed and received the appropriate amount of available federal and State aid for school lunch operations. This is, in part, because cafeteria staff are knowledgeable regarding what constitutes a reimbursable meal and ensure that students are taking the necessary components for the

² Meals per labor hour is an industry-accepted standard used to determine the adequacy of staffing levels in a school food service operation.

³ An ME includes the conversion of the number of breakfast and à la carte revenues into an equivalent number of lunches. A single lunch is the standard by which any measures are calculated.

meal to qualify for aid.⁴ In addition, District officials take the necessary steps to enroll all eligible students in the free and reduced-price lunch program either through direct certification⁵ or the application process.

However, while the full-price rates charged to students and staff met minimum pricing guidelines established by State and federal agencies, the average costs to produce full-priced meals well exceeded the prices charged. For instance, over the last three fiscal years, the average cost to produce a meal was \$4.92, while the revenue, including aid was \$3.19, resulting in a \$1.73 loss per ME. Furthermore, a loss per ME has occurred in each of the last three school years:

Figure 1: Meal Costs Compared to Revenues Per ME

	2011-12	2012-13	2013-14	Average	% Change
Revenue per ME	\$3.04	\$3.14	\$3.38	\$3.19	11.2%
Cost of Food and Materials per ME	\$1.14	\$1.25	\$1.22	\$1.20	7.0%
Cost of Labor and Benefits per ME	\$3.72	\$3.97	\$3.46	\$3.72	-7.0%
Total Cost per ME	\$4.86	\$5.22	\$4.68	\$4.92	-3.7%
Profit/(Loss) per ME	(\$1.82)	(\$2.08)	(\$1.30)	(\$1.73)	
School Lunch Results of Operations ^a	(\$6,514)	\$31,439	\$175		
Results of Operations without General Fund Transfers	(\$106,514)	(\$129,804)	(\$134,825)		

^a The fund received an annual transfer from the general fund.

The costs to produce a meal have decreased by 3.7 percent while the corresponding revenues have increased by 11.2 percent. However, meal production costs are still outpacing the increase in revenues. This is due to a reduction in average daily MEs because of declines in participation. Student enrollment has remained fairly consistent, while the average daily ME per enrollment for the same period has decreased. The ME per enrollment for the school lunch program decreased from 98 percent in the 2011-12 school year to 87 percent in the 2013-14 school year. The decrease in ME per enrollment resulted in a 10.3 percent decrease in the number of daily MEs from 357 to 320 for the same period.

While the number of MEs served has declined, the overall cost per ME has decreased as well. However, over the last three years, the cost per ME for food and materials increased 7.0 percent from \$1.14 to \$1.22, or \$.08 per ME. Although the District uses a cooperative bid to purchase food and materials, uncontrollable factors often result in cost increases for food. For instance, the cost of food for any consumer, including the

⁴ Under federal guidelines, a reimbursable meal in an “offer” operation (used at the District) consists of a student choosing three out of five meal components with one half cup of fruit and vegetables required as part of the meal.

⁵ Direct certification is a process to certify all eligible students for free school meals without any application process if they reside in a household that receives supplemental nutrition assistance or Medicaid. Any school age child in the household is eligible for meals at no charge.

District, increases annually because of factors like weather disturbances⁶ or animal and crop diseases. According to the USDA, the Consumer Price Index (CPI) for food⁷ increased approximately 5.8 percent from the 2011-12 to 2013-14 school years, which represents approximately 82.2 percent of the increase in food costs the District experienced during this same period of time. This means that approximately \$.07 of the \$.08 increase in producing an ME was likely beyond the District's control.

Personal service and employee benefit costs have remained steady at approximately 75 percent of the total ME costs. For the 2013-14 school year, personal services were \$2.13 per ME and benefits another \$1.33 per ME, or \$3.46 of the \$4.68 ME cost.

As part of our audit work we compared the District's costs of salary and benefits per meal to districts similar in enrollment size, average daily participation (ADP) and staffing levels within our region.⁸ We found that the District has significantly higher per ME costs than other districts in our region. For example, the Cherry Valley-Springfield and Edmeston Central School Districts had personal services and benefits costs of \$1.95 and \$1.78 respectively, which is nearly half the cost of the District. Therefore, the majority of the costs of producing a ME in the District are driven by the personal service costs and benefits provided to employees.

Productivity – Industry standards for MPLH consider many factors, including the type of service being provided, production system, amount of convenience foods used, skill levels of employees and complexity of the menu. The District's cafeteria uses a conventional system⁹ for food preparation. MPLH standards for a conventional system with daily MEs of 301 to 400 range from a low of 14 to a high of 16. The District's MPLH for the 2013-14 school year¹⁰ was 13.69, which is slightly lower than industry standards.¹¹

⁶ A weather disturbance such as a drought can negatively impact the availability of certain products, resulting in price increases.

⁷ The USDA's Economic Research Service compiles CPI index series for industry and market segments. We used the CPI index series for food at elementary and secondary schools to calculate the CPI change for the three school years in our scope.

⁸ The region encompasses the nine counties serviced by the New York State Comptroller's Local Government and School Accountability Binghamton Regional Office: Broome, Chenango, Cortland, Delaware, Otsego, Schoharie, Sullivan, Tioga and Tompkins Counties.

⁹ A conventional system is one in which food is purchased in various processed stages from raw ingredients to some preprocessed foods, which will require additional processing before use. In contrast, a convenience system uses food items that have been preprocessed and may or may not require additional preparation before service.

¹⁰ This was calculated using just the staff members' standard work hours and does not consider any overtime or extra hours. The addition of overtime or extra hours would further lower the MPLH figure.

¹¹ The industry-standard range used is consistent with the District's system for food preparation.

When MPLH falls below the industry standards, adjustments to a multitude of factors can assist the operation in becoming more efficient. Such changes could include adjustments to the number and skill level of staff, the number of serving lines, the production methods and the complexity of menu items, or efforts to increase student participation. The two largest factors impacting MPLH are MEs and labor hours. If just looking at improving the District’s MPLH by adjusting labor costs, we determined District officials would need to reduce total annual labor hours by 2 percent to 15 percent, which could affect the District’s ability to serve quality, nutritious food. By just increasing MEs, the District would need to significantly increase the number of students and staff using the cafeterias to generate an additional seven to 54 daily MEs. Because it is not possible or practical for the District to achieve the industry standards by adjusting just one factor – reducing staff or increasing sales – by the amounts needed to reach the industry standards, it must consider adjusting multiple factors in order to move towards the MPLH industry standards.

Fiscal Impact – The District reported deficits in its school lunch fund totaling almost \$298,000 over the last three fiscal years. Although the fund had approximately \$42,000 in assigned unappropriated fund balance at the end of the 2013-14 year, minimizing deficits in future years will be critical. Ultimately, if fund balance is no longer available, the fund will require a subsidy from the general fund. This subsidy could materially affect the tax levy growth allowed under the New York State Real Property Tax Cap Law.

Figure 2: Financial Results of School Lunch Fund					
Fiscal Year	Aggregate for Fiscal Years Ended 2012 through 2014				
	Revenues	Expenditures	Difference	Total General Fund Tax Levy Growth	Difference as % of Tax Levy Growth
2011-12	\$195,375	\$292,545	(\$97,170)	\$6,007	1,617.6%
2012-13	\$189,164	\$315,099	(\$125,935)	\$97,549	129.1%
2013-14	\$194,753	\$269,623	(\$74,870)	\$71,978	104.0%
Total	\$579,292	\$877,267	(\$297,975)	\$175,534	169.8%

If the need for the operational subsidies was reduced or eliminated, those resources could be used for other District purposes.

Recommendations

District officials should:

1. Closely monitor cafeteria operational costs and, where possible, implement plans to control costs.
2. Monitor the MPLH and consider taking measures to move toward the industry standard for MPLH.

APPENDIX A

SAMPLE CALCULATION OF MPLH

A sample calculation is provided for illustrative purposes. The assumptions include that the District is under the 60 percent free and reduced lunch program (FRLP) participation and preparation has a breakfast average daily participation (ADP) of 150, a lunch ADP of 500 and annual à la carte revenue of \$65,000. The calculation also assumes that there are 180 days in the school year, that the month of September has 21 serving days and daily operations require 50 labor hours.

- Step 1: Determine the number of MEs served on a daily, monthly or annual basis. An ME includes the conversion of the number of breakfasts into an equivalent number of lunches. A single lunch is the standard by which any measures are calculated.

Calculation of Annual MEs		
Breakfast ADP		150
Conversion factor	x	66%
	=	99
Converted Breakfasts	=	99
Lunch ADP	+	500
Total Daily MEs	=	599
Number of School Days	x	180
Annual MEs		107,820

- Step 2: Convert the à la carte revenue using the federal free lunch reimbursement rate for the school year based on FRLP participation available at http://portal.nysed.gov/portal/page/pref/CNKC/Reimbursement_pp/2013-14%20rates.pdf and the commodity value per meal available at <http://www.fns.usda.gov/fdd/value-donated-foods-notice>.

Conversion of À la Carte Revenue to MEs		
A la Carte revenue		\$65,000
Federal rate + commodity value	/	\$3.0499 + \$0.2325
ME for á la carte revenue	=	19,803

- Step 3: Add total MEs and determine the annual and daily ME.

Calculation of Daily MEs		
MEs for Lunch and converted breakfast		107,820
MEs for á la carte converted revenue	+	19,803
	Annual ME =	127,623
Days in school year	/	180
	Daily MEs =	709

- Step 4: Using the ME calculated in step 3, divide by the total labor hours for the period of time to determine the MPLH. If the MPLH calculation is for a month, then determine the total labor hours and MEs for the month.

Calculation of September 2014 MPLH		
Number of days served		21
Labor hours per day	x	50
Labor hours for the month	=	1,050
Daily MEs		709
Number of days served	x	21
ME served for the month		14,889
MEs served for the month		14,889
Labor hours for the month	/	1,050
MPLH for the month of September	=	14.18

The calculated MPLH for the month of September can now be reviewed and compared to industry standards.

MEs		Conventional		Convenience	
Lower	Upper	Low	High	Low	High
0	100	8	10	10	12
101	150	9	11	11	13
151	200	10.5	12	12	14
201	250	12	14	14	15
251	300	13	15	15	16
301	400	14	16	16	18
401	500	14	17	18	19
501	600	15	17	18	19
601	700	16	18	19	20
701	800	17	19	20	22
801	900	18	20	21	23
901	∞	19	21	22	23

APPENDIX B

RESPONSE FROM DISTRICT OFFICIALS

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

HANCOCK CENTRAL SCHOOL

ADMINISTRATION
Terrance P. Dougherty, Superintendent
Brenton Taylor, PK-12 Principal
Michael A. MacDonald, Director of Pupil/
Personnel Services
Scott R. MacDowall, Business Manager

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HCS Response to the New York State Comptroller's Nutrition Audit **11/13/15**

The Hancock Central School District recently completed a comprehensive food service audit with the New York State Comptroller's Office. Throughout the audit process, Hancock Central School District officials fully cooperated with the auditors, believing the audit process could only serve to improve the District's food service and nutrition programs. Superintendent Terrance P. Dougherty commented "We take the audit findings seriously and fully intend to utilize the recommendations to assist our efforts to strengthen policy and procedures within the food service operation." As such, the District immediately addressed areas in need of improvement cited by the auditor.

First, with respect to monitoring cafeteria operational costs, the District remains deeply committed to evaluating staffing reorganization options each time employee attrition occurs as a means of improving operational efficiency in the cafeteria. Furthermore, the District will continue to aggressively work to seek expanded health insurance cost sharing opportunities during future employee labor negotiations so as to provide a means of controlling rising operational costs in the food service function.

Second, with regard to the finding pertaining to the monitoring and implementation of MPLH industry standards, the food service manager will proactively consult with the New York State Education Department so as to ascertain and plot the best course of action moving forward as seek to align our business practices with accepted industry standards.

Finally, The District would like to complement the field auditors and the Office of the New York State Comptroller for executing a thorough and professional examination process. School Board President Terry Whitt commented that the "The Hancock Central School District Board of Education and Administrative staff take great pride in responsibly managing strict fiduciary oversight over taxpayer funds."

Terry L. Whitt, CPA
President
Hancock Central School District Board of Education

Terrance P. Dougherty, Ph.D.
Superintendent
Hancock Central School District

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

To accomplish our objective, we interviewed appropriate District officials, tested selected records and observed school lunch operations for the period of July 1, 2013 through April 14, 2015. To analyze the District's historical school food service results, we extended our audit scope back to July 1, 2011. Our examination included the following procedures:

- We interviewed District officials and observed school lunch operations to gain an understanding of the processes and controls, including meal production, serving methods and staff knowledge of what constitutes a nutritious and reimbursable meal.
- We contacted SED representatives to gain an understanding of the menu analysis process and the subsequent certifications that result from the District's menus complying with the nutritional requirements.
- We reviewed the District's food purchasing processes to determine if officials participated in a cooperative bid process and whether the costs of the purchases matched the bids for that time period.
- We analyzed the Delaware-Chenango-Madison-Otsego Board of Cooperative Educational Services bids from August 2011 to February 2014 to determine the cost increases the District has paid.
- We calculated the MEs for the last three completed fiscal years from 2011-12 to 2013-14. See <http://www.nfsmi.org/documentlibraryfiles/PDF/20080225030902.pdf> pages 64 to 66 for the calculation steps to determine MEs. We used this figure to determine the ADP for fiscal years 2011-12 to 2013-14, assuming a 180-day school year.
- We calculated the costs and revenues of the school lunch operations for the three completed fiscal years and analyzed the results for trends in the "per ME" revenues and costs to determine if the increases in costs and revenues followed similar trends. We also determined what part, if any, of the increases the District could control.
- We calculated the costs of MEs for other districts in our region with similar characteristics to this District for comparative purposes and to provide perspective on the costs of MEs.
- We used the USDA's CPI index data to calculate the change in CPI from the 2011-12 school year to the 2013-14 school year to determine what amount of food cost increases the District could not control.
- We reviewed the prices that students and staff paid for school lunches to determine if the District was charging the appropriate prices based on the USDA and SED guidance.
- We reviewed the staff levels and daily per ME production. We calculated the District's MPLH to determine if productivity levels were within the accepted industry standards (<http://www>.

nfsmi.org/documentlibraryfiles/PDF/20080225030902.pdf). We also calculated the necessary changes in labor hours or revenues the District would need to achieve to meet the industry standards.

- We calculated the total increase in the amount of real property taxes and how much the taxes grew during the last three years. We determined the percentage that the school lunch program deficits represented as compared to the total real property taxes and the growth of the taxes during this time.

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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