



Garden City Union Free School District

IT Asset Management

2023M-161 | March 2024

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Report Highlights

Garden City Union Free School District

Audit Objective

Determine whether Garden City Union Free School District (District) officials tracked, inventoried and safeguarded information technology (IT) assets.

Key Findings

District officials did not always properly track or inventory IT assets, maintain complete IT inventory records or safeguard IT assets. As a result, officials cannot assure taxpayers that all IT assets are adequately accounted for and would be detected if lost, stolen or misused.

We selected 60 IT assets from invoices and device management reports to confirm their location and that they were inventoried and 10 additional IT assets to confirm they were inventoried. We determined that 23 percent of the assets were not properly accounted for. Specifically:

- Four Chromebooks and an iPad with combined costs of nearly \$1,800 could not be located.
- Eleven IT assets (computers, smartboards, and printers), including seven with estimated combined costs of \$13,645 and four with unknown costs, were not inventoried.

In addition, the Board did not adopt a comprehensive written policy for IT equipment inventory, annual inventories were not conducted, and IT equipment was not properly secured.

Key Recommendations

- Maintain complete, accurate and up-to-date inventory records.
- Annually perform a complete inventory.

District officials generally agreed with our findings and indicated they will initiate corrective action.

Audit Period

July 1, 2022 – June 30, 2023.

We expanded our audit period through August 10, 2023 to observe inventory at the District.

Background

The District serves the Town of Hempstead in Nassau County.

The elected five-member Board of Education (Board) is responsible for the general management of the District.

The Superintendent serves at the Board's direction and is responsible for day-to-day management.

The Director of Technology is responsible for overseeing the IT Department. The IT Manager and IT Department staff are responsible for tracking IT assets.

Quick Facts

Enrollment	3,928
Staff	837
Value of IT Assets Purchased in Our Audit Period	\$469,094

IT Asset Management

Education methods have evolved to include remote and hybrid learning, which has required school districts to acquire a significant number of IT assets. This influx of new and often highly portable IT assets highlighted the importance of tracking and inventorying practices to ensure that taxpayer funds are properly spent and safeguarded. IT equipment includes items such as interactive displays and desktop computers, as well as highly portable items, such as monitors, laptops and tablets. These assets represent a substantial investment of school district resources.

How Should District Officials Inventory and Safeguard IT Assets?

District officials are responsible for ensuring that IT inventory records are current and accurate and that assets are protected from loss, misuse and/or theft. To ensure officials have access to reliable, up-to-date IT asset information, a district should maintain a complete, current perpetual inventory of IT assets. Inventory records should include a description of each item including the make, model and serial number; the name of the individual to whom the device is assigned, if applicable; the physical location of the asset; and relevant purchase information including the initial cost and acquisition date. Officials also should comply with any district policy that sets forth guidelines and procedures for establishing and maintaining an asset inventory.

In addition, school district officials should verify the accuracy of IT asset inventory records through annual physical inventory counts. Devices should be periodically examined to assess their condition and to verify accurate location information in the inventory records. Maintaining complete and up-to-date IT asset inventory records also helps a school board implement and update an effective IT equipment replacement plan. To safeguard IT assets from loss, theft or misuse, IT assets should be in a locked and secured area with environmental controls such as smoke detectors, fire alarms and extinguishers, and protection from water damage.

Prior to disposing of IT assets, district officials should ensure that district-related data and information is permanently and completely removed. A third-party vendor may be used for this purpose. If such data or information is of a sensitive, personal or confidential nature, and cannot be removed prior to disposing, the asset should be destroyed.

Officials Did Not Properly Inventory or Safeguard IT Assets

We selected 60 IT assets to determine if the assets were physically located in the District. The IT Department staff could not locate five of the 60 assets (8 percent) to confirm they were in the District's possession (Figure 1), including:

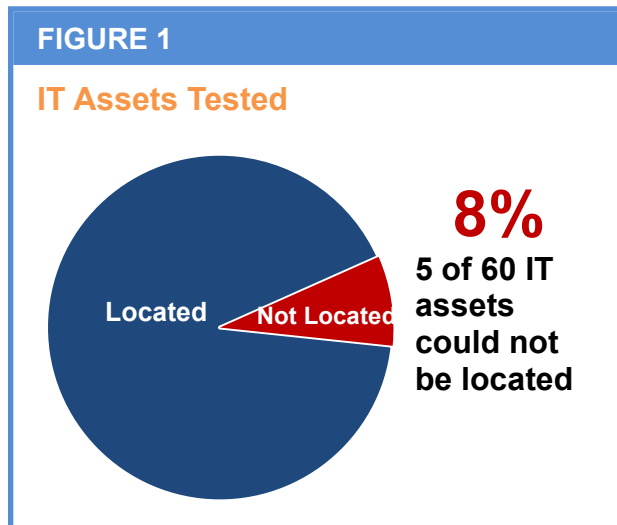
- Four Chromebooks costing approximately \$1,300
- One iPad costing \$459.

The IT Manager indicated that these five assets were retired and disposed of; however, only the iPad was designated as retired on the IT inventory. One of the Chromebooks was listed as "broken" and the other three were listed as "in service" at a specific building, with one of those three assigned to a specific individual. Further, while "retired" on the IT inventory, the iPad was still listed on the accounting inventory report as assigned to a teacher in one of the elementary schools.

In addition, using our selected 60 IT assets and adding 10 IT assets identified during our walk-through of the District, we determined that seven assets with a total estimated purchase price of \$13,645 and four assets with an unknown cost were not recorded in either the District's IT inventory tracking system or the accounting detail report, including:

- Three smartboards (two costing \$7,198 and one unknown cost),
- Three desktop computers (\$1,649),
- Three laser printers (unknown cost), and
- Two 3-D printers (estimated \$4,798).

District officials had no explanation for why eight of these assets were not on either the IT inventory or the accounting detail report. The Assistant Superintendent for Business and Finance (ASB) asserted that the three desktop computers were brand new and had not even been unboxed yet since they were not ready for deployment. However, these unboxed desktops were purchased in August 2022 and had still not been assigned an asset tag or added to the accounting detail report as of June 30, 2023. By not assigning asset tags to items as they are received, there is a greater risk that the items could be lost or stolen.



Furthermore, District officials cannot properly protect their IT assets if they do not know what they have and where the assets are located.

While the Board adopted an Inventory/Capitalization Policy¹ (Policy) to provide direction for officials to track and inventory assets, the Board did not adopt a comprehensive written policy specifically for IT equipment inventory.

According to the Policy, capital assets are generally long-term (i.e., tangible or intangible assets that are used in operations and have useful lives of more than one year) and may include equipment. Based on this definition, most IT assets would be subject to the Policy. Further, the Policy requires that assets costing more than \$500 be inventoried or included on an itemized list for tracking and controlling property. If requested by the responsible program administrator, all assets costing less than \$500 must also be inventoried for accountability purposes. These inventory records, where possible, should include:

- Item name
- Description
- Serial or other identification number
- Acquisition date
- Item location and where it will be used
- Titleholder name
- Acquisition cost
- Purpose
- Disposal date, method and sale price

Additionally, the Policy requires certain attributes to be recorded that do not necessarily aid in tracking and inventorying IT assets but are important for other operational needs. For example, cost and acquisition date information do not aid in tracking an asset but are useful for determining overall cost or age of assets that, in turn, could ensure appropriate insurance coverages are maintained and assist in planning for replacement of assets reaching the end of their useful life. Although the District's accounting records have the cost and acquisition date information for IT assets, this information is not easily compiled for inclusion in the District's IT asset inventory records and cannot easily aid in planning for future IT asset investments. Therefore, the cost and age of all IT assets currently in use by the District was undetermined at the conclusion of our fieldwork.

¹ Policy 6645, adopted in December 2003 and last revised in April 2018.

Inventory Records – The Business Office contracts with a third-party vendor to provide an insurance valuation, known as the accounting detail report, of all District capitalized fixed assets, which should include some IT assets. At the request of the prior Director of Technology (the responsible program administrator), the District began to inventory IT assets costing less than \$500 in 2014. The IT Department began using the current IT inventory tracking system in July 2020 when the District abruptly shifted to remote learning, with the intent to only track the location of movable devices in this system. Therefore, items such as desktop computers, smartboards, printers and projectors were not recorded until District officials saw the value of capturing these items and information other than location in the IT inventory and began doing so in January 2022. We reviewed both of these lists and found that they did not always contain information needed to sufficiently track and/or easily locate the District’s IT assets. Further, the lists did not contain all of the information required by the District’s policy (Figure 2).

Figure 2: Board-Required Inventory List Attributes

Inventory Lists	Description	Titleholder	Serial Number or Other ID Numbers	Cost	Acquisition Date
Accounting Detail Report	✓	X	✓	✓	✓
IT Inventory List	✓	X	✓	✓	X
	Purpose	Location	Disposal Date	Disposal Method	Disposal Sales Price
Accounting Detail Report	X	✓	X	X	X
IT Inventory List	X	✓	X	X	X

The Superintendent, ASB and IT Manager assured us that they absolutely follow the policy when tracking IT assets. The IT Department used the vendor’s pre-established template within the IT inventory tracking system to establish which attributes are captured, as they believed it to contain more attributes than were necessary. In addition, the IT Manager stated that the use of the IT inventory tracking system is still new to the IT Department and that they are still learning how to maintain the IT assets inventory more effectively.

Additionally, the information that was recorded in the lists was not always accurate and/or contained incomplete information. Specifically:

- The IT inventory list does not yet contain acquisition dates for any of the 10,883 recorded IT assets and cost was not recorded for 9,924 IT assets.

The IT Manager and ASB explained that, since their intent was to use the IT inventory list only to track asset locations prior to January 2022, the District uses the accounting detail report to capture acquisition dates and cost of IT assets.

- The inventory had no record of to whom 5,035 IT assets were assigned.
 - The IT Manager explained that 2,292 of these IT assets were classified as “retired” and would not be assigned to an individual. However, the IT inventory tracking system also contained another 690 “retired” assets that were assigned. Moreover, 1,505 of these unassigned “retired” assets (66 percent) were still listed on the accounting detail report as of June 30, 2023. In addition to the status and location of these assets not matching in the two reports, the asset tags for 776 of the 1,505 assets located also did not match.
 - The IT Manager said that the remaining 2,743 assets could be equipment assigned to classrooms or currently in redeployment status, neither of which would list owners. However, since the IT Department recorded only the building in which an asset was located and not the specific classrooms as part of IT asset location in the inventory tracking system and it does not track which assets are in summer redeployment status, the IT Manager had no way to confirm the location of these assets.
- A specific location identifier was not recorded for 1,474 IT assets.
 - The IT Manager explained that 1,060 of these IT assets were recorded as “retired” in the inventory, indicating they had been disposed. However, the IT inventory tracking system did not track disposal date and disposal method, as required by the District’s policy; therefore, we could not confirm the IT Manager’s statement. Also, as previously noted, a majority of the assets listed as “retired” in the IT inventory were still listed on the accounting detail report.
 - The IT Manager said that the remaining 414 IT assets could be equipment in summer redeployment status for which locations were deleted. However, since summer redeployment status is not recorded in the IT inventory tracking system, the IT Manager had no assurance that his assumption was accurate.
- 26 serial numbers were duplicated in the IT inventory tracking system. The IT Manager stated that these serial numbers may have been accidentally scanned twice during the initial onboarding of the IT inventory tracking system when IT staff were still learning how to upload data into the system.
- Serial numbers were not recorded for 21 assets. The IT Manager told us that these devices existed prior to the IT Department using the IT inventory

tracking system and, when inventoried into the IT inventory tracking system, the serial number label was illegible given the age of these assets. However, the acquisition dates for these ranged from 2014 to 2021; 11 of the serial numbers were recorded in the accounting detail report and the other 10 of these assets had tag numbers in the IT inventory that did not match assets in the accounting detail report.

Annual Inventory – The IT Department did not conduct an annual inventory during our audit period. Had the IT Department conducted an annual inventory, the 11 assets costing approximately \$14,000 identified above could have been identified and added to the inventory records and errors and inaccuracies, including duplicate and/or missing serial numbers, mistyped asset tag numbers and item locations that do not match between reports could have been identified and the inventory records corrected.

Safeguarding Assets – During our building walkthrough and inspection of assets, we observed an unlocked server room in the middle school, an unsecured storage room in the high school and a server room susceptible to water damage in the high school.

We inspected the server room located inside of a collaboration classroom in the middle school and observed that the door to the server room was not secured by a lock or swipe card and was not monitored by a camera. Furthermore, the IT Manager indicated that a physical access log was not maintained to track who accessed the server room. Anyone with access to the collaboration room, including contractors and custodian staff, could have had unauthorized access to the server room because it was not properly secured or monitored. This could allow unauthorized individuals to damage, destroy or steal equipment that would require considerable time and money to replace or repair.

We also observed the high school storage room, since the IT Manager indicated that this is where new IT assets delivered to the high school are stored until deployment. However, the assets in this room were not properly safeguarded because:

- Other departments had access to the high school storage room. For instance, we observed yearbooks, art and music supplies inside the storage room.
- Access to the storage room is not monitored or tracked by a camera, swipe card or a physical access log.
- The IT Manager indicated that IT Department staff, custodians and the school principal have keys to this storage room and was not sure which other departments might also have keys to the storage room.

Finally, we observed water stains on the high school server room ceiling, leaving IT equipment susceptible to damage. The Superintendent, ASB and IT Manager asserted that there is no active leak; these were old stains, but replacing ceiling tiles in a closet is not a priority. However, existing stains could conceal a new or ongoing leak. We also observed that the high school server room was not monitored by a camera and the IT Manager stated that there was no log maintained to track physical access to it.

IT Assets Disposal – We selected 10 IT assets, approved as obsolete by the Board, to determine if the disposal date and method were recorded in the inventory and if District-related data and information was removed prior to their disposal.

We found that neither the IT inventory tracking system nor the accounting detail report recorded the date and method for any of the 10 IT assets approved as obsolete by the Board, as required by District policy. The IT Manager indicated that disposal date and disposal method were not tracked in the inventory system, because the IT Department did not use the District's Policy to establish attributes to be captured in the IT inventory tracking system.

In addition, four of these 10 IT assets were desktop computers that contained District-related data and information that should have been removed prior to disposal. However, the IT Department staff could not provide documentation to support that District-related data and information was removed, or that the IT asset was destroyed, for two of the four desktop computers. The IT Manager indicated that the third-party vendor was unable to provide destruction certificates for these two assets and theorized that the serial numbers may have been damaged and unreadable.

The IT Department and Business office did not maintain sufficiently detailed up-to-date inventory records or safeguard assets from loss or damage. Consequently, District officials cannot be assured that IT assets are adequately accounted for and would be detected if lost, stolen or misused. Furthermore, complete, accurate and up-to-date inventory records help District officials ensure that IT assets are properly insured, tracked through their life cycle and replaced as necessary. When inventory records are incomplete, and assets are not properly accounted for, District officials cannot ensure taxpayers that IT assets are properly safeguarded. Finally, IT system components should always be in a locked and secured area to further safeguard them from damage or loss.

What Do We Recommend?

The Board should:

1. Adopt a specific comprehensive written policy to properly track and inventory IT equipment. This policy should include guidance and processes for:
 - Maintaining detailed, up-to-date inventory records for all IT equipment,
 - Annually reviewing the physical inventory
 - Documenting and updating the inventory for equipment disposal.
2. Require the IT Department to perform a physical inventory of all IT assets, locate missing and unaccounted-for equipment and update inventory records accordingly.

The IT Manager and IT Department staff should:

3. Review and comply with applicable District policies.
4. Maintain complete, accurate and up-to-date inventory records, including the detail necessary to adequately track and easily locate an IT asset.
5. Continue to update inventory records to correct erroneous information and track assets not currently in District records.
6. Perform a complete, annual physical inventory and compare the results to the inventory records. Take appropriate action to follow up on any discrepancies.
7. Ensure that District personnel keep IT asset storage areas and server rooms secured and safe from environmental damage, such as water leakage.
8. Ensure District-related data, including sensitive, personal or confidential information, is removed prior to disposing IT assets and/or ensure that obsolete IT assets are destroyed and maintain sufficient documentation of these actions.
9. Record the date and method of disposal for any IT assets in the inventory, as required by the District's Policy.

Appendix A: Response From District Officials

The District's response includes references to page numbers in our draft report that have changed in the processing of the final report.



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Kusum Sinha, Ed.D.
Superintendent of Schools

March 13, 2024

New York State Comptroller's Office
110 State St.
Albany, NY 12236

To Whom It May Concern:

Please consider this the Garden City School District's official written response letter to the revised draft report received on February 28, 2024 via email regarding the audit period of July 1, 2022- August 10, 2023.

Response to District IT Asset Management Draft Report of Examination (2023M-161)

Beginning in June 2023 and continuing through August of 2023, the technology department was subject to an audit by the NYS Comptroller's office in the area of IT Asset Management. While we do not disagree with the audit objective, which focuses on inventory, controls, and safeguarding of IT assets, as well as IT-related policy, we do disagree with some of the findings and would like to clarify and offer context to the statements noted in the report.

During the COVID-19 pandemic, school districts faced significant challenges in both health and education sectors. Ensuring a seamless flow of instruction to students required the acquisition and distribution of a large number of new information technology (IT) assets in a short period. While the IT staff worked diligently and efficiently to deploy several thousand mobile devices to students, faculty, and staff, the inventory process became challenging.

To address this issue, the district acquired an asset management program, [REDACTED] in July 2020. This program aimed to track the sudden influx of mobile devices, incorporate IT help desk ticketing, and automate the existing manual system in place. By implementing [REDACTED] the district sought to streamline the management of IT assets and support services during the pandemic-induced remote learning era.

As we continued to use [REDACTED] we began to identify and address areas for improvement in our asset inventory process and documentation. Beginning in January 2023, new technology department assets were being added to the inventory system and we contracted with a new data destruction vendor to ensure proper protocols and record-keeping were being maintained.

The auditors were advised that the business office conducts its end of year closeout/updates to the master inventory [REDACTED] after July 1 and that June-August 2023 would be a difficult time to conduct the audit because we would not have a current [REDACTED] report for that same time period.

The following details our response to the key findings to add clarity and context to the statements in the audit report.

- The report states that four Chromebooks and one iPad could not be located. The iPad, from the year 2015, was obsolete and was listed in our IT inventory as retired and had not yet been removed from the accounting inventory report. The other four devices, due to their age 2016, 2017, had been retired and disposed of, although could not be located in disposal records. This confusion was a result of our large scale mobile device deployment due to the global pandemic. We will work to ensure that these two systems are better aligned in the future.
- Concerning the eleven IT assets which were not in the inventory tracking system, or accounting detail report, [REDACTED] The smartboards and 3D printers were either shown to the auditors or were a part of a larger construction project and accounted for in the project expense. The laser printers were of minimal cost, under \$500 and purchased through building supply codes and therefore not inventoried. The three desktops were still in their original packing boxes and had not yet been deployed. Future details to follow in our corrective action plan.
- Regarding the Board of Education capitalization policy: The Board does maintain an Inventory/Capitalization Policy (#6440) to provide direction for officials to track and inventory assets. Although not required, the auditors are recommending a specific policy for IT inventory. We shared with the auditors that we agree and are working with an outside consultant to develop this policy and procedure.

On page 7 of the report, the auditors list items that are in [REDACTED] but whose attributes do not conform to board policy. We explained to the auditors that [REDACTED] was not purchased for this purpose and it was never our intention to use it for that purpose. Moving forward, we will ensure that our inventory using [REDACTED] and/or [REDACTED] conforms to the new policy we are establishing.

On page 8, several items were noted with regards to safeguarding assets:

- The auditors inquired about a stained ceiling tile in the high school server room. It was explained that it was an old stain and there was no active leak or risk of water damage.
- The auditors observed an unlocked door to the Middle School server closet in a classroom. This observation was made during the summer and construction was still ongoing in that room. A proper lock was included in the project scope and the closet was properly locked prior to the beginning of the school year.
- The auditors observed a storage room at the high school that was used by multiple departments. It was explained that we have limited storage areas in our building and a finite number of people have keys to access.
- The auditors inquired about cameras on server room doors for security purposes. There are security cameras in our hallways but many of our server rooms are located WITHIN classrooms and our district does not install cameras in classrooms. The district told auditors that we are already in the process of adding door swipe access to some server closets throughout the district.

On page 9 of the report, the auditors noted that disposition dates and other details were not recorded in the IT inventory tracking. We explained to the auditors that disposition information is provided in the Board resolution approving the disposal. All district iPads, Chromebooks and computers are approved by the Board of Education to be transferred to an outside E-waste vendor. These are recorded for disposal via Board agenda. While we provided this information to the auditors, we will look to see if this can be added to the inventory tracking system.

We thank the comptroller's office for their input and acknowledge that there are areas where we can improve our current inventory system to include more details. Beginning in 2020, our implementation of ██████████ helped us to make great strides in maintaining a clear, accurate and detailed asset inventory. Our corrective action plan will include details of additional changes and enhancements to this system.

Sincerely,

Kusum Sinha, Ed.D.
Superintendent of Schools

Appendix B: Audit Methodology and Standards

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. We obtained an understanding of internal controls that we deemed significant within the context of the audit objective and assessed those controls. Information related to the scope of our work on internal controls, as well as the work performed in our audit procedures to achieve the audit objective and obtain valid audit evidence, included the following:

- We interviewed District officials and reviewed District policies to gain an understanding of IT asset management.
- We reviewed IT inventory records provided by the Business office and IT Department to determine if the records contained sufficient information to identify IT assets.
- We judgmentally selected a sample of 60 IT assets from District invoices and device management reports to determine if IT assets were added to the inventory records and physically located in the District:
 - We selected 40 IT assets from the largest invoice(s) from each of the three IT vendors used by the District during our audit period.
 - From device management reports, we selected 20 IT assets that had not accessed the District's network since March 31, 2023.
- We performed a walk-through of District facilities and judgmentally selected 10 assets to determine whether the assets were accurately recorded on the inventory record. During our visual inspection of District IT assets, we assessed the general condition of their locations for the potential risk of damage or loss.
- We judgmentally selected a sample of 10 IT assets, approved as obsolete by the Board, to determine if they were properly disposed and if the IT asset inventory system and accounting detail report tracked the disposal date and method.
- Where possible, for IT assets where no cost was recorded, we estimated the cost based on similar model assets for which cost was recorded and/or we found a current cost on the vendor's website.

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 must be prepared and provided to our office within 90 days, 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. 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 CAP should be posted on the District's website for public review.

Appendix C: Resources and Services

Regional Office Directory

www.osc.ny.gov/files/local-government/pdf/regional-directory.pdf

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

www.osc.ny.gov/local-government/publications

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

www.osc.ny.gov/local-government/fiscal-monitoring

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

www.osc.ny.gov/local-government/publications

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

www.osc.ny.gov/local-government/resources/planning-resources

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

www.osc.ny.gov/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.ny.gov/local-government/required-reporting

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

www.osc.ny.gov/local-government/publications

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

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Contact

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