



West Babylon Union Free School District School Lunch Operations

Report of Examination

Period Covered:

July 1, 2014 – March 31, 2016

2016M-243



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

September 2016

Dear School District Officials:

A top priority of the Office of the State Comptroller is to help school district officials manage their districts efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support district operations. The Comptroller oversees the fiscal affairs of districts statewide, as well as districts' compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving district operations and Board of Education governance. Audits also can identify strategies to reduce district costs and to strengthen controls intended to safeguard district assets.

Following is a report of our audit of the West Babylon Union Free 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 West Babylon Union Free School District (District) is located in the Town of Babylon, Suffolk County. The District is governed by the Board of Education (Board), which is composed of nine elected members. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the District's chief executive officer and is responsible, along with the Executive Director for Finance and Operations and other administrative staff, for the District's day-to-day management under the Board's direction.

The District operates seven cafeterias located in the high school, junior high school and five elementary schools. The cafeterias offer breakfast, lunch and à la carte foods to approximately 4,000 students and 1,050 employees. There are a total of 42 cafeteria staff, including the School Food Service Director (Director), who is responsible for overseeing cafeteria operations. The District's operating expenditures for the school lunch fund for the 2014-15 fiscal year totaled \$1.7 million, funded primarily with federal and State aid and revenue from the sale of food to students and employees. Budgeted appropriations for the 2015-16 fiscal year totaled \$1.7 million.

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. 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.

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

In public schools, students pay for meals either at full price or through the NSLP's free and reduced-price meal program. 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 \$0.40. For the 2014-15 school year, the federal reimbursement rates were \$0.34 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 \$0.02 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 if the District was effectively managing cafeteria operations throughout the District. 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 cafeteria operations for the period July 1, 2014 through March 31, 2016. For financial trends in cafeteria operations, we expanded our scope back to July 1, 2012.

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 generally agreed with our recommendations and indicated they plan to initiate 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 manner 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 divided by the staffing hours to produce those meals, also known as the meals per labor hour (MPLH),² provides District officials with a measure to gauge the efficiency of its operation. District officials can use MPLH to make adjustments to operations to ensure staff is 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. Furthermore, the school lunch productivity is lower than industry standards. These deficiencies have resulted in the District school lunch fund reporting a deficit total fund balance of \$452,041 as of June 30, 2015, despite annual \$50,000 subsidies from the general fund. If the District could reduce or eliminate the need for these operational subsidies, those resources could be used for other District purposes.

Nutrition and Meal Costs

The production of meals over a specified period of time is a measure of lunch operation efficiency. When meal costs and revenues are effectively monitored, the school lunch fund may sustain itself without needing subsidies from other District funds. While the District's school lunch operation is serving nutritious meals to its students, the costs of preparing each meal equivalent (ME)³ exceeds the revenue generated by the meal sales.

Nutritional Standards – The District offers nutritious meals to the students. The District's menus are compliant with federal meal pattern

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

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

requirements, and the District receives an additional \$0.06 per meal in federal aid for its compliance with these nutritional guidelines.

Meal Costs – The District served 2,624 MEs daily during the 2014-15 school year at a cost of \$1,689,508. 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 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 the minimum pricing guidelines established by State and federal agencies, the average costs to produce meals well exceeded the prices charged. For example, over the last three fiscal years, the average cost to produce a meal was \$3.53, while the revenue including aid was \$3.20, resulting in a \$0.33 loss per ME (Figure 1).

Figure 1: Meal Costs Compared to Revenues per ME

	2012-13	2013-14	2014-15	Average	% Change
Revenue per ME	\$3.22	\$3.14	\$3.23	\$3.20	0.31%
Cost of Food and Materials per ME	\$1.47	\$1.45	\$1.44	\$1.45	(2.04%)
Cost of Labor and Benefits per ME	\$2.05	\$2.06	\$2.14	\$2.08	4.39%
Total Cost per ME	\$3.52	\$3.51	\$3.58	\$3.53	1.70%
Profit/(Loss) per ME	(\$0.30)	(\$0.37)	(\$0.35)	(\$0.33)	
School Lunch Results of Operations ^a	(\$117,808)	(\$133,702)	(\$120,392)		
Results of Operations Without General Fund Transfers	(\$167,808)	(\$183,702)	(\$170,392)		

^a The fund received an annual transfer of \$50,000 from the general fund.

A deficit occurred in each of the last three years because the costs to produce a meal have increased at more than five times the pace of the corresponding revenues. The selling price for a full-priced meal plus any State and federal aid did not cover the costs to prepare these meals. For example, the selling price of a full-priced lunch at 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.

junior high and high school for the 2014-15 school year was \$2.75. With federal and State aid of \$0.40, the total lunch revenue was \$3.15 per full-priced meal sold, while the cost to prepare a meal was \$3.58. To keep costs at the current level, prices for students who pay full price⁶ would need to increase by 15.6 percent, or \$0.43 per meal.

While the overall cost to produce a ME has increased, the cost per ME for food and materials decreased 2 percent from \$1.47 to \$1.44, or \$0.03 per ME, over the last three years. The District achieved this decrease despite a 5 percent increase in the Consumer Price Index (CPI) for food⁷ from the 2012-13 through 2014-15 school years. The District did so by reducing its food and material purchases by \$51,958 (7 percent) over the last three years in response to meal sales and participation declining by 25,538 MEs (7 percent), due in part to declining enrollment.⁸ However, this effort was not sufficient to counteract the 4 percent increases to personal service and employee benefit costs over the three years, largely due to the rising costs of health benefits. These costs comprise 58 percent to nearly 60 percent of the total ME costs.

In 2015-16, the District contracted with a new vending machine operator in an attempt to increase revenue from vending machines and offset the losses from ME sales. As of March 31, 2016, this contract, which requires the operator to fill machines with nutritious snack foods, has resulted in vending machine revenue for the first nine months of 2015-16 exceeding the total 2014-15 revenue by \$4,279, or 44 percent.

The District also eliminated a 3.5 hour shift from its cafeteria operations as of February 22, 2016, which we project will reduce labor costs by \$9,385 over a full school year of 180 days. Furthermore, in 2015-16, the District increased the number of breakfasts sold by 7 percent and the number of lunches sold by 13 percent over 2014-15. As a result, sales revenue increased by \$13,830 (6 percent) and federal aid increased by \$53,533 (12 percent). Despite these efforts, it is unlikely that the school lunch fund will be profitable without continued subsidies from the general fund.

⁶ District officials do not have control over the free and reduced lunch reimbursement rates. Therefore, they would have to increase the full-pay price rates to generate enough revenue to meet their costs.

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

⁸ From 2012-13 through 2014-15, student enrollment decreased from 4,188 to 4,011 (4 percent).

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 convenience system⁹ for food preparation. MPLH standards for a convenience system with daily MEs of 801 or more range from a low of 21 to a high of 23. The District's MPLH for the 2014-15 school year¹⁰ was 15, which is lower than industry standards for the District's system for food preparation.

The Director provides District officials with a monthly report containing school lunch fund revenues and expenses and the MPLH for each school during each month of operation. The report contains a brief analysis of the profitability and productivity of school lunch operations. However, the Director did not calculate the à la carte portion of the MPLH correctly and omitted breakfasts, thereby understating the MPLH for each building. Furthermore, the Director did not compare each building to the correct industry standard MPLH for convenience systems.

We recalculated the MPLH for each school for September 2014 through June 2015 and found that MPLH for the five elementary school cafeterias was higher, on average, than the MPLH for the junior high school and high school. Six of the seven schools had a MPLH below industry standards for each of the 10 months. One elementary school cafeteria met or exceeded the lower end of the MPLH guideline in four of the 10 months.

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. To improve the District's MPLH by adjusting labor costs, District officials would need to reduce total annual labor hours by 27 to 33 percent, which could affect the District's ability to serve quality, nutritious food. To improve the MPLH by increasing MEs, the District would need to significantly increase the number of students

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 schedules and does not consider any overtime or extra hours. The addition of overtime or extra hours would further lower the MPLH figure.

and staff using the cafeterias to generate an additional 933 to 1,261 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 to move towards the MPLH industry standards.

Financial Condition

District officials including the Board, Superintendent, the Executive Director for Finance and Operations and the Director are responsible for effectively managing the school lunch fund’s financial condition. This includes having a reasonable plan in place for their school lunch operations where subsidies are not required to sustain the fund. To assist the school lunch fund in being self-sufficient, District officials should analyze operations to identify inefficiencies and to determine if the pricing structure meets their current costs.

The District has experienced operating deficits in the school lunch fund each year since the 2006-07 fiscal year and first reported a deficit total fund balance in the 2010-11 fiscal year. From fiscal years 2012-13 through 2014-15, fund balance decreased more than \$370,000 as a result of operating deficits averaging nearly \$174,000. The District reported a deficit total fund balance of \$452,041 as of June 30, 2015. In addition, rather than record the subsidy of this deficit as an interfund transfer, District officials incorrectly recorded the transaction as an interfund loan of \$452,041 from the general fund and then classified this as nonspendable fund balance because it is considered a “bad debt” that the school lunch fund will never repay.

The majority of the school lunch fund’s expenditures are for employee salaries, benefits and food purchases. In addition to declining enrollment and participation rates, production was below industry standards,¹¹ and the average cost to produce a meal exceeded the revenue earned. For example, we calculated the District’s MPLH for the 2014-15 fiscal year to be 15, which is less than the industry standard of 21. Moreover, the cost to produce a ME was \$3.58, while the revenue received per meal was \$3.23 (Figure 1), a loss of \$0.35 per ME. Although the industry averages may not always be achievable given certain District conditions, District officials should use the industry averages to monitor operations and work towards increasing productivity, when necessary.

When established prices and reimbursement rates do not generate sufficient revenue to cover the District’s costs, the school lunch fund is not able to sustain its operations without the general fund’s assistance. Although District officials have taken steps in fiscal year

¹¹ As discussed in the report section entitled “Productivity”

2015-16 to increase vending machine revenue, increase the number of meals sold and decrease school lunch labor costs, these efforts may not be sufficient to eliminate operating deficits. As a result, the school lunch fund will continue to require subsidies from the general fund to fund operations.

Recommendations

District officials should:

1. Closely monitor cafeteria operating costs and, where possible, continue to implement plans to increase student participation and control food costs, materials, labor and benefits.
2. Monitor the MPLH and consider taking measures to move toward the industry standard.
3. Reclassify the general fund subsidies as interfund transfers, instead of interfund loans, so that no District fund carries a bad debt.

APPENDIX A

SAMPLE MEALS PER LABOR HOUR CALCULATION

A sample calculation is provided for illustrative purposes. The assumptions include that the District is under 60 percent free and reduced lunch participation (FRLP), has a breakfast average daily participation (ADP)¹² 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, 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%
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		
À la carte revenue		\$65,000
Federal rate + commodity value	/	\$3.0499 + \$0.2325
ME for à 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 à la carte revenue	+	19,803
Annual ME	=	127,623
Days in school year	/	180
Daily MEs	=	709

¹² ADP reported to the New York State Education Department consists of actual breakfast and lunch meals divided by the number of serving days per month. ADP is not converted to a ME and takes into account serving days, which may not align precisely with the school calendar.

- 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
MEs 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	Lower	Upper	Lower	Upper
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	∞	18	20	21	23

APPENDIX B

RESPONSE FROM DISTRICT OFFICIALS

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



West Babylon Schools

Dr. Yiendhy Farrelly
Superintendent

Michele Psarakis, CPA
Executive Director for Finance & Operations

Business Office
200 Old Farmingdale Road
West Babylon, NY 11704
Phone (631) 376-7701
Fax (631) 376-7709

September 1, 2016

Mr. Ira McCracken, Chief Examiner
NYS Office Building, Room 3A10
250 Veterans Memorial Highway
Hauppauge, New York 11788-5533

Dear Mr. McCracken:

The Board of Education and Administration of the West Babylon Union Free School District would like to thank the field staff from the Comptroller's Office for the valuable feedback you provided on our school lunch operations.

The West Babylon Union Free School District is in agreement with the findings noted in your draft report *School Lunch Operations, Report of Examination 2016M-243*. This audit response will also serve as our corrective action plan. In response to the audit recommendations:

1. *Closely monitor cafeteria operating costs and, where possible, continue to implement plans to increase student participation and control food costs, materials, labor and benefits.*

The District continually explores methods to reduce costs while complying with nutritional standards and dealing with low student participation. During the 2016-17 school year, the School Lunch Manager will closely monitor cafeteria operating costs and look to implement new suggestions to increase our student participation with initiatives such as food showcases, offer more grab-n-go items, and weekly food sampling of upcoming menu items. The district will also explore the possibility of increasing meal prices.

2. *Monitor the MPLH and consider taking measures to move toward the industry standard.*

The District recognizes that our meals per labor hour (MPLH) is below industry standards. During the 2016-17 school year the District will examine staffing levels at each location and seek ways to improve efficiency.

3. *Reclassify the general fund subsidies as interfund transfers, instead of interfund loans, so that no District fund carries a bad debt.*

On June 15, 2016 the district reclassified the general fund subsidy as an interfund transfer.

Again, thank you for your recommendations to improve the operations and financial condition of the West Babylon UFSD School Lunch Program.

Sincerely,

Dr. Yiendhy Farrelly
Superintendent of Schools

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

To achieve our audit objective and obtain valid evidence, we performed the following procedures:

- We interviewed District officials and employees to gain an understanding of the processes and controls in school lunch operations.
- We reviewed information from the District’s financial records and audited financial statements to determine the overall trend of the school lunch fund year-end fund balance.
- We reviewed the District’s status reports to determine budget-to-actual trends. From the budget-to-actual trends, we went into further detail to determine positive or negative trends in specific areas and school lunch fund “budget” line items.
- We calculated the MEs for the last three completed fiscal years from 2012-13 through 2014-15. We obtained the calculation by converting breakfast ADP into a lunch meal equivalent, and adding this to lunch ADP. We also converted à la carte revenue into MEs by dividing à la carte revenue by the sum of the federal reimbursement rate (for participation in National School Lunch Program and National Breakfast Program) and the surplus foods (commodity value) rate. We used this figure to determine the average daily participation for fiscal years 2012-13 through 2014-15, assuming a 180-day school year.
- We calculated the expenditures and revenues of the school lunch operations for the last three completed fiscal years and analyzed results for trends in the per ME revenues and costs to determine if the increases in costs and revenues followed similar trends.
- We calculated the District’s MPLH to determine if productivity levels were within the accepted industry standards. We calculated the MPLH by dividing MEs per the District’s meal participation and receipts/collection records by the “typical” schedule of labor hours in a given day, extrapolated out to a 180-day serving day schedule. Annual MEs were calculated and divided by total labor hours over 180 days to determine the overall MPLH figure. We determined the monthly MPLH per school building by taking each school’s monthly sales and participation data and dividing by the number of labor hours devoted to that particular school building.
- We obtained enrollment, MEs and reported ADP over a three-year period, and compared the trend of each of these attributes to each other to determine if there was a relationship between fluctuations in enrollment and the number of MEs served and ADP.
- We obtained narrative and documentary information about any cost savings and revenue enhancement opportunities pursued by the District. We also obtained external data, such as Consumer Price Index data, to determine if there were any external factors beyond the District’s immediate control that could be attributed to changes in costs, revenues or both.

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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