

# Sagaponack Common School District

## Fund Balance Management

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JULY 2018

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OFFICE OF THE NEW YORK STATE COMPTROLLER  
Thomas P. DiNapoli, State Comptroller

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# Report Highlights

## Sagaponack Common School District

### Audit Objective

Determine whether the Board of Education (Board) appropriately managed the Sagaponack Common School District's (District's) fund balance.

### Key Findings

- Unrestricted fund balance increased to \$1.04 million as of June 30, 2017, or 61 percent of the ensuing year's appropriations, exceeding the statutory limit by 57 percentage points.
- Adopted budgets overestimated appropriations by an average of about \$360,000 (25 percent) each fiscal year.
- Reserve funds are overfunded by at least \$35,000 and the Board has not outlined the rationale, objective, funding level and conditions under which each will be used.

### Key Recommendations

- Use surplus funds as a financing source for funding one-time expenditures, funding needed reserves or reducing property taxes.
- Adopt policies and implement plans for how fund balance should be managed and used.
- Adopt annual budgets with appropriations that are realistic and based on historical trends or other known factors.
- Review reserves to determine whether the balances restricted are necessary and reasonable, and use excess amounts in a manner that benefits residents.

The results of our audit and recommendations have been discussed with District officials and their comments, which appear in Appendix A, have been considered in preparing this report. District officials generally agreed with our recommendations and indicated they planned to take corrective action. Appendix B includes our comment on an issue raised in the District's response letter.

### Background

The District is located in the Town of Southampton in Suffolk County. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the chief executive officer of the District and responsible, along with other administrative staff, for the day-to-day management under the direction of the Board. The Superintendent is also responsible, along with the District Treasurer (Treasurer), for developing and administering the budget.

#### Quick Facts

Employees	12 Full and part time
Students	26
2017-18 Appropriations	\$1.70 million
2016-17 Year-End Unrestricted Fund Balance	\$1.04 million
2016-17 Year-End Reserve Balances	\$445,000

### Audit Period

July 1, 2014 - September 30, 2017

# Fund Balance Management

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## What is Effective Fund Balance Management?

Fund balance is the difference between revenues and expenditures accumulated over time. A district may retain a portion of fund balance, referred to as unrestricted fund balance to provide cash flow and a cushion against unforeseen events. New York State Real Property Tax Law limits the amount of unrestricted fund balance that can be legally retained to no more than 4 percent of the next fiscal year's budgeted appropriations. Any unrestricted fund balance over this percentage must be used to reduce the real property tax levy. The Board should adopt policies and implement plans that address how fund balance should be maintained and used and adopt realistic, structurally balanced budgets based on historical trends or other known factors, in which recurring revenues finance recurring expenditures.

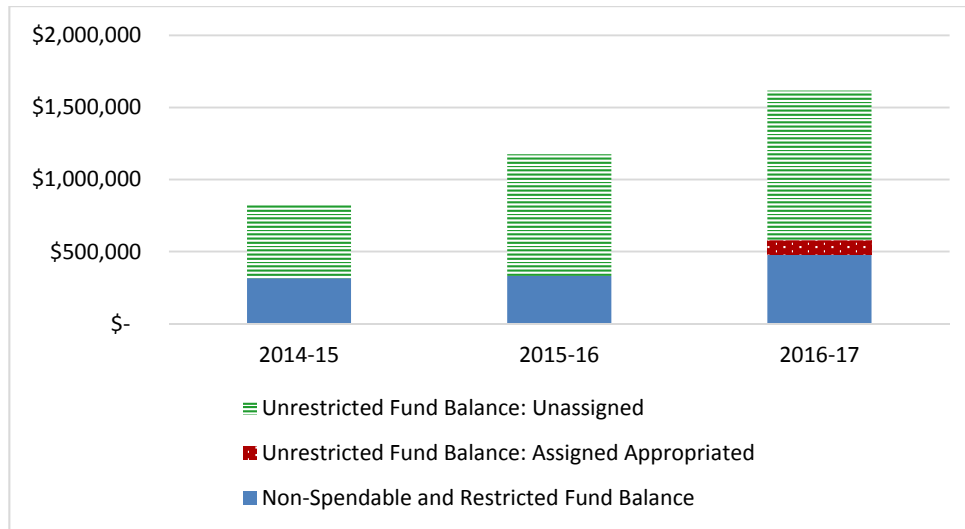
Districts are allowed to reserve portions of fund balance to finance future costs for specific purposes (e.g., repair and unemployment insurance). Generally, districts are not limited as to how much money can be held in reserves. However, it is important to ensure that reserves are properly established, that balances do not exceed the amount necessary to address long-term obligations or planned expenditures and that earned interest is allocated to the appropriate reserve funds. The adoption of a fund balance and reserve policy to address how these monies should be managed and used will help ensure there is sufficient funding for necessary operations and that the real property tax levy is not greater than necessary.

## Unrestricted Fund Balance Exceeded the Statutory Limit

District officials need to improve budgeting practices and more effectively manage the District's fund balance. In the last three fiscal years, the District experienced operating surpluses averaging \$345,000 annually. As a result, total fund balance increased by \$791,000: from \$827,000 as of June 30, 2015 to \$1.6 million as of June 30, 2017 (Figure 1). While approximately \$478,000 of the fund balance is restricted in reserve funds, nearly \$1.04 million is unrestricted, which is equivalent to 61 percent of the ensuing year's budgeted appropriations. Despite increasing fund balance levels, the Board appropriated only \$100,000 of fund balance in 2016-17 for the ensuing year. During the three years, unrestricted fund balance exceeded the statutory limit by 25 to 57 percentage points, or \$441,000 to \$971,000.

**FIGURE 1**

**Total Year-End Fund Balance**



Further, in 2007 the Comptroller’s office issued a report<sup>1</sup> citing the District for having unrestricted fund balance that exceeded the statutory limit by 23 percentage points and recommended that among other things, the Board establish policies to ensure that the unreserved fund balance not exceed the statutory limit. Since that time, the unrestricted fund balance has increased by \$724,600.

Board members indicated they are aware of the 4 percent statutory limit but feel it is not enough for unanticipated expenses that the District may face. In addition, the Board has not adopted policies that address how fund balance should be maintained or implemented a plan stipulating the terms for fund balance usage.

Further, the District overestimated appropriations for 2014-15 through 2016-17, spending nearly \$1.08 million less than planned during this period, or by an average of about \$360,000 (25 percent) each fiscal year. These budget variances increased the total fund balance.

<sup>1</sup> Report 2007M-244, Financial Condition and Internal Controls Over Selected Financial Activities

**Figure 2: Overestimated Appropriations**

Fiscal Year	Appropriations	Actual Expenditures	Overestimated Appropriations	Percentage Overestimated
2014-15	\$1,753,431	\$1,489,762	\$263,669	18%
2015-16	\$1,773,871	\$1,436,322	\$337,549	24%
2016-17	\$1,792,256	\$1,313,110	\$479,146	36%

There is a trend of increasing total overestimation, \$264,000 in 2014-15, \$338,000 in 2015-16 and \$479,000 in 2016-17, with certain individual budget items being materially overestimated.

Overestimated appropriations were spread among numerous lines throughout the budgets. However, the most significant variances were in tuition and transportation. Tuition was overestimated by \$508,900: \$116,400 in 2014-15, \$170,700 in 2015-16 and \$221,800 in 2016-17. Transportation was overestimated by \$119,100: \$10,000 in 2014-15, \$46,400 in 2015-16 and \$62,700 in 2016-17. The Treasurer indicated that those budget lines included cushions for potential students entering the District after the budget is adopted. The Treasurer also indicated that in the current year's budget those line items were decreased. We reviewed the District's adopted 2017-18 budget totaling \$1,704,582, which is \$87,700 less than the 2016-17 adopted budget but about \$400,000 more than the 2016-17 actual expenditures. Thus, if the Board continues its current budget practices and given similar operating results to last fiscal year, fund balance will continue to accumulate rather than decrease as budgeted<sup>2</sup> by District officials.

### **Reserves Are Not Properly Established and Are Overfunded**

As of September 30, 2017, the District reported five general fund reserves with balances totaling approximately \$445,000. The Board did not ensure that the reserves were properly established or develop plans stating the level to which each reserve should be funded or when the balances would be used. In addition, the District overfunded its unemployment insurance and employee benefit accrued liability reserve (EBALR) by approximately \$35,000.

<sup>2</sup> When a board appropriates an amount of fund balance it is budgeting for the overall fund balance to decrease during the fiscal year.

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- The Board established a \$300,000 repair reserve in April 2007. The resolution was vague, stating only that the amount was not to exceed \$300,000. It did not cite a statute, or the purpose, how the amount was calculated or the conditions under which the reserve should be used. Although District officials told us the reserve was to pay for building repairs or infrastructure, the reserve has not been used to pay for any of these expenses. Instead, the \$216,900 spent on various capital improvements during the last four years was funded from annual budgeted appropriations. Without a Board directive outlining when the fund is to be used or replenished, we question the reasonableness of this reserve. Also, the District did not allocate earned interest to this fund, which would total about \$90 per year or \$900 since 2007.<sup>3</sup>
  - The Board established a \$50,000 workers' compensation reserve in October 2016. The resolution was vague, stating only the title of the fund and the dollar amount. It did not cite a statute or include how the funding was calculated or the conditions under which the reserve should be used. District officials told us the reserve was created to fund self-insured workers' compensation expenses. However, since established, the reserve has not been used. Instead, the \$21,969 spent on workers' compensation during the audit period was funded by annual budgeted appropriations. Given that the reserve could fund more than nine years of workers' compensation expenses, the balance does not appear reasonable.
  - The Board established a \$50,000 unemployment insurance reserve in October 2016. The resolution was vague, stating only the title of the fund and the dollar amount. It did not cite a statute or include the conditions under which the reserve should be used. District officials told us the reserve was established to fund self-insured unemployment insurance benefits. However, officials could not provide documentation showing the number of eligible employees or calculations for the total estimated unemployment liability. Also, the reserve has not been used and there were no unemployment insurance benefits paid during the audit period. Further, the District had three full time employees in 2017-18. If all of these employees were eligible for unemployment benefits for an entire year, the District would incur expenses of \$32,760, which would be \$17,240 less than the reserve fund balance.<sup>4</sup>

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<sup>3</sup> The District comingled the repair reserve with other funds for investment purposes.

<sup>4</sup> Maximum unemployment benefit rate of \$420 per week for 26 weeks per full time employee.

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- The District reported a \$45,113 employee benefit accrued liability reserve as of June 30, 2017. However, the District Clerk told us there is no Board resolution establishing the reserve. The reserve was funded with \$15,113 during 2014-15 and \$15,000 was added in each of the two following fiscal years. During that same period there was no money expended from the reserve. District officials told us this money was set aside to fund employees' accumulated leave accruals. However, accrual records show the total liability to be \$27,420, which is \$17,693 less than the reserve balance.
  - The Board established a \$33,000 insurance reserve in October 2016. The resolution was vague, stating only the title of the fund and the dollar amount. It did not cite a statute or include how the funding amount was calculated or the conditions under which the reserve should be used. District officials told us that, although they are insured for losses and currently there are no outstanding or imminent lawsuits, the reserve was created to guard against unknowns. The Treasurer also said that, although the statute is not cited in the establishing resolution, the amount was the maximum permitted by law.<sup>5</sup> Since established, the reserve has not been used. Without a Board directive outlining why these funds were restricted and when the fund is to be used or replenished, we question the reasonableness of this reserve.

While it is prudent to provide for unforeseen circumstances, restricting fund balance without basis and Board authorization causes available fund balance to appear to be lower than it actually is. Further, overfunding reserves results in property taxes being higher than necessary because the funds are not being used to fund operations.

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

The Board and District officials should:

1. Use surplus funds as a financing source for:
  - Funding one-time expenditures.
  - Funding needed reserves.
  - Reducing District property taxes.
2. Adopt fund balance and reserve policies and implement plans that address how these monies should be managed and used.

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<sup>5</sup> General Municipal Law allows a school district to pay into the reserve an amount not to exceed the greater of \$33,000 or 5 percent of the total budget during any fiscal year. There is no limit on the cash balance.



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3. Adopt annual budgets with appropriations that are realistic and based on historical trends or other known factors.
  4. Ensure that reserve funds are properly established by resolution which should include the statute that applies and the rationale, objective, funding level and conditions under which reserves will be used to finance related costs.
  5. Review all reserves to determine whether the amounts reserved are necessary and reasonable, and use excess amounts in accordance with applicable statutes in a manner that benefits residents.
  6. Allocate earned interest to reserve funds.

# Appendix A: Response From District Officials

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The District's response letter refers to an attachment that supports the response letter. Because the District's response letter provides sufficient detail of its actions, we did not include the attachment in Appendix A.

**SAGAPONACK COMMON SCHOOL DISTRICT**

*Board of Trustees*

**P.O. Box 1500**

**Sagaponack, New York 11962**

**Telephone: (631) 537-0651**

**Fax: (631) 537-2342**

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June 15, 2018

Mr. Ira McCracken, Chief Examiner  
Office of the State Comptroller  
NYS Office Building, Room 3A10  
250 Veterans Memorial Highway  
Hauppauge, NY 11788-5533

Dear Mr. McCracken,

This letter will serve as confirmation of our receipt of the draft audit report for the Sagaponack Common School District dated May 16, 2018, entitled Fund Balance Management, Report of Examination 2018M-53. We thank you for the opportunity to review the data associated with this draft report and advise you that **we will be combining our audit response letter with our corrective action plan.**

The Sagaponack School represents one of the few remaining one-room school houses in New York State. We take great pride in providing an outstanding educational program for our students in grades K-3. Through careful budget planning, we have worked diligently to maintain our school facility, implement numerous technological upgrades, and, most importantly, create an educational environment that is stimulating, caring and, supportive. We have developed excellent partnerships with our two receiving school districts (East Hampton UFSD and Sag Harbor UFSD) as our students continue their education for grades 4-12. The Sagaponack school community has consistently supported our efforts and they look with pride to their "Little Red School House".

With respect to the draft report, the Board of Trustees (BOT) of the Sagaponack Common School District largely agrees with the findings of this audit. However, we do not believe it would be fiscally responsible to limit our unrestricted fund balance to the State's 4% guideline. With an annual operating budget in the range of \$1.6 million a 4% reserve would only yield about \$60,000 per year to cover any unforeseen or unpredictable expenses which in many cases can quickly exceed that amount.

See Note 1 Page 14
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Because we are a K-3 district, the bulk of our spending after salaries and benefits for our full-time staff goes toward bussing and tuition costs to other districts for pre-K and grades 4-12. Regular education tuition costs averages about \$20,000 per student, per year. Tuition for students who are classified through the Committee on Special Education can be double or triple that amount. Adding a bussing route can cost as much as \$50,000 per year.

On several occasions we have had to absorb additional tuition and bussing costs for students who have enrolled in our district after our budget has been established. In one case, we had an additional, unbudgeted tuition expense of more than \$60,000 for a child that was deemed to require a residential placement.

Moreover, in recent years we transitioned our educational program from 1-4 to K-3. Personnel changes were required that necessitated the retention of funds until the hiring process was completed. Finally, additional funds were retained for potential settlements.

The BOT does acknowledge, however, that the district's unreserved fund balance has grown larger than necessary and is taking steps (see Corrective Action Plan) to reduce it and maintain it at a level that more appropriately balances our budgeting challenges with our fiduciary responsibility to our taxpayers.

The Corrective Action Plan is attached.

Signed:

\_\_\_\_\_  
Joseph Louchheim, President – Board of Trustees                      June 15, 2018

\_\_\_\_\_  
Alan Van Cott, Superintendent of Schools                                      June 15, 2018

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**SAGAPONACK COMMON SCHOOL DISTRICT**  
*Board of Trustees*  
**P.O. Box 1500**  
**Sagaponack, New York 11962**

**Telephone: (631) 537-0651**

**Fax: (631) 537-2342**

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**Sagaponack Common School District**  
**Fund Balance Management**  
**Report of Examination – 2018M-53**

**CORRECTIVE ACTION PLAN**

**Audit Recommendation #1:**

Use of surplus funds as a financing source for:

- a. Funding one-time expenditures.
- b. Funding needed reserves.
- c. Reducing District property taxes.

**District Response: Agree**

**a. Funding one-time expenditures:**

**Implementation Plan of Action:**

Several one time expenditures are included in the approved 2018-19 budget of the Sagaponack Common School District. These projects include the replacement of wood siding on one side of the building, installation of security system and the site development and planting of the educational garden. The District utilized unreserved fund balance to offset the tax levy for the cost of these projects.

**Implementation Date: On-going**

**Person(s) Responsible for Implementation: BOT, Superintendent, and District Treasurer**

**b. Funding needed reserves:**

**Implementation Plan of Action:** In May 2018 the BOT adopted policy 6245 and 6245.R that formally establishes reserves. (See Attachment A.)

**Implementation Date: May 2018**

**Person(s) Responsible for Implementation: Board of Trustees**

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**c. Reducing District property taxes:**

**Implementation Plan of Action:** Through careful budgeting and rising property assessments, the district has been able to reduce the school property tax rate for each of the last 10 years. And by using \$350,000 of our unallocated fund balance to cover some of next year's spending, the district's tax rate is expected to decrease by an additional 28% for the 2018-2019 fiscal year. (See Attachment B.) In May 2018 the BOT adopted policy 6245 and 6245.R that addresses fund balances. (See Attachment A.) After careful review and reevaluation of potential contingent expenditures, the BOT determined that excess funds should be returned to School District taxpayers in accordance with its fund balance policy.

**Implementation Date:** May 2018

**Person(s) Responsible for Implementation:** The BOT, Superintendent and District Treasurer

**Audit Recommendation #2:**

Adopt fund balance and reserve policies and implement plans that address how these monies should be managed and used.

**District Response:** Agree

**Implementation Plan of Action:** As stated in Audit Recommendation #1, the District has established reserves. (See 1.b.) In May 2018, the Board formally adopted Fund Balance Policy 6245 and 6245.R and the establishment of these Reserves. (See Attachment A.)

**Implementation Date:** May 2018

**Person(s) Responsible for Implementation:** BOT, Superintendent and District Treasurer

**Audit Recommendation #3:**

Adopt annual budget with appropriations that are realistic and based on historical trends and other known factors.

**District Response:** Agree

**Implementation Plan of Action:** While careful and prudent budgeting practices have been utilized in the past, our budgets have included contingencies for possible changes in enrollment \_\_primarily tuition and transportation. In the past, the District often has been confronted with these changes at the beginning of the school year, after the budget has been approved. With the development of its 2018-19 budget, the BOT has discontinued this practice and will now use the District's unallocated fund balance to cover any unforeseen or unbudgeted expense.

**Implementation Date:** 2018-19 annual school budget

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**Person Responsible for Implementation:** BOT, Superintendent and District Treasurer

**Audit Recommendation #4**

Ensure that reserve funds are properly established by resolution which should include the statute that applies and the rationale, objective, funding level and conditions under which reserves will be used to finance related costs.

**District Response:** Agree

**Implementation Plan of Action:** At the May 2018 Board of Trustees meeting, the BOT adopted formal policies including statutes, and objectives for said reserves. (See Attachment A.)

**Implementation Date:** May 2018

**Person(s) Responsible for Implementation:** BOT, Superintendent and District Treasurer will review the reserves on an annual basis.

**Audit Recommendation #5:**

Review all reserves to determine whether the amounts reserved are necessary and reasonable and use excess amounts in accordance with applicable statutes in a manner that benefits residents.

**District Response:** Agree

**Implementation of Plan of Action:** The District will review all of its reserve funds on an annual basis to reaffirm both the necessity and the funding amount of each reserve.

**Implementation Date:** At the completion of each fiscal year.

**Person(s) Responsible for Implementation:** District Treasurer will conduct annual review at the conclusion of each fiscal year and report to the BOT within thirty days.

**Audit Recommendation #6:**

Allocate earned interest to reserve funds.

**District Response:** Agree

**Implementation Plan of Action:** The amount of interest earned over the years has been minimal. In the past five years the interest has not exceeded \$500. Allocating the interest to reserves appeared to be immaterial in nature. However, commencing with the closing of the financial accounts for fiscal year June 30, 2018, interest will be allocated to reserves.

**Implementation Date:** Will commence this action by the close of financial accounts for fiscal year June 30, 2018.

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**Person(s) Responsible for Implementation:** District Treasurer.

The BOT takes great pride in the educational programs that it offers the children of the Sagaponack School District and the overwhelming support the community has shown for its efforts. We appreciate and respect the Comptroller's recommendations regarding our fiscal operation as they can only make our quality program that much better. We value your oversight and look forward to working with you in the future.

Signed:

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Joseph Louchheim, President – Board of Trustees

June 14, 2018

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Alan Van Cott, Superintendent of Schools

June 14, 2018

## Appendix B: OSC Comment on the District's Response

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### Note 1

New York State Real Property Tax Law limits the amount of unrestricted fund balance that can be legally retained to no more than 4 percent of the next fiscal year's budgeted appropriations.



## Appendix C: 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:

- We interviewed District officials and reviewed Board meeting minutes, resolutions, financial records and budget policies to gain an understanding of the District's financial management processes.
- We analyzed the trend in total fund balance for 2014-15 through 2016-17. We compared unrestricted fund balance with the next years' budgeted appropriations to determine whether the District was within the statutory limit.
- We compared the budgeted appropriations with the actual expenditures for 2014-15 through 2016-17 to determine whether budget estimates were reasonable. We followed up with District officials on significant budget variances.
- We reviewed the 2017-18 adopted budget to assess whether the District budgeted similarly to the previous three years.
- We obtained and reviewed Board meeting minutes to determine whether/when each reserve fund was established and identify any activity into or from reserves. We evaluated each reserve for reasonableness by comparing the District's cited basis, if any, to expenditures or estimated costs and determined whether earned interest was allocated as necessary.

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

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 2116-1(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 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 in the Clerk's office.

## Appendix D: Resources and Services

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### **Regional Office Directory**

[www.osc.state.ny.us/localgov/regional\\_directory.pdf](http://www.osc.state.ny.us/localgov/regional_directory.pdf)

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

[www.osc.state.ny.us/localgov/costsavings/index.htm](http://www.osc.state.ny.us/localgov/costsavings/index.htm)

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

[www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm](http://www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm)

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

[www.osc.state.ny.us/localgov/pubs/listacctg.htm#lmgm](http://www.osc.state.ny.us/localgov/pubs/listacctg.htm#lmgm)

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

[www.osc.state.ny.us/localgov/planbudget/index.htm](http://www.osc.state.ny.us/localgov/planbudget/index.htm)

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

[www.osc.state.ny.us/localgov/lgli/pdf/cybersecurityguide.pdf](http://www.osc.state.ny.us/localgov/lgli/pdf/cybersecurityguide.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/localgov/finreporting/index.htm](http://www.osc.state.ny.us/localgov/finreporting/index.htm)

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

[www.osc.state.ny.us/localgov/researchpubs/index.htm](http://www.osc.state.ny.us/localgov/researchpubs/index.htm)

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

[www.osc.state.ny.us/localgov/academy/index.htm](http://www.osc.state.ny.us/localgov/academy/index.htm)

## Contact

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