



# Delaware-Chenango- Madison-Otsego Board of Cooperative Educational Services Procurement of School Food

Report of Examination

Period Covered:

July 1, 2014 — October 28, 2015

2015M-358



Thomas P. DiNapoli

# Table of Contents

	<b>Page</b>
<b>AUTHORITY LETTER</b>	1
<b>INTRODUCTION</b>	2
Background	2
Objective	3
Scope and Methodology	3
Comments of BOCES Officials	3
<b>PROCUREMENT OF SCHOOL FOOD</b>	4
<b>APPENDIX A</b> Estimated Savings Over OGS Calculation	9
<b>APPENDIX B</b> Response From BOCES Officials	12
<b>APPENDIX C</b> Audit Methodology and Standards	14
<b>APPENDIX D</b> How to Obtain Additional Copies of the Report	15
<b>APPENDIX E</b> Local Regional Office Listing	16

# State of New York Office of the State Comptroller

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## **Division of Local Government and School Accountability**

April 2016

Dear Board of Cooperative Educational Services (BOCES) Officials:

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

Following is a report of our audit of the Delaware-Chenango-Madison-Otsego BOCES, entitled Procurement of School Food. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law.

This audit's results are resources for BOCES officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller  
Division of Local Government  
and School Accountability*

# Introduction

## Background

The Delaware-Chenango-Madison-Otsego Board of Cooperative Educational Services (BOCES) is an association of 16 component school districts. The BOCES is governed by a seven-member Board of Education (Board) elected by the boards of the component school districts. The Board is responsible for the general management and control of the BOCES' financial and educational affairs. The District Superintendent is the BOCES' chief executive officer and is responsible, along with other administrative staff, for the day-to-day management of the BOCES and for regional educational planning and coordination. According to statute, the District Superintendent is an employee of both the appointing BOCES and the New York State Education Department. As such, the District Superintendent also serves as a representative for the New York State Commissioner of Education.

Combined, the component school districts educate approximately 11,700 students in Delaware, Chenango, Madison and Otsego counties. The BOCES employs approximately 400 staff members and delivers various educational and administrative services to its 16 component school districts, including cooperative purchasing, business office support, school food service administration and other shared services. The BOCES' 2015-16 fiscal year budget of approximately \$48.5 million is funded primarily by charges to school districts for services and State and federal aid.

The Purchasing Agent is responsible for managing the BOCES' Cooperative Purchasing Department, and a purchasing clerk in this department is responsible for the school food procurement process. The cooperative purchasing for school food and associated cross-contracting allows 63 school districts to participate as of the bid cycle ending January 31, 2016. The food bid includes a general food bid excepting milk, ice cream, bread and produce,<sup>1</sup> which are all bid separately. Not all school districts that participate in the general food bid participate in these separate bids. The BOCES' food bid is on a six-month cycle, while milk, ice cream and bread are all bid on an annual basis.

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<sup>1</sup> We chose not to include the produce bid in our audit scope because these bids are conducted on a weekly basis with multiple vendors. Therefore, the produce bid does not face the same concerns about pricing and competition as the food, milk, ice cream and bread bids that we have included in our audit scope.

**Objective**

The objective of our audit was to evaluate the BOCES' procurement practices for school food. Our audit addressed the following related question:

- Did the BOCES officials obtain food pricing for participating school districts at the lowest reasonable cost?

**Scope and Methodology**

We examined the BOCES' procurement practices for school food for the period July 1, 2014 through October 28, 2015.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit are included in Appendix C of this report. Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

**Comments of BOCES Officials**

The results of our audit have been discussed with BOCES officials, and their comments, which appear in Appendix B, have been considered in preparing this report. BOCES officials agreed with our findings.

## Procurement of School Food

BOCES officials (Officials) are responsible for ensuring that they use taxpayer resources as economically as possible by procuring goods and services in compliance with New York State General Municipal Law (GML) requirements.<sup>2</sup> To accomplish this, it is important that Officials seek competition, use State and county contract prices when available or both. The use of competition provides taxpayers with the greatest assurance that goods and services are procured in the most prudent and economical manner. The BOCES is also able to extend its bidding services to school districts so that these districts can take advantage of the bid pricing Officials acquire.

We found that Officials obtained food pricing for participating school districts at the lowest reasonable cost available. Officials also attempted to acquire milk and bread at the lowest reasonable cost, but faced a lack of bidders to provide milk or bread to all school districts participating in the cooperative bid. Officials have also taken steps to ensure that the bid process is not influenced by favoritism, extravagance, fraud or corruption.

Food – School districts’ food purchases generally exceed the competitive bidding threshold under GML and are required to be competitively bid. However, the BOCES and the New York State Office of General Services (OGS) provide school districts with an exception to the bid process by seeking competition for participating school districts. This allows school districts to comply with GML and obtain food at the lowest reasonable costs without having to formally bid on their own.

We found that Officials have an effective bidding process to ensure they acquire food pricing at the lowest reasonable costs for the school districts using the BOCES’ food bid services. First, BOCES personnel request that each school district submit requisitions describing their expected food needs over the upcoming bid cycle. BOCES personnel compile the requisitions by geographic zone and distribute the compiled requisitions to vendors to inform them how much of each item they would be expected to provide to each zone. Vendors are required to supply all school districts in a particular zone with an item if they are awarded a bid for that item in that zone.

Prior to 2001, Officials required vendors to bid on all participating school districts so that vendors would not exclude or create price increases for small rural school districts. As more school districts

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<sup>2</sup> Aggregate purchases in excess of \$20,000 require competitive bidding.

joined the bid, there were fewer and fewer vendors that could serve a widening area. By 2001, there was only one vendor that could bid on all participating school districts at the time. After 2001, Officials split the bid into zones to allow for competition based on vendor availability to school districts. As of 2015, Officials have separated the 63 participating school districts into six zones. Officials believe that, without the zones, they would either return to having only one vendor to serve all school districts or make the bid on a district by district basis, which may not provide the lowest reasonable cost for small rural school districts.

Interested vendors are required to submit their bid offers before the time Officials have scheduled to open the bids. Additionally, vendors are required to submit a non-collusion certification stating that they complied with GML and that they will furnish the items as proposed in the bid at the prices they quoted.

BOCES personnel open bids at the scheduled date and time and review all bid offers. Personnel also confer with school food managers at participating school districts on a zone by zone basis to determine whether an item from the lowest bidder is of sufficient quality. Officials have already determined that certain brands of items are of unacceptable quality but work with school food managers to keep their determinations current.

Officials award all items to the lowest bidder except when the offer is for an unacceptable item. The most common reasons for an offered item being unacceptable are if the item is from an unacceptable brand or if the vendor offers an unacceptable alternate pricing scheme (i.e., setting prices on a weekly basis instead of for the entire six-month bid cycle). We tested the 30 most requisitioned items across all six zones, which equates to 180 offered items. Of these 180 offered items, Officials awarded the item to a bidder other than the lowest bid in 19 instances, and, in each instance, Officials documented their reasons for the award.

After all offered items are awarded, Officials record the awarded items by zone and distribute the list of awarded items to all participating school districts. Additionally, the BOCES' records of awarded items are imported into the BOCES' order processing software, which school districts may use to facilitate the process of ordering school food. As part of our audit work, we tested the 30 most requisitioned items from awarded items to the BOCES' order processing software and found that the software displayed the appropriate prices to school districts.

We sampled two school districts from each of the six zones, to compare the amount of food they purchased over the last 12 months to the amount it would have cost them using OGS State contract prices as of September 10, 2015, to determine if the BOCES' food bid was providing school districts with the lowest reasonable cost for food.<sup>3</sup> By using the BOCES' food bid instead of OGS State contract prices, we estimated that these 12 schools saved a combined total of more than \$770,000.

**Figure 1: One-Year Savings from BOCES versus OGS**

Zone-School District	BOCES Estimated Purchases	OGS Estimated Cost	Estimated Savings
1-A	\$257,828	\$400,185	\$142,357
1-B	\$47,873	\$74,306	\$26,433
2-A	\$8,011	\$12,782	\$4,772
2-B	\$35,169	\$56,119	\$20,950
3-A	\$233,865	\$378,929	\$145,064
3-B	\$186,943	\$302,901	\$115,959
4-A	\$201,111	\$302,314	\$101,203
4-B	\$63,638	\$95,662	\$32,024
5-A	\$234,199	\$288,350	\$54,151
5-B	\$33,840	\$41,664	\$7,824
6-A	\$268,798	\$360,135	\$91,337
6-B	\$83,155	\$111,412	\$28,256
<b>Total</b>	<b>\$1,654,430</b>	<b>\$2,424,759</b>	<b>\$770,330</b>

To further ensure that Officials were acquiring the lowest reasonable cost, we also compared the BOCES' prices with those of supermarkets local to our sample school districts. We selected five of the 30 most requisitioned items and compared the BOCES' prices to prices at supermarkets nearest our sample school districts. Not all sample school districts had a supermarket within 10 miles, which we believed would be the maximum travel distance for convenience, so we did not include those school districts in our testing. In each comparison, the BOCES' price was lower than the supermarket price for the sampled items.

Milk and Ice Cream – Due to the availability of reliable vendors, Officials have separated the milk bid to be by school district instead of by zone. Officials stated that if the milk bid was separated into the same six zones as the food bid, then two large vendors would be the only vendors capable of bidding on any of the zones. This would reduce competition and preclude smaller, less expensive vendors

<sup>3</sup> See Appendix A for our methodology and calculation of the estimated savings.

from bidding on some of the school districts in a zone because they do not have the capability to sell milk to an entire zone.

We reviewed the milk bids for all participating school districts to see how many vendors bid on each school district. More than 70 percent of the 51 school districts participating in the milk bid received bids from one vendor. Three of these school districts<sup>4</sup> initially received no bids, so Officials contacted vendors who bid on nearby school districts to ask them to bid. When vendors agreed to deliver milk to these school districts, vendors raised the price in two school districts by 19 percent in one and by 9 percent to 29 percent in the other, which received increased bids from two vendors. The third school district, which had the largest enrollment, did not receive a price increase from the vendor.

We compared the price per carton of fat-free chocolate milk, the most requisitioned milk item across all participating school districts, for each vendor in the milk bid effective October 28, 2015. We also tabulated how many school districts there were where each vendor was the only bidder:

**Figure 2: Pricing Range of Milk Vendors**

Description	Vendor A	Vendor B1	Vendor B2	Vendors C1 and C2	Vendor D	Vendor E
Price per carton of fat-free chocolate milk	\$0.22	\$0.25	\$0.31	\$0.24-0.26	\$0.28	\$0.25
Number of school districts where vendor was the only bidder:	4	1	11	3	2	12

Note: Vendor B has two strata in their milk bid, which they offer separately to school districts based on expected delivery time. Vendor C also has two strata, which they offer to all participating school districts, but districts are expected to choose the bid based on expected delivery time. Longer than expected delivery times lead to higher overhead costs for vendors, which lead to higher milk prices.

We found that 11 of 51, or 22 percent, participating school districts received their only milk offer from the most expensive vendor. Therefore, despite Officials’ efforts to provide the best possible milk pricing for participating school districts, this could be enhanced by more competition in the milk bid. The current level of competition is a result of current market conditions.

All school districts that participated in the ice cream bid received bids from either two or three vendors. Therefore, we concluded that there

<sup>4</sup> Enrollment for the three school districts was 91, 262 and 913 for the 2014-15 school year.

was a significant level of competition in the ice cream bid, leading to school districts obtaining the lowest reasonable cost for ice cream.

Bread – There is a single large vendor for bread for all participating school districts. We did not find price differences across the 45 school districts that participate in the bread bid. School districts could elect to find a local vendor from which to obtain bread. However, this may require the district to engage in the competitive bidding process depending on the total spent on bread during a school year.

We commend Officials for providing participating school districts with resources in the form of food, milk, ice cream and bread bids, to enable the districts to use taxpayer resources as economically as possible.

## APPENDIX A

### ESTIMATED SAVINGS OVER OGS CALCULATION

Our calculations are provided to support our conclusions in Figure 1. To further maintain comparability, we have chosen to use the BOCES' and OGS' prices in effect on September 10, 2015.

- Step 1: We tabulated the BOCES' prices for each item in the sample, for each geographic zone:

<b>Figure 3: BOCES' Bid Prices by Zone</b>						
<b>Item</b>	<b>Zone 1</b>	<b>Zone 2</b>	<b>Zone 3</b>	<b>Zone 4</b>	<b>Zone 5</b>	<b>Zone 6</b>
Applesauce – unsweetened	\$17.08	\$17.08	\$17.08	\$17.08	\$17.08	\$18.17
Apple Juice – 100%	\$9.65	\$9.65	\$7.44	\$9.65	\$9.65	\$10.55
Tater Tots	\$15.99	\$15.99	\$16.35	\$15.99	\$15.99	\$17.77
Tomato Soup	\$22.97	\$22.97	\$29.36	\$22.97	\$22.97	No bids
French Toast	\$14.85	\$15.78	\$15.78	\$14.85	\$15.78	\$36.56
Baked Potato Chips	\$13.40	\$13.02	\$13.02	\$13.40	\$13.02	\$17.49
Cream Cheese	\$15.38	\$15.19	\$15.19	\$15.38	\$15.19	\$17.22
Tuna – chunk white	\$58.74	\$36.74	\$36.74	\$58.74	\$36.74	All bids rejected
Bagels – white whole grain	\$12.59	\$17.26	\$12.59	\$17.26	\$12.59	All bids rejected
Cereal A – bowl pack	\$18.15	\$16.99	\$16.99	\$18.15	\$16.99	\$18.78
Cereal B – reduced sugar bowl pack	\$18.15	\$16.99	\$16.99	\$18.15	\$16.99	\$19.43

- Step 2: We tabulated OGS' prices for each item in the sample. In this case, Zones 1, 2, 3, 4 and 6 were in the Central and Western regions of OGS' bid and had prices from one vendor, whereas Zone 5 (and one school district in Zone 2) are in the Eastern OGS bid region and have prices from another vendor:

**Figure 4: OGS Bid Prices by Zone**

Item	Zone 1	Zone 2	Zone 3	Zone 4	Zone 5	Zone 6
Applesauce – unsweetened	\$32.78	\$32.78	\$32.78	\$32.78	\$28.71	\$32.78
Apple Juice – 100%	\$27.44	\$27.44	\$27.44	\$27.44	\$7.61	\$27.44
Tater Tots	\$23.33	\$23.33	\$23.33	\$23.33	\$16.59	\$23.33
Tomato Soup	\$33.43	\$33.43	\$33.43	\$33.43	\$41.81	No bids
French Toast	\$41.45	\$41.45	\$41.45	\$41.45	\$15.83	\$41.45
Baked Potato Chips	\$21.58	\$21.58	\$21.58	\$21.58	\$17.69	\$21.58
Cream Cheese	\$20.30	\$20.30	\$20.30	\$20.30	\$18.55	\$20.30
Tuna – chunk white	\$69.94	\$69.94	\$69.94	\$69.94	\$65.79	All bids rejected
Bagels – white whole grain	\$20.25	\$20.25	\$20.25	\$20.25	\$17.85	All bids rejected
Cereal A – bowl pack	\$22.09	\$22.09	\$22.09	\$22.09	\$19.50	\$22.09
Cereal B – reduced sugar bowl pack	\$22.09	\$22.09	\$22.09	\$22.09	\$19.50	\$22.09

- Step 3: We calculated the amount of savings by subtracting the BOCES' price from OGS' price for each item:

**Figure 5: Amount of Savings by Zone**

Item	Zone 1	Zone 2	Zone 3	Zone 4	Zone 5	Zone 6
Applesauce – unsweetened	\$15.70	\$15.70	\$15.70	\$15.70	\$11.63	\$14.61
Apple Juice – 100%	\$17.79	\$17.79	\$20.00	\$17.79	\$(2.04)	\$16.89
Tater Tots	\$7.34	\$7.34	\$6.98	\$7.34	\$0.60	\$5.56
Tomato Soup	\$10.46	\$10.46	\$4.07	\$10.46	\$18.84	No bids
French Toast	\$26.60	\$25.67	\$25.67	\$26.60	\$0.05	\$4.89
Baked Potato Chips	\$8.18	\$8.56	\$8.56	\$8.18	\$4.67	\$4.09
Cream Cheese	\$4.92	\$5.11	\$5.11	\$4.92	\$3.36	\$3.08
Tuna – chunk white	\$11.20	\$33.20	\$33.20	\$11.20	\$29.05	All bids rejected
Bagels – white whole grain	\$7.66	\$2.99	\$7.66	\$2.99	\$5.26	All bids rejected
Cereal A – bowl pack	\$3.94	\$5.10	\$5.10	\$3.94	\$2.51	\$3.31
Cereal B – reduced sugar bowl pack	\$3.94	\$5.10	\$5.10	\$3.94	\$2.51	\$2.66

- Step 4: We calculated the rate of savings for each item, and averaged all items by zone to arrive at a savings rate for each zone:

**Figure 6: Percentage Savings by Zone**

Item	Zone 1	Zone 2	Zone 3	Zone 4	Zone 5	Zone 6
Applesauce – unsweetened	48%	48%	48%	48%	41%	45%
Apple Juice – 100%	65%	65%	73%	65%	-27%	62%
Tater Tots	31%	31%	30%	31%	4%	24%
Tomato Soup	31%	31%	12%	31%	45%	No bids
French Toast	64%	62%	62%	64%	0%	12%
Baked Potato Chips	38%	40%	40%	38%	26%	19%
Cream Cheese	24%	25%	25%	24%	18%	15%
Tuna – chunk white	16%	47%	47%	16%	44%	All bids rejected
Bagels – white whole grain	38%	15%	38%	15%	29%	All bids rejected
Cereal A – bowl pack	18%	23%	23%	18%	13%	15%
Cereal B – reduced sugar bowl pack	18%	23%	23%	18%	13%	12%
Average Savings	36%	37%	38%	33%	19%	25%

- Step 5: We judgmentally selected two school districts from each of the food bid’s six zones. See Figure 1 for our conclusions of the cost savings a school district may receive using the BOCES’ bid versus OGS’ bid.

## **APPENDIX B**

### **RESPONSE FROM BOCES OFFICIALS**

The BOCES officials' response to this audit can be found on the following page.



March 11, 2016

H. Todd Eames, Chief Examiner  
Office of the State Comptroller  
State Office Building, Room 1702  
44 Hawley Street  
Binghamton, New York 13901-4417

Dear Mr. Eames:

The Delaware-Chenango-Madison-Otsego BOCES is in receipt of the Comptroller's draft audit report of the BOCES Procurement of School Food activities for the period of July 1, 2014 and ending October 28, 2015.

We have reviewed the report and concur with its contents. We are very proud of our cooperative bidding service at this BOCES, and it was great to see that you were also impressed with the operations, and that there were no findings for us to act on. We appreciate your thorough review and ideas for even further expansion of the service.

I would like to extend our appreciation to the Field Auditors and staff involved in the examination of our operation. They were professional and courteous throughout the audit, and went out of their way to not disrupt the day to day work of our employees.

Again, thank you very much for a successful audit. Since there is not a corrective action plan required, this letter will serve as official response to the audit.

Sincerely,

Allen D. Buyck  
Interim District Superintendent

Cc: Linda Zazcek – Board President.

## APPENDIX C

### AUDIT METHODOLOGY AND STANDARDS

To accomplish our objective, we interviewed appropriate Officials and tested selected records for the period July 1, 2014 through October 28, 2015. Our examination included the following procedures:

- We interviewed Officials and reviewed policies and procedures to gain an understanding of their processes and controls in the procurement of school food.
- We reviewed timestamps on all food, milk, ice cream and bread bids submitted for the bid cycles in effect on October 28, 2015 and compared the time Officials received and opened the submitted bids with the time the bids were scheduled to be opened.
- We sampled the 30 most requisitioned items in the food bid cycle in effect on October 28, 2015. We traced these to reports of awarded bid items to determine whether each item was awarded to the lowest bidder or, if not, whether there was a documented reason for awarding the item to another bidder.
- For the 30 most requisitioned items in the food bid cycle ending January 31, 2016, we compared the price for the awarded vendor in each zone with the price in the BOCES' order processing software on a zone by zone basis.
- We obtained OGS' bid prices effective September 10, 2015 and compared their prices with the BOCES' prices for a sample of items to determine whose price was lower. See Appendix A for our calculation.
- We assessed the bread, milk and ice cream bids which were in effect on October 28, 2015 and analyzed the number of vendors that bid on each school district. For bids that had a significant (more than 10 percent) number of school districts with only one vendor bidding on them, we estimated what the prices would be for each district if the bids were organized in the same six zones as the general food bid.
- We judgmentally selected two school districts from each of the food bid's six zones. For the three zones most easily accessible to the audit team, we visited the supermarkets nearest to the selected school districts to determine whether the BOCES or the supermarket had a lower price on five judgmentally selected items (out of the 30 most requisitions items).

We conducted this performance audit in accordance with GAGAS. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

## APPENDIX D

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