



Holtsville Fire District

Financial Management

2025M-4 | September 2025

Contents

Audit Results	1
Audit Summary	1
Financial Management: Findings and Recommendations	3
Finding 1 – The Board did not develop and adopt reasonable budgets.	3
Recommendations	6
Finding 2 – The Board did not properly establish two capital reserve funds.	6
Recommendation.	7
Finding 3 – The Board did not have a fund balance policy and made unbudgeted transfers to reserves that were not transparent.	7
Recommendations	8
Appendix A: Profile, Criteria and Resources.	9
Appendix B: Response From District Officials.	11
Appendix C: OSC’s Comment on the District’s Response	13
Appendix D: Audit Methodology and Standards.	14

Audit Results

Holtsville Fire District



Audit Objective

Audit Period

Did the Holtsville Fire District (District) Board of Commissioners (Board) adopt budgets with reasonable estimates and properly establish and manage capital reserve funds?

January 1, 2019 – December 31, 2023

Understanding the Audit Area

A fire district (district) board of fire commissioners (board) is responsible for managing the district's fiscal activities and safeguarding its resources. To properly manage financial operations, the board should develop and adopt reasonably estimated and structurally balanced budgets based on historical data or known trends in which recurring revenues finance recurring expenditures. In preparing a budget, a board must estimate the amounts a district will spend and receive, the amount of fund balance that will be available at the end of the fiscal year to use towards the next year's budget and the expected real property tax levy. Accurate estimates help ensure that the tax levy is not greater than necessary.

Reserve funds are established to provide resources for an intended future use with a clear purpose or intent that aligns with the statute authorizing the fund. If a board chooses to accumulate money for future capital improvements and equipment, it must pass a resolution to formally establish a capital reserve fund.

The District's budgeted appropriations for fiscal year 2024 totaled \$3.8 million, and capital reserve fund balances totaled \$2.6 million as of December 31, 2023.

Audit Summary

The Board did not adopt budgets with reasonable estimates or properly establish and manage capital reserve funds. As a result, from 2019 through 2023, the Board transferred an additional \$1 million into reserve funds. This was 45 percent more than the \$2.2 million in transfers planned, with no indication of the Board's plan to use the funds. The District's tax levy increased by \$771,762 from 2019 to 2024, meaning that real property taxes may have been higher than necessary.

The Board developed and adopted budgets that resulted in a total operating surplus of \$4.8 million between fiscal years 2019 and 2023. The Board underestimated revenues in 2023 and consistently

overestimated expenditures during the audit period, resulting in budget variances in four of the five fiscal years reviewed totaling \$1.4 million, or 11 percent of the \$13.8 million in appropriations. The Board also appropriated fund balance totaling \$68,598 in three of the fiscal years reviewed that was not utilized.

Additionally, the Board did not properly establish two capital reserve funds. Board meeting minutes from 1972 (the year the District was established) mention the reserve funds and balances at the time of the meeting. However, there was no Board resolution or other supporting documentation indicating that the Board properly established the reserve funds. Furthermore, the District did not have a fund balance and reserve policy to address these matters and made unbudgeted transfers to these reserves that were not transparent. Although the Board planned to transfer \$2.2 million into the capital reserve funds between 2019 and 2023, \$3.2 million was transferred during that time because of operating surpluses.

Because the Board did not adopt budgets with reasonable estimates, have a fund balance and reserve policy or ensure that the District's capital reserve funds were properly established, the Board's intentions regarding fund balance were not clear, reserves may have been overfunded and real property tax levies may have been higher than necessary. Additionally, official's financial management practices were not transparent and officials did not inform taxpayers on how all District funds were being used or reserved.

The report includes six recommendations that, if implemented, will improve the District's ability to adopt budgets with reasonable estimates and properly establish and manage capital reserve funds. District officials disagreed with certain aspects of our findings but indicated they planned to initiate corrective action. Appendix C includes our comment on an issue raised in the District's response letter.

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 (GML). Our methodology and standards are included in Appendix D.

The Board has the responsibility to initiate corrective action. Pursuant to Section 181-b of New York State Town Law (Town Law), a written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and forwarded to our office within 90 days. 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. We encourage the Board to make the CAP available for public review.

Financial Management: Findings and Recommendations

Town Law Section 181 requires a board to adopt annual budgets that include detailed estimates of revenues and expenditures, and to affix an estimate of fund balance to the proposed annual budget documents, including a breakdown of:

- Amounts estimated for encumbrances,
- Amounts to be expended for the ensuing fiscal year,
- Amounts reserved for stated purposes pursuant to law, and
- The remaining unappropriated fund balance.

To be transparent, a board should include the funding and use of reserves in the annual budget to give taxpayers the opportunity to know the board's plans for the reserves. A written fund balance and reserve policy is a vital tool to establish reasonable and substantiated goals for reserve fund balances and guidelines for developing realistic budget estimates to maintain reserve fund balances at designated levels. A policy would also clearly convey the Board's intent regarding the future purpose and use of the funds and reduce the risk that subsequent boards could use this money for purposes other than what this Board and previous boards intended. More details on the criteria used in this report, as well as resources we make available to local officials that can help officials improve operations (Figure 5), are included in Appendix A.

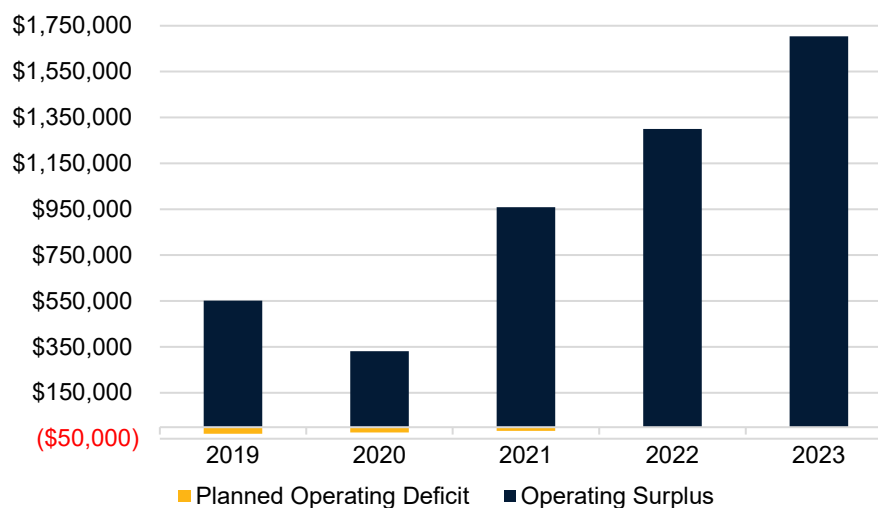
Finding 1 – The Board did not develop and adopt reasonable budgets.

While the proposed budgets for fiscal years 2019 through 2023 included detailed estimates of expenditures, they did not include detailed estimates of the amount of revenues to be received or fund balance estimates. District officials stated they were not aware detailed estimates of revenues and fund balance should be included in the proposed budget. As a result, the annual budgets lacked the necessary details to comply with legal requirements. Officials' budgetary practices resulted in a lack of transparency with taxpayers.

The Board did not use actual revenues and expenditures from previous years when developing budgets during our audit period. Instead, the Board used the previous year's budget and slightly increased each appropriation budget line. In addition, the Board did not have accurate budget to actual reports to develop budget estimates because the Treasurer did not reconcile the District's accounting records at the end of the fiscal year. The District's external auditors performed their own reconciliation during the audit to accurately present the financial statements, but the adjustments were not shared with the Treasurer.

As a result, the District continually overestimated appropriations and ended each fiscal year between 2019 and 2023 with operating surpluses totaling \$4.8 million because the District's total actual revenues exceeded expenditures (Figure 1). The District appropriated fund balance in fiscal years 2019, 2020 and 2021 totaling \$68,598. However, because of the operating surpluses, the appropriated fund balance was not used to fund operations.

Figure 1: Operating Results



Underestimated Revenues – We compared estimated revenues to actual revenues received for 2019 through 2023. We determined that revenue variances for 2019 through 2022 were generally reasonable (underestimated by 1.6 percent or less). However, District officials underestimated revenues by \$602,932, or 14 percent, in 2023. The most significant variance, totaling \$518,959, occurred because District officials did not estimate any revenues for ambulance charges, a new revenue item for the District. The District continued this in the 2024 budget, as revenue estimates again did not include any estimate for ambulance charges. The District Manager (Manager) said the District did not budget for ambulance charges because officials were unsure how much money would be received and it is a revenue source that could disappear at any time. Not including an estimate for ambulance charges in the budget in 2023 could be considered reasonable given that it was a new revenue source. However, officials should have developed a conservative estimate for ambulance charges in 2024 given the amount of revenue the District received the prior year.

Furthermore, the District estimated they would receive \$44,000 in interest and earnings and \$0 for payments in lieu of taxes (PILOTs) in 2023. However, the District received \$84,386 in interest and earnings and \$39,998 in PILOTs in 2023, or \$80,384 more than estimated. The combined revenue estimates for interest and earnings and PILOTs totaled \$73,150 in 2024, indicating that officials underestimated the budget for these two revenue items again.

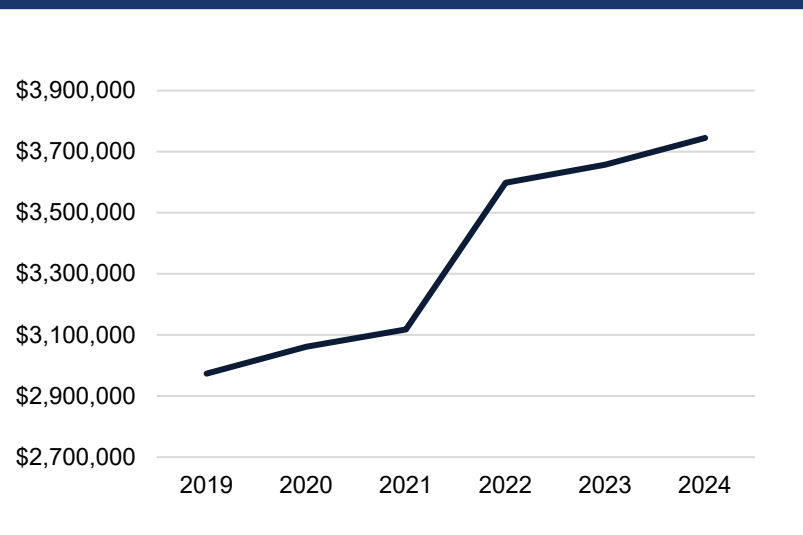
Overestimated Appropriations – We compared budgeted appropriations (\$13.8 million) to actual expenditures (\$12.4 million) for 2019 through 2023 and determined the overall expenditure variance totaled \$1.4 million, or 11 percent, during our audit period. Although the expenditure variance was less than 1 percent in 2020, variances exceeded 10 percent in 2019 and 2021 through 2023, with the highest variance totaling \$511,234, or 23 percent, in 2021. Additionally, of the District's 11 budget line items, eight of them had significant variances during the audit period:

- Equipment and capital outlay,
- Fire protection – contractual,
- Medical and accident insurance,
- Personnel services,
- Service award program,
- Social Security,
- State unemployment, and
- Workers’ compensation insurance.

For example, the fire protection – contractual budget line was overestimated by a total of \$940,256 from 2019 to 2023, with the highest variance totaling \$297,990 in 2021. We analyzed the details that made up this line and determined that certain items were consistently overestimated during the audit period, including uniforms and turnout gear, travel and training, and buildings and grounds. The Manager said that District officials discussed buying more turnout gear and therefore increased the amount budgeted in 2024. Furthermore, the Manager said that out of state travel for training has decreased over the years but could not explain why the budget for travel and training was not reduced. Additionally, the Manager said that the District has been considering several projects but have not finalized anything yet, which is why there was a budget variance for buildings and grounds. We also reviewed the budgeted amounts for medical and accident insurance, and although the line was overestimated by \$73,799 in 2023, officials increased the line by \$65,520 in the 2024 budget. Additionally, although the State unemployment appropriation decreased from \$18,000 to \$15,000 in the 2024 budget, we determined that the District’s expenditures for that line did not exceed \$10,000 in four out of the five years reviewed. The Manager could not explain why the District budgeted more than was needed for State unemployment.

The Board increased the District’s tax levy from \$3 million in 2019 to \$3.8 million in 2024 to fund operations and add to its reserve funds (Figure 2). However, because District officials did not use previous years’ actual revenue and expenditure amounts when creating budgets and budget-to-actual reports generated from the financial system were not accurate, real property tax levies were higher than necessary.

Figure 2: Real Property Tax Levy



Recommendations

The Board should:

1. Ensure that annual budget documents include a detailed estimate of revenues to be received and an estimate of fund balance.
2. Ensure that adopted budgets contain realistic revenue and expenditure estimates based on historical trends.

The Treasurer should:

3. Update prior years' accounting records and continue to reconcile future accounting records at year end.

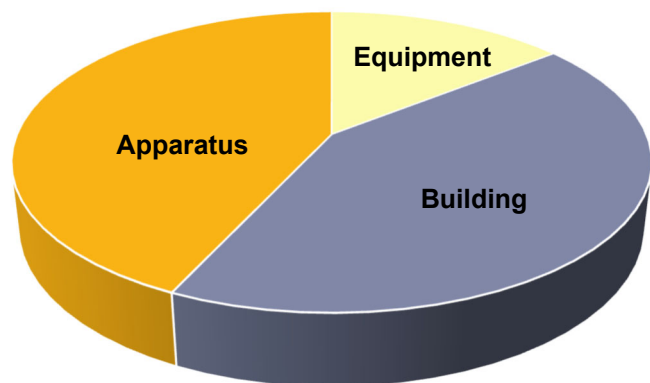
Finding 2 – The Board did not properly establish two capital reserve funds.

We reviewed the District's bank statements for three separate capital reserve funds as of December 31, 2023, including an apparatus reserve fund totaling \$1.1 million, a building reserve fund totaling \$1.1 million, and an equipment reserve fund totaling \$376,000 (Figure 3). The equipment reserve fund was established by Board resolution on October 15, 2019 and a proposition presented to and approved by voters on December 10, 2019.

However, while the Secretary provided Board minutes from 1972 (the year the District was established) which mentioned the truck reserve (apparatus) and building reserve funds and the balances at that time, District officials were unable to provide a resolution or supporting documentation indicating that the Board properly established the apparatus and building capital reserve funds. The Secretary said that when the District was formed, it separated from another district and the Board continued to use the reserves which were already in existence.

Because of the way the District budgeted, accounted for and reported this money, we believe the funds represent "de facto" capital reserve funds. As such, the Board should take remedial action to ratify the reserve funds. In general, these actions include following the procedures which were required at the

Figure 3: Reserve Fund Balances



time the funds were reserved. Taking these actions will help clearly convey the Board's intent regarding the future purpose and use of the reserve funds and reduce the risk that these funds are used for purposes other than what was intended.

Recommendation

4. The Board should consult with the District's legal counsel to take action to ratify the "de facto" capital reserve funds by adopting an appropriate resolution, subject to referendum requirements if necessary.

Finding 3 – The Board did not have a fund balance policy and made unbudgeted transfers to reserves that were not transparent.

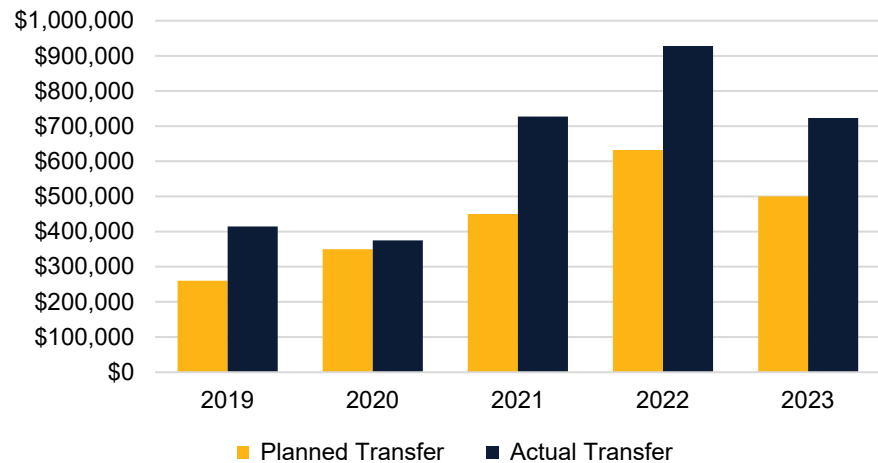
The District did not have a fund balance and reserve fund policy to address how much money should be set aside in each reserve, how the reserves are funded, or when reserves should be used. A policy is a vital tool to establish reasonable and substantiated goals for reserved fund balances and establish guidelines for developing realistic budget estimates to maintain reserved fund balances at designated levels. A fund balance and reserve fund policy would clearly convey the Board's intent regarding the future purpose and use of the funds and reduce the risk that subsequent boards could use this money for purposes other than what this Board and previous boards intended. Based on our review, we determined that the District funded reserves through budget appropriations and by transferring surplus funds after the close of the fiscal year. Officials added funds to the reserves each year by including a line item in the budget titled "transfer to other funds" and transferring surplus money from the previous fiscal year.

After the close of each fiscal year, the Board discussed the amount of surplus money available, and along with the budgeted amount, voted on how much to allocate to each reserve. However, these transfer amounts and reserve figures were not included in the annual budget documents that were mailed to residents. Furthermore, the Board resolutions authorizing the transfers did not address the intended future purpose and use of the funds.

From 2019 to 2023, the Board planned to transfer \$2.2 million into the capital reserves but instead transferred a total of \$3.2 million. For example, the District's 2022 budget included a planned capital fund transfer of \$632,000. However, because the District had an operating surplus, officials added \$928,000 to the capital reserves, including \$532,000 to the apparatus reserve fund, \$200,000 to the building reserve fund and \$196,000 to the equipment reserve fund (Figure 4).

Because the Board did not include the transfer amounts and reserve figures in the proposed annual budget documents and Board resolutions authorizing the transfers did not address the intended future purpose and use of the funds, the Board was not transparent with taxpayers as to how District funds were being used. Furthermore, without a fund balance and reserve policy, the Board's intentions regarding fund balance were not clear and reserves may have been overfunded.

Figure 4: Transfers to Capital Funds



Recommendations

The Board should:

5. Adopt a written fund balance and reserve fund policy to govern the levels of reserve fund balances to maintain. The policy should state the Board's rationale for establishing each reserve fund, the objectives for the reserve, optimal or maximum targeted funding levels and conditions under which the reserve will be used or replenished.
6. Include transfer amounts and reserve figures in the proposed annual budget documents to transparently convey how the District intends to use current fiscal year funds and the intended future purpose and use of reserved funds to taxpayers.

Appendix A: Profile, Criteria and Resources

Profile

The District was established in September 1972 and is a district corporation and political subdivision located in the Town of Brookhaven in Suffolk County. The District provides fire protection and emergency medical services to the community. The elected five-member Board governs the District and is responsible for the general management and control of financial operations, including establishing policies, developing and adopting the annual budget, establishing reserves and maintaining fund balance. The Chairman is the District's chief executive officer. The Board appointed the Manager to assist the Board with the District's day-to-day operations and the Treasurer to be the District's chief fiscal officer and maintain a complete and accurate account of the District's financial transactions.

Criteria – Financial Management

Town Law Section 181 requires a board to adopt a proposed budget which includes detailed estimates of the amount of revenues to be received and expenditures to be made during the fiscal year for which the budget is proposed. The law also requires the board to affix an estimate of the fund balance to the proposed budget, including a breakdown of amounts estimated for encumbrances, amounts estimated to be expended for the ensuing fiscal year, amounts reserved for stated purposes pursuant to law and the remaining unappropriated unreserved fund balance.

To effectively manage fund balance, a board should adopt reasonably estimated and structurally balanced budgets based on historical data or known trends in which recurring revenues finance recurring expenditures. In preparing a budget, a board must estimate the amounts a district will spend and receive, the amount of fund balance that will be available at the end of the fiscal year to use towards the next year's budget and the expected real property tax levy. Accurate estimates help ensure that the tax levy is not greater than necessary.

Analyzing historical trends can provide valuable information about current and future fiscal health. A trend analysis can help predict future financial outcomes. It can also help put the current year's budget into context by revealing whether the most recent year is the continuation of an upward trend, a downward trend, or one that fluctuates. Analyzing why large fluctuations have occurred can help determine if they were unforeseeable in one year or if the values are consistently under- or overestimated. Budget estimates (current and future) can then be modified to reflect historical reality.

To effectively analyze trends and manage financial operations, a board must ensure that the treasurer maintains financial records that provide a complete and accurate accounting of all financial transactions. The accounting records should accurately document assets, liabilities, fund balance and results of operations (revenues and expenditures) for each district fund.

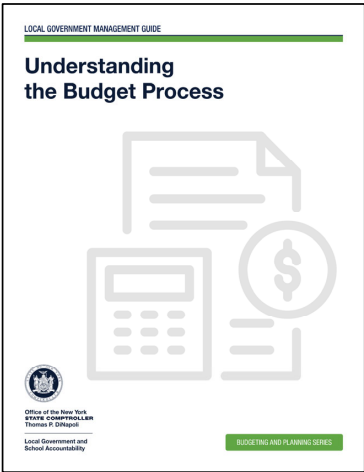
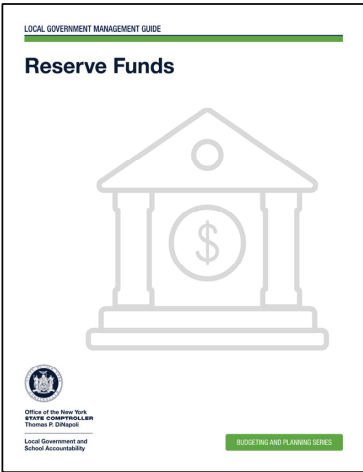
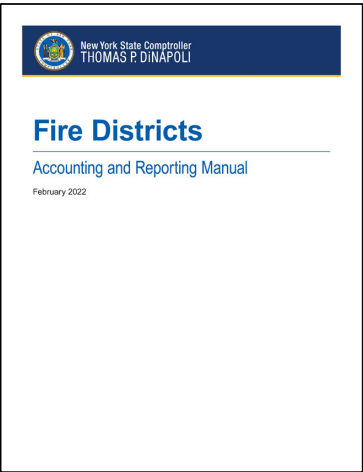
A board is responsible for adopting a written policy that defines the amounts of fund balance, including reserves, the district should reasonably maintain. A written policy is a vital tool to establish

reasonable and substantiated goals for reserve fund balances and guidelines for developing realistic budget estimates to maintain reserve fund balances at designated levels. A policy would also clearly convey the Board's intent regarding the future purpose and use of the funds and reduce the risk that subsequent boards could use this money for purposes other than what this Board and previous boards intended. A board is also permitted to retain both a reasonable amount of fund balance for cash flow needs or unexpected expenditures and reserves to finance future costs for specific purposes (e.g., capital improvements or equipment). To be transparent, a board should include the funding and use of reserves in the annual budget to give taxpayers the opportunity to know the board's plans for the reserves.

Reserve funds are established to provide resources for an intended future use with a clear purpose or intent that aligns with the statute authorizing the fund. If a board chooses to accumulate money for future capital improvements and equipment, it must pass a resolution to formally establish a capital reserve fund and it must follow GML requirements for establishing, funding, expending and transferring money from reserve funds. A reserve fund policy, which provides guidance on the accumulation and use of reserves, is an important component of any financial plan. To ensure that reserve funds are properly established and expended, a board should develop a written reserve policy.

Additional Financial Management Resources

Figure 5: OSC Publications

OSC <i>Local Government Management Guides</i> and other resources available on our website to help officials understand and perform their responsibilities.		
<i>Understanding the Budget Process</i>	<i>Reserve Funds</i>	<i>Fire Districts – Accounting and Reporting Manual</i>
 <p>LOCAL GOVERNMENT MANAGEMENT GUIDE</p> <p>Understanding the Budget Process</p> <p>Office of the New York State Comptroller THOMAS P. DINAPOLI</p> <p>Local Government and School Accountability</p> <p>BUDGETING AND PLANNING SERIES</p>	 <p>LOCAL GOVERNMENT MANAGEMENT GUIDE</p> <p>Reserve Funds</p> <p>Office of the New York State Comptroller THOMAS P. DINAPOLI</p> <p>Local Government and School Accountability</p> <p>BUDGETING AND PLANNING SERIES</p>	 <p>New York State Comptroller THOMAS P. DINAPOLI</p> <p>Fire Districts</p> <p>Accounting and Reporting Manual</p> <p>February 2022</p>
https://www.osc.ny.gov/files/local-government/publications/pdf/understanding-the-budget-process.pdf	https://www.osc.ny.gov/files/local-government/publications/pdf/reserve-funds.pdf	https://www.osc.ny.gov/files/local-government/publications/pdf/arm-fds.pdf

In addition, our website can be used to search for audits, resources, publications and training for officials: <https://www.osc.ny.gov/local-government>.

Appendix B: Response From District Officials



HOLTSVILLE FIRE DISTRICT

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PHONE: 631-475-2010 FAX: 631-475-3065 EMAIL: DISTRICT@HOLTSVILLEFD.ORG



Anthony Asselta
Chairman of the Board

Joseph Castiglione
Commissioner
Justin Krause
District Manager

Michael Escue
Commissioner
Margaret Gironda
District Treasurer

Roy Stillufsen
Commissioner
Wayne Petry
District Secretary

Vincenzo Torquato
Commissioner
Christopher P. Ring
Fire District Attorney

August 7, 2025

Ira McCracken
Chief of Municipal Audits
NYS Office Building
Room 3A10
250 Veterans Memorial Highway
Hauppauge, NY 11788-5533

Re: Holtsville Fire District Exam #2025M-4

Dear Mr. McCracken,

This letter is in response to Audit #2025M-4 covering the period of January 1, 2019 through December 31, 2023. The Holtsville Fire District ("District") takes great pride in serving our community with dedication and transparency. We value the findings and recommendations presented by your audit team and take them very seriously. Our commitment to responsible governance and continuous improvement remains a top priority.

This audit focused on the District's budgeting practices and overall financial management. We appreciate the thorough review conducted by your team and welcome the opportunity to address the observations made in the report.

Finding 1: The Board did not develop and adopt reasonable budgets.

When preparing the annual budget, the Board makes every effort to plan responsibly and obtain accurate quotes. While we strive to purchase all items included in the budget, there are occasions when unforeseen circumstances prevent us from doing so.

In regard to medical insurance, the District relies on the New York State Health Insurance Program (NYSHIP) for cost estimates. In previous years, NYSHIP provided clear, straightforward estimates. However, more recently, they have shifted to issuing a 65-page analytical report, which is challenging to interpret. As a result, the District must now extract and calculate its own estimate based on the information provided in this complex report.

Service award estimates, accident insurance, and Workers' Compensation Insurance **estimates** are provided by our insurance brokers. Unfortunately, the actual quote is not received until after the budget has been approved in October.

The Treasurer will consult with external auditors regarding any adjustments and will make necessary changes accordingly. Additionally, the Treasurer will provide a detailed breakdown of all estimated revenues in future budgets.

In addition, the Governor has extended the Ambulance Bill for an additional five years. Unless further extended, the bill is set to expire in 2031.

Going forward, EMS revenues will be estimated and incorporated into future budget planning.

Finding 2: The Board did not properly establish three capital reserve funds.

During the audit, we were asked to provide documentation confirming that our three Reserve Funds were properly established. The **Apparatus Fund** and the **Building Fund** were originally established in 1972. However, we were unable to locate the Board minutes from 1972 containing the original resolutions.

Upon your recommendation, the Board passed a resolution on **April 4, 2024** formally establishing both the Apparatus and Building Funds to ensure proper documentation and compliance.

The Equipment Fund was properly established in 2019. A resolution to create the fund was passed by the Board of Fire Commissioners on October 15, 2019. Subsequently, the proposal was placed on the ballot and approved by voters on December 10, 2019.

See Note 1 Page 13

Finding 3: The Board did not have a Fund Balance Policy and made unbudgeted transfers to reserves that were not transparent.

The Board of Fire Commissioners adopted a Fund Balance Policy in August 2025.

The Board has reviewed the recommendations set forth by the Office of the State Comptroller and has outlined the corrective actions that will be taken in response.

We would like to express our appreciation to the Comptroller's audit team for their professionalism and courtesy throughout the audit process.

If you require any additional information, please do not hesitate to contact our office.

Sincerely,

Anthony Assetta
Chairman, Board of Fire Commissioners

Appendix C: OSC's Comment on the District's Response

Note 1

Officials did not provide the 2019 Board resolution and proposition establishing the equipment reserve fund during audit field work. Upon receipt of the District's response that indicated the reserve was created by a Board resolution and voter ballot, we requested, obtained and reviewed the documentation. As a result, we updated the report to reflect that the reserve was properly established.

Appendix D: Audit Methodology and Standards

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 reviewed the District's policies and procedures, interviewed District officials and reviewed Board meeting minutes to gain an understanding of the Board's management and oversight of financial operations and the existing processes and plans for the District's capital reserve funds.
- We reviewed financial records to determine whether the District had operating surpluses or deficits.
- We reviewed the Board-adopted budgets from 2019 through 2023 and compared the adopted budgets with actual results of operations and analyzed significant revenue and expenditure budget-to-actual variances. We also reviewed the 2024 Board-adopted budget to determine whether estimates were consistent with prior years.
- We analyzed the fiscal year-end fund balance for the general fund and calculated unrestricted fund balance as a percent of the next year's appropriations to determine whether the District had reasonable unrestricted fund balance.
- We interviewed officials and reviewed Board meeting minutes for approvals and resolutions to assess whether the capital reserves were properly established.
- We analyzed capital reserve bank and record activity and reviewed all corresponding support from January 1, 2019 through December 31, 2023 to determine whether deposits into capital reserve accounts and disbursements from capital reserve accounts were reasonable and approved by the Board.
- We reviewed the real property taxes levied by the District from 2019 through 2024 to determine the amount and percentage of tax levy increases.

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.

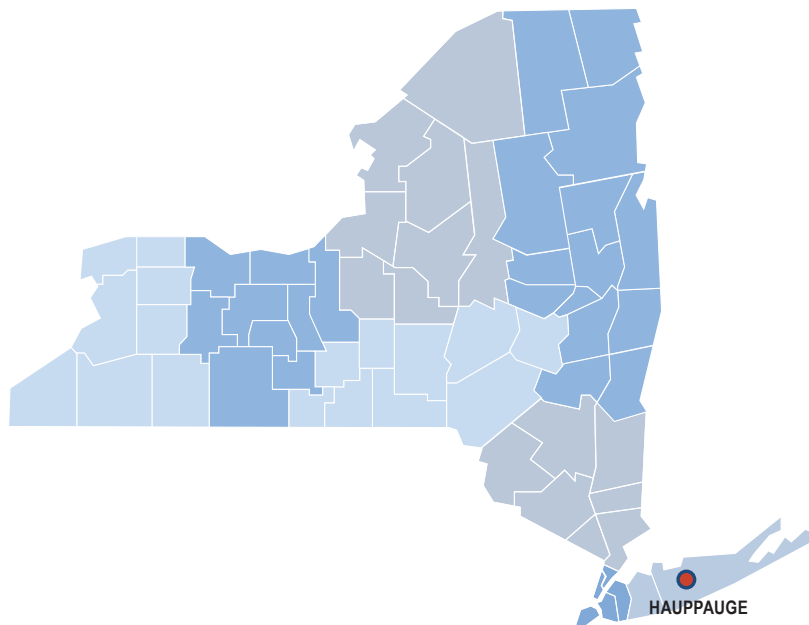
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