



# Village of Hewlett Neck

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## Treasurer's Duties

2022M-159 | March 2023

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# Report Highlights

## Village of Hewlett Neck

### Audit Objective

Determine whether the Village of Hewlett Neck's (Village) Treasurer performed his duties in accordance with statutes.

### Key Findings

The Treasurer did not perform his duties in accordance with statutes. Instead, the Village Clerk (Clerk) performed many of the Treasurer's duties, creating a lack of segregation of duties. Neither the Board, nor the Treasurer, provided oversight to compensate for these incompatible duties. As a result:

- Sixty-one of 254 collections we reviewed, totaling \$86,937, were not deposited within 10 days as required by Village Law section 408.
- The Treasurer did not sign 69 of 179 checks we reviewed, totaling \$101,937; instead, checks were signed by the Mayor, Clerk and Board members, despite there being no authority in Village Law for the Clerk and Board members to sign checks in the absence of the Treasurer, Deputy Treasurer or Mayor.

In addition, the Board did not correct significant internal control deficiencies identified by the certified public accountant (CPA) firm retained for the 2019-20 and 2020-21 fiscal years.

### Key Recommendations

The Treasurer should perform all duties in compliance with law and policy. In addition, the Board should:

- Establish guidance for the Treasurer's duties and proper segregation of duties or compensating controls including supervisory review of all aspects of financial operations.
- Implement corrective action to the CPA management letter recommendations.

Village officials generally agreed with our recommendations and have indicated they planned to initiate corrective action.

### Background

The Village is located in the Town of Hempstead in Nassau County and is governed by an elected Board composed of a Village Mayor (Mayor), a Deputy Mayor and three Trustees.

The Village has three office employees: a Clerk, Deputy Clerk, and Deputy Treasurer. The Clerk is responsible for the day-to-day operations. The Board-appointed Treasurer is the chief fiscal officer (CFO) and is responsible for maintaining adequate accounting records and reports of the Village's financial operations. During the time of our audit, the Treasurer maintained no office, nor had office hours as part of the day-to-day Village operation. The Village shares its employees, Village Hall and office equipment with the Villages of Hewlett Bay Park and Woodsburgh.

#### Quick Facts

2020-21 Budgeted Appropriations	\$407,916
2019-21 Total Collections	\$744,356
2019-21 Total Disbursements	\$521,908
Total Population	556

### Audit Period

June 1, 2019 – May 31, 2021

# Treasurer's Duties

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## What Are the Treasurer's Duties?

The treasurer is responsible for maintaining accurate accounting records and financial reports. If staff members assist the treasurer while performing their own duties, the treasurer should supervise staff members while they prepare the accounting records.

Village Law section 408 establishes the village treasurer as the CFO for the village. As the CFO, the treasurer must:

- Maintain custody of all money belonging to the village,
- Keep accounts of all receipts and expenditures,
- Deposit all funds within 10 days of receipt and provide an annual financial report to the board along with supporting records.

The treasurer should ensure that consecutively numbered duplicate receipts are issued for all collections and a copy is retained for village records. The treasurer is also the signatory for village checks. If authorized by the board, the deputy treasurer should sign checks in the treasurer's absence and in the absence of both, the mayor may sign checks.

To establish oversight of the treasurer's operations, a village board is responsible for establishing internal controls, such as policies and procedures, and overseeing their effectiveness. These controls ensure that the treasurer's duties are adequately performed, and assets are safeguarded. This includes segregating incompatible duties, duties that should not be performed by one person, to prevent one person from having both access to assets, and responsibility for maintaining the accountability or authorizing transactions affecting those assets. When it is neither practical nor cost-effective to segregate duties, the board should implement compensating controls, such as supervisory or other oversight procedures, designed to reduce the risk that errors or fraud could occur and go undetected.

Village Law section 4-408(e) requires the board to annually audit or cause an audit, by an officer or employee of the village or by a CPA engaged for that purpose, of the treasurer's annual financial report and supporting documents. When a village is audited by a CPA and receives a written audit report or management letter with recommendations, officials should prepare a written corrective action plan (CAP). The CAP provides an opportunity for the board to communicate how audit findings and recommendations will be used positively to improve operations and internal controls.

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## The Treasurer Did Not Perform His Duties

The Treasurer did not perform any of his duties during the audit period; instead, the Clerk performed all the duties. The Clerk is a full-time employee of the Village and performs all of the collections and disbursements procedures, including collecting and maintaining custody of funds; issuing receipts; preparing deposit slips; preparing and signing checks; maintaining the accounting records; recording deposits and journal entries; and reconciling bank accounts. The Clerk is the only person with online banking access and prepares and executes electronic transfers. She also generates the Treasurer's monthly report to the Board.

Although the Clerk performed incompatible duties, including all of the Treasurer's responsibilities, the Treasurer provided no supervisory review of her work. The Treasurer did not prepare or oversee the preparation of accounting records, reports, or bank reconciliations.

When we spoke to the Treasurer, he summarized his responsibilities as reviewing bills, signing checks as a second signatory, and reviewing the budget. The Treasurer's lack of awareness of his responsibilities established in Village Law created an environment where he was not fulfilling his duties and responsibilities, and there is a heightened risk for the potential for errors and fraud to occur and remain undetected.

In addition, the Board did not establish policies or procedures to adequately address the role and responsibilities of the Treasurer. While there is an investment policy that outlines some of the Board's expectations, such as providing quarterly and annual investment reports, there are no other policies related to the Treasurer's operations. Additionally, the Board did not ensure there was proper segregation of incompatible duties for collections and disbursements or require supervisory review of the collections and disbursement procedures and records.

We reviewed 28 monthly Board meeting minutes during the audit period to determine whether the Board received periodic reports from the Treasurer in a timely manner. While the Board received regular Treasurer's reports, they were all generated by the Clerk, indicating that the Board heavily relied on one official, who is not the Village's CFO, to perform all financial tasks and produce all information needed to oversee the Village operations without input or review from the Treasurer. We also reviewed the monthly reports and found four of the 28 (14 percent) Treasurer's reports contained inaccurate collection and disbursements totals. For example, the Board minutes indicate that deposits for July 2019 totaled \$57,463; however, deposits totaled \$59,945, a difference of \$2,482. The Clerk said the figure reported to the Board was just an error in her calculation and in her documentation in the Board minutes.

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We reviewed 254 collections, totaling \$331,438, and 179 check disbursements, totaling \$236,324, to determine whether they were appropriately processed and sufficiently supported. While we did not find any inconsistencies in the Village's deposits and disbursements, the lack of adequate controls could cause:

- Cash to be removed from collections before deposits are made (for example, voiding a legitimate collection, without an audit trail, could result in theft),
- The preparation of checks and disbursements for improper payments,
- Accounting records, such as journal entries, to be easily changed to falsify numbers, and
- Bank reconciliations to be manipulated to cover theft.

We also reviewed the Clerk's records for 254 collections, totaling \$331,438, to determine whether deposits were made intact, and receipts were issued consecutively and all accounted for. We determined that although deposit slips were detailed and indicated the total cash and total checks deposited, 175 issued receipts (69 percent), totaling \$235,256, did not indicate the form the payment was received in, so we could not determine whether deposits were made intact.

We also reviewed the deposit records associated with the 254 collections to determine whether deposits were made within 10 days, pre-numbered receipts were issued and retained, and to reconcile total collections with total deposits. From our review we found:

- 189 collections, totaling \$246,704, were deposited within 10 days,
- 61 collections, totaling \$86,937, were deposited between 11 and 98 days after collection, and
- Four collections, totaling \$5,254, were automated clearing house deposits, thus were directly deposited in the Village's bank accounts.

We identified 37 gaps in the numbering sequence for receipts related to collections recorded in the building department computer software program. During our review, we observed that the software program is also used by the two other villages sharing Village hall. The computer system has just one user account for all three villages, and the same account is used for the villages' respective building departments. The system generates a receipt for each transaction using the same sequence of numbers. For example: receipt number 610 was issued by the Village of Woodsburgh followed by receipt number 611 issued by the Village of Hewlett Neck. We inquired about the 37 receipt gaps and the Deputy Treasurer told us that receipts cannot be modified once created, so if there is an error, she must void the issued receipt and then create a new one to replace it, and the software does not keep a record of voided receipts. We requested any documentation or explanation to support that all 37 receipts were voided, but the Deputy Treasurer could not provide us with any, since

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she does not keep records of voided receipts. As a result, Village officials have no assurance that the 37 receipt gaps are voids or that voided receipts are appropriate transactions.

We found that total collections, per the issued cash receipts, did not reconcile with total deposits, because 12 deposits,<sup>1</sup> totaling \$7,458, were not supported by issued press-numbered receipts.

The combination of the Treasurer not understanding what his responsibilities were, the lack of segregation of duties with the processing, accounting for and reporting of collections and disbursements, and the lack of managerial oversight and Board policies to establish effective controls over the Village's financial operations has created a significant risk that funds could be erroneously processed and accounted for, and irregularities or theft could occur and go undetected.

### **Board Resolutions For Check Signing Did Not Comply with Village Law**

As the Chief Fiscal Officer, the Treasurer must sign all checks, and in the Treasurer's absence, the Deputy and/or Mayor are authorized to sign. However, the Board passed resolutions at its 2019-20 and 2020-21 reorganization meetings, requiring dual signatures on all checks, and authorizing the Clerk and Treasurer as the signatories. In the absence of the Clerk and/or Treasurer, resolutions authorized the Mayor and any Trustee to sign.

While the Board can require dual signatures on all checks, the resolution does not authorize the Deputy Treasurer to sign checks, and instead authorizes all Trustees to sign checks. The Board authorized signatories are inconsistent with Village Law, because while the Board can authorize the Mayor to sign checks in the absence or inability of the Treasurer or Deputy Treasurer per Village Law section 4-400, the Board does not have the authority to have the Clerk and any Trustee sign checks. The Mayor stated he was not aware that the resolution did not comply with the law.

We reviewed the 179 checks and related vouchers to determine whether the checks were signed by the Treasurer, Deputy Treasurer and/or Mayor as authorized by law and to determine whether the payments were for appropriate Village purposes. We determined that:

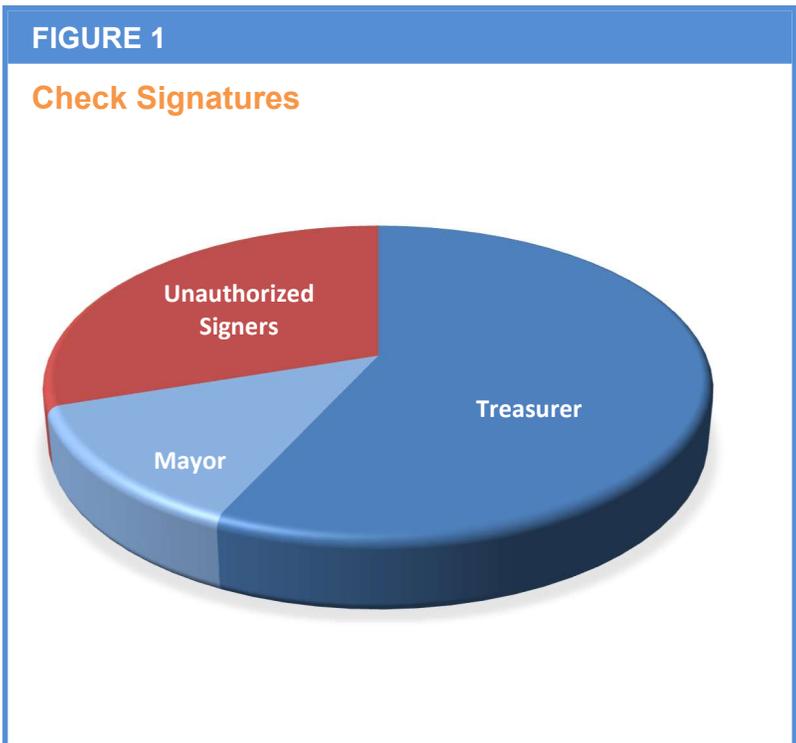
- All payments appeared to be for appropriate Village purposes.
- 178 checks, totaling \$235,990 (99.9 percent), were dually signed as required by Village policy. One check was signed only by the Clerk.

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<sup>1</sup> The 12 deposits, totaling \$7,458, include the four ACH deposits noted above totaling \$5,254.

- 110 checks, totaling \$134,387 (57 percent), were signed by the Treasurer.
- 16 checks, totaling \$30,674 (13 percent), were signed by the Mayor in the absence of the Treasurer.
- 53 checks, totaling \$71,263 (30 percent), were not signed by either the Treasurer, Deputy Treasurer or the Mayor and instead, were signed by the Clerk and various Trustees who are not authorized by law to sign (Figure 1).

Although we did not find any inappropriate payments in our test, the practice of numerous authorized check signatories can result in unnoticed payments for inappropriate purchases.



### The Board Did Not Address Audit Recommendations to Improve Financial Oversight

The Board engages a CPA to annually audit the Village’s financial records. The auditor issued a management letter addressed to the Board, for both of the 2019-20 and 2020-21 fiscal years, which discussed significant deficiencies found during the annual audit, and identified recommendations for corrective action. There were 10 recommendations in total, six in 2019-20 and four in 2020-21; four of the 10 were communicated to the Board in both years. The recommendations included some that were directly related to the Treasurer’s operations:

- Officials should establish and maintain internal controls related to the preparation of the financial statements,
- Monitor expenditures compared to the budget,
- Secure approvals for budget transfers as appropriate throughout the year, and
- Develop accounting policies that incorporate key internal control procedures for all major accounting areas.

The letters also recommended that officials review the policies and procedures annually to determine whether they are current.

... [T]he practice of numerous authorized check signatories can result in unnoticed payments for inappropriate purchases.

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The Board spent a total of \$23,090 for these audits; however, it did not take any action to address the 10 deficiencies communicated in the management letters for those two years.

The Mayor said the CPA letters listed the deficiencies as recommendations, not requirements, so the Village was not required to make any changes. However, the failure to take corrective measures demonstrates the Board is not properly fulfilling its fiduciary duties.

As a result, the Board did not effectively monitor and manage Village operations and significant internal control deficiencies remain uncorrected, resulting in the possibility of errors, irregularities or fraud to occur and go undetected.

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The Board spent a total of \$23,090 for these audits; however, it did not take any action to address the 10 deficiencies. ...

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

The Board should:

1. Ensure the Treasurer performs the duties of the position in compliance with law and established policy.
2. Establish policies for the role and responsibilities of the Treasurer, including the collections and disbursement of Village funds with guidance for proper segregation of duties or compensating controls, such as supervisory review of work performed by individuals who have custody of assets and who also approve or record transactions affecting those assets.
3. Limit check signing authority to as few officers as possible and only to those positions authorized by law to sign checks.
4. Prepare, or require Village officials to prepare for its review and approval, a written corrective action plan to address all audit recommendations.

The Treasurer should:

5. Perform his duties as listed in Village Law, Section 408.
6. Adequately supervise and review the work performed by the Deputy Treasurer or other staff members assisting the Treasurer.
7. Ensure that employees issue consecutively pre-numbered duplicate receipts for all collections, and all collections are deposited within 10 days of receipt.
8. Sign checks as the primary signatory.

# Appendix A: Response From Village Officials

encl. 3/17/2023

ARON SCHNELL, DEPUTY MAYOR  
MICHAEL R. LEVINE, TRUSTEE  
KENNETH FRENKEL, TRUSTEE  
MOSHE BLINDER, TRUSTEE

## VILLAGE OF HEWLETT NECK INCORPORATED 1927



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ROSS H. EPSTEIN, MAYOR

March 20, 2023

Via Email ([muni-hauppauge@osc.ny.gov](mailto:muni-hauppauge@osc.ny.gov))  
Office of the State Comptroller  
Division of Local Government and School Accountability  
NYS Office Building, Room 3A10  
250 Veterans Memorial Highway  
Hauppauge, New York 11788-5533

Attention: Ira McCracken, Chief Examiner

Dear Mr. McCracken:

On behalf of the Village of Hewlett Neck (the "Village") Board of Trustees (the "Board"), please accept this letter as a combined response and Corrective Action Plan addressing the findings and recommendations contained in the New York State Office of the State Comptroller's ("Comptroller's Office") Report of Examination 2022M-30 for the period June 1, 2019 through May 31, 2021 (the "Report").

The Board is extremely grateful for the guidance and assistance provided by the Comptroller's Office and believes that the recommendations have helped the Board identify opportunities to improve its financial management, understand the Treasurer's duties and provide guidance and assistance with assuring that those duties are performed in a financially responsible manner. Over a period of months, the Comptroller's Office conducted a thorough audit assessment, reviewing a significant amount of financial data and numerous documents covering a wide spectrum of Village functions and interviewing staff members and Village officials and Board members. The assessment was performed in a professional manner, and the Village very much appreciates that the Comptroller's Office audit team caused the least amount of possible disruption to the daily employee work routines while enabling a seamless continuation of Village business during a pandemic.

With respect to the findings and recommendations relating to the Village's Treasurer's duties, the Board concurs with the findings. Notwithstanding the need for certain improvements,

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identified as recommendations in the report and already incorporated by the Village as provided in the Corrective Action Plan below, the Board submits that the Report confirms that there were no findings of financial improprieties.

The Corrective Plan that follows indicates the Board's responses to the Report recommendations, as listed below.

1. The Board of Trustees should ensure that the Treasurer performs the duties of the position in compliance with law and established policy.

After the audit period, on September 1, 2022, the Board appointed the Village Clerk as the Village Clerk-Treasurer. The Treasurer has become fully familiar with the duties outlined in Village Law §4-408. Additionally, as part of an internal financial control policy (the "Policy") currently being prepared, the Treasurer's duties are to be outlined. The Policy also will include compensating controls and oversight procedures in view of the combined role of the Village Treasurer as the Village Clerk.

2. The Board should establish policies for the role and responsibilities of the Treasurer, including the collections and disbursement of Village funds with guidance for proper segregation of duties or compensating controls, such as supervisory review of work performed by individual who have custody of assets and who also approve or record transactions affecting those assets.

The Board is in the process of preparing the Policy. The Board expects to adopt the Policy in June 2023.

3. The Board should limit check signing authority to as few officers as possible and only to those positions authorized by law to sign checks.

As provided in the Policy and in accordance with law, all checks shall contain two signatures as follows: (a) the Village Clerk-Treasurer and Mayor, (b) in the absence of the Clerk-Treasurer, the Deputy Treasurer may sign on behalf of the Clerk-Treasurer, and (c) in the absence of the Mayor, the Deputy Mayor may sign on behalf of the Mayor.

4. The Board should prepare or require Village officials to prepare for its review and approval, a written corrective plan to address all audit recommendations.

As noted in response to previous recommendations, it is the Board's intent to adopt a Policy and to take appropriate action to continually comply with the Policy. The Policy includes a provision that, upon review of all audit recommendations of the independent auditor retained by the Village, the Board shall adopt a written corrective plan to address all audit recommendations.

5. The Treasurer should perform his duties as listed in Village Law §408.

After the audit period, on September 1, 2022, the Board appointed the Village Clerk as the Village Clerk-Treasurer. The Treasurer has become fully familiar with the duties outlined in

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Village Law §4-408. Additionally, as part of an internal financial control policy (the "Policy") currently being prepared, the Treasurer's duties are to be outlined.

6. The Treasurer should adequately supervise and review the work performed by the Deputy Treasurer or other staff members assisting the Treasurer.

After the audit period, on September 1, 2022, the Board appointed the Village Clerk as the Village Clerk-Treasurer. The Treasurer has become fully familiar with the duties outlined in Village Law §4-408. Additionally, as part of an internal financial control policy (the "Policy") currently being prepared, the Treasurer's duties are to be outlined and shall include supervision of the Deputy Treasurer and any other staff members assisting the Treasurer.

7. The Treasurer should ensure that employees' issue consecutively pre-numbered duplicate receipts for all collections, and all collections are deposited within 10 days of receipt.

During the audit period, for certain receipts (copies of documents, gardeners' licenses) the Village utilized a single receipt computer program for three (3) villages, as all three (3) villages share the same Village Hall and staff members. Consequently, the numbering of receipts was not done on a per Village basis, and the numbering within each Village was not consecutive. The Treasurer has modified this procedure to provide for a separate receipt book for each Village, resulting in consecutive numbers for each Village. This procedure is to be included in the Policy.

8. The Treasurer should sign checks as primary signatory.

As provided in the Policy and in accordance with law, all checks shall contain two signatures as follows: (a) the Village Clerk-Treasurer and Mayor, (b) in the absence of the Clerk-Treasurer, the Deputy Treasurer may sign on behalf of the Clerk-Treasurer, and (c) in the absence of the Mayor, the Deputy Mayor may sign on behalf of the Mayor.

As provided in the aforesaid Corrective Action Plan, the Village has already taken action to implement the Comptroller's recommendations and pledges itself to continue to apply all the recommendations. Further, the Village is in the process of adopting an internal financial control policy that will incorporate all the implemented changes and address all relevant financial procedures.

Please do not hesitate to contact the Village or Village staff should you wish to discuss any items in this response any further.

Respectfully,

 Ross Epstein  
Mayor

## Appendix B: Audit Methodology and Standards

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We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law. To achieve the audit objective and obtain valid audit evidence, our audit procedures included the following:

- Obtained and reviewed Village policies and procedures pertaining to cash management.
- Obtained and reviewed 28 Board meeting minutes for the period June 1, 2019 through May 31, 2021 to determine whether the Board identified, discussed, and took corrective action on the CPA management letter deficiencies.
- Interviewed the Mayor, Treasurer, Clerk and a Trustee to gain an understanding of the Board's oversight of the Treasurer's duties and to determine whether there are appropriate controls in place for cash receipts and disbursements.
- Obtained and reviewed deposit slips, totaling \$338,895, and 254 cash receipts, totaling \$331,438, to determine whether deposits were made within 10 days, deposit slips were detailed enough to identify the composition of deposits and verify that pre-numbered receipts were issued for every collection and copies retained.
- Obtained and reviewed 179 claims vouchers totaling \$236,324, to determine whether checks were signed in compliance with the law, and whether payments were accurate and made for proper purposes.
- Obtained and reviewed Treasurer's reports for the audit period to determine whether the Treasurer provided accurate reports to the Board in a timely manner.

We conducted this performance audit in accordance with generally accepted government auditing standards (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.

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.

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and provided to our office within 90 days, pursuant to Section

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35 of General Municipal Law. 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/files/local-government/pdf/regional-directory.pdf](http://www.osc.state.ny.us/files/local-government/pdf/regional-directory.pdf)

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

[www.osc.state.ny.us/local-government/publications](http://www.osc.state.ny.us/local-government/publications)

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

[www.osc.state.ny.us/local-government/fiscal-monitoring](http://www.osc.state.ny.us/local-government/fiscal-monitoring)

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

[www.osc.state.ny.us/local-government/publications](http://www.osc.state.ny.us/local-government/publications)

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

[www.osc.state.ny.us/local-government/resources/planning-resources](http://www.osc.state.ny.us/local-government/resources/planning-resources)

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

[www.osc.state.ny.us/files/local-government/publications/pdf/cyber-security-guide.pdf](http://www.osc.state.ny.us/files/local-government/publications/pdf/cyber-security-guide.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/local-government/required-reporting](http://www.osc.state.ny.us/local-government/required-reporting)

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

[www.osc.state.ny.us/local-government/publications](http://www.osc.state.ny.us/local-government/publications)

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

[www.osc.state.ny.us/local-government/academy](http://www.osc.state.ny.us/local-government/academy)

## Contact

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