



Center Moriches Union Free School District Medicaid Reimbursements

Report of Examination

Period Covered:

July 1, 2015 – December 31, 2016

2017M-174



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

December 2017

Dear School District Officials:

A top priority of the Office of the State Comptroller is to help school district officials manage their districts efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support district operations. The Comptroller oversees the fiscal affairs of districts statewide, as well as districts' 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 district operations and Board of Education governance. Audits also can identify strategies to reduce district costs and to strengthen controls intended to safeguard district assets.

Following is a report of our audit of the Center Moriches Union Free School District, entitled Medicaid Reimbursements. 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 and recommendations are resources for district 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 Center Moriches Union Free School District (District) is located in the Town of Brookhaven, Suffolk County. The District is governed by the Board of Education (Board) which is composed of five elected members. 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 District's chief executive officer and is responsible, along with other administrative staff, for the District's day-to-day management under the Board's direction.

The District operates three schools with approximately 1,650 students and 380 employees. Budgeted appropriations for the 2016-17 fiscal year were approximately \$41.2 million, funded primarily with real property taxes and State and federal aid. During the 2015-16 fiscal year, the District spent approximately \$6 million on programs for students with disabilities.

The District can receive Federal reimbursement for many special education services provided to Medicaid-eligible students by periodically submitting claims to the New York State (NYS) Department of Health (DOH). Claims must be supported by documentation of the services delivered to students and must be submitted within 18 months of the date that services were provided. The Central New York Regional Information Center (CNYRIC) provides school districts and vendors with a web-based application which allows them to submit claims, monitor student eligibility and claim status and reconcile the claims submitted to the remittances received.

The Assistant Superintendent for Student Services, Personnel and Instructional Technology oversees the District's Special Education Program and reports directly to the Superintendent. The District contracts with a vendor to prepare, submit and resubmit its Medicaid claims for services provided to Medicaid-eligible special education students.

Objective

The objective of our audit was to assess the District's Medicaid reimbursement procedures. Our audit addressed the following related question:

- Is the District claiming all the Medicaid reimbursements to which it is entitled for the services provided to eligible special education students?

Scope and Methodology

We assessed the District's Medicaid reimbursement procedures for the period July 1, 2015 through December 31, 2016.

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 District Officials and Corrective Action

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 disagreed with certain aspects of our findings and recommendations in our report, but indicated that they planned to implement some of our recommendations. Appendix B includes our comments on the issues raised in the District's response letter.

The Board has the responsibility to initiate corrective action. 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, 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, with a copy forwarded to 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 Board should make the CAP available for public review in the District Clerk's office.

Medicaid Reimbursements

The NYS State Education Department (SED) and DOH jointly established the School Supportive Health Services Program (Program) to help school districts obtain Medicaid reimbursement for certain diagnostic and health support services provided to eligible students with individual education plans (IEPs). To administer the Program, DOH has developed a monthly fee schedule for reimbursable services. Using the fee schedule, school districts can submit Medicaid claims for the gross amounts eligible for reimbursement. Medicaid reimbursements for services provided to eligible special education students are an important potential revenue source. To ensure that all eligible services are claimed and reimbursed, it is essential that District officials establish written policies and procedures that outline the process. In addition, it is important to review any disallowed amounts to identify claims that can be resubmitted.

The District can submit Medicaid claims for reimbursement of services provided to Medicaid-eligible students for whom the District has developed an IEP. IEP-related services that are eligible for Medicaid reimbursement include physical, occupational and speech therapies, psychological counseling, skilled nursing services and special transportation required for their disability. All Program services are reimbursed using an encounter-based claiming methodology, based on fees established by DOH. To submit a claim, the District must have parental consent for the services, obtain prescriptions detailing the medical necessity of the services and document that the services were performed. In addition, the District must ensure the services are provided by licensed and registered practitioners or under the supervision of a licensed practitioner.

District officials did not claim a total of \$192,063¹ in costs for IEP-related services provided to Medicaid-eligible students during the audit period. Specifically, the District did not submit claims for reimbursable IEP-related services provided to the 10 students in our sample that could have generated revenue of \$16,000 because the District did not obtain prescriptions, the service providers did not meet certain qualifications for reimbursement or the service provider did not provide the proper documentation for claiming reimbursement. In addition, the District did not obtain the parental consent required to bill Medicaid for 60 students who received IEP-related services, which would have resulted in revenue of \$101,670. Finally, the

¹ NYS is entitled to half this amount, which is collected by deducting the amount from future State aid payments.

District did not submit claims for reimbursable IEP-related services provided to 46 students because the services were provided by a therapist who did not have the licensing required to be eligible for Medicaid reimbursement. Had the District used a properly licensed therapist, it could have received \$74,393 in revenue.

IEP – Related Services – The District contracts with a vendor, who provides an online software application to record the information necessary to submit Medicaid claims (prescriptions, parental consents, provider encounter details, etc.). The vendor identifies the population of classified Medicaid-eligible students and submits claims for reimbursement on the District’s behalf. The special services clerk (clerk) is responsible for entering prescriptions and parental consents received into the vendor’s software application. The service providers (both District employees and third parties) are responsible for regularly entering the details of the services they provided (service encounters). When service encounter details are complete and the other documentation has been obtained and entered by the District, the vendor obtains approval from the clerk and processes the Medicaid claims.

The District provided IEP-related services to 105 Medicaid-eligible students during the audit period. We reviewed the records related to services provided to 10 of these students² and found that 42 IEP-related services totaling \$27,500 were eligible for reimbursement. The District claimed reimbursement for 17 of the 42 eligible IEP-related services totaling \$11,500. Reimbursements were not claimed for 25 services totaling \$16,000, for the following reasons:

- 14 services totaling \$8,150 were provided by unlicensed providers.
- Seven services totaling \$4,900 were missing prescriptions.
- Four services totaling \$2,950 were missing service encounter details or the detail did not match the prescribed services.

District staff told us this occurred because at that time the clerk was not trained on how to use the vendor software application error reports. Without formalized procedures for obtaining the required prescriptions and correcting missing or inaccurate provider encounter details, District officials cannot be assured that all Medicaid-eligible claims are submitted and reimbursement revenues are maximized. If these services are still within the 18-month reimbursement window, the District can submit eligible claims.

² See Appendix C for sampling methodology

Parental Consent – The clerk mails consent requests, at the beginning of each school year, to all parents of Medicaid-eligible special education students for which the District has not already received a consent form. Once a parental consent is received, it is valid for the student’s entire school career unless there is a change in the type of service, amount of service or the cost of services are charged to insurance or public benefit. In these cases, a new parental consent is required. Although District staff requested consent from the parents of all 105 Medicaid-eligible students, parents of 60 students did not respond.³ The District does not have procedures to follow up with parents who do not respond.

As a result, District officials were not able to bill Medicaid for the otherwise reimbursable services. Had District officials obtained the required parental consent, we estimate that the District could have claimed and received revenue of \$101,670⁴ for the reimbursable services prescribed to those 60 students. We encourage District officials to pursue parental consent to maximize revenue for Medicaid eligible services that are otherwise properly documented.

Psychological Counseling - For a related service to be reimbursable, among other requirements, service providers are required to meet certain qualifications. Psychological counseling services must be provided by a licensed and registered practitioner or be provided under the supervision of a licensed practitioner.⁵ Licensed master social workers (LMSWs) must receive supervision from a licensed and registered psychiatrist, psychologist or licensed clinical social worker (LCSW). Supervision requirements applicable to LMSWs providing Program services are defined by SED’s Office of the Professions.

The District employs social workers who provide IEP-prescribed psychological counseling services. Psychological counseling services were provided to 51 of the 105 Medicaid-eligible students. The District did not claim reimbursement for 46 students who received either group or individual psychological counseling services prescribed on their IEPs during the audit period.⁶ Because the social workers are not supervised by a licensed and registered therapist, none of the services

³ Parents of two students contacted the District to refuse consent.

⁴ NYS is entitled to half this amount, collected as a deduction from future State aid payments.

⁵ Provider qualifications and documentation requirements are for Medicaid reimbursement purposes and may not correspond exactly to criteria for the provision of special education services as required by Individuals with Disabilities Education Act (IDEA). School districts must also be in compliance with the IDEA provisions.

⁶ An additional five students who received psychological counseling services totaling \$6,700 were included in our testing of IEP-related services.

are eligible for Medicaid reimbursement and District officials did not bill Medicaid for these otherwise reimbursable services.

District officials have told us that retaining therapists with the licensing required for Medicaid reimbursement is not always possible and may not be cost beneficial. We estimate the lost revenue from the unclaimed psychological counseling reimbursements totaled \$74,393.⁷

Recommendations

District officials should:

1. Establish procedures to ensure that all documentation requirements for the claims reimbursement process are met, including parental consents, prescriptions and service encounter details.
2. Ensure all IEP-related services are provided by, or under the supervision of, a licensed therapist as required for Medicaid reimbursement.
3. Review all identified unclaimed amounts and if these services are reimbursable and still within the 18-month reimbursement window, submit eligible claims.

⁷ NYS is entitled to half this amount, collected as a deduction from future State aid payments.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

The District officials' response to this audit can be found on the following pages.

The District's response letter includes 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.

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November 8, 2017

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Re: Response to Medicaid Audit

The Center Moriches School District's Medicaid records were audited by staff from the Comptroller's Office beginning February 16, 2017 and concluding with a draft report submitted to the District on October 16, 2017. During the audit period, District personnel continued to follow established practices for the collection of Medicaid information and submission of requests for reimbursement for allowable Medicaid services provided through the District.

The Comptroller's staff established the objective of the audit to be the assessment of the District's Medicaid reimbursement procedures and to address the question: "Is the District claiming all the Medicaid reimbursements to which it is entitled for the services provided to eligible special education students?" To that end, the draft report identified three areas that the audit staff suggested the District examine as potential areas to increase revenues from Medicaid funding.

The Comptroller's draft report states that the District "did not claim" \$209,500 in potential Medicaid reimbursable services provided to students. As noted in the audit report, the New York State is entitled to half of the amount, which is collected by deducting the amount from future State aid payments, thus the total reimbursable amount would be \$104,750.

The draft audit report identifies three categories of claims cited by the Comptroller's Office as uncaptured revenues by the District. The first category includes \$16,000 (potential District amount \$8,000) for IEP Related Services. The draft audit report claims that the services were not reimbursable because the services were provided by unlicensed providers, some of the services were missing prescriptions, and some were missing service encounter details. The following is the District's explanation of each claim within this category:

- "Unlicensed Provider": Psychological Counseling services provided by a licensed School Psychologist or Social Worker without the additional credentials to apply for Medicaid Reimbursement.
- "Missing Prescriptions": The draft audit report makes the assertion that it is the responsibility of the District to "obtain prescriptions detailing the medical necessity." The services under

See
Note 1
Page 13

See
Note 2
Page 13

question were not provided because it is the parent's responsibility to obtain the prescription, therefore the claims were not submitted.

- “Missing service encounters”: Service encounters that have errors are checked monthly and correctly accordingly.

See
Note 3
Page 13

The second category of claims cited by the Comptroller’s Office as uncaptured revenue by the District include \$114,800 (potential District amount \$57,400) for Parental Consent. As correctly noted in the draft audit report, a district cannot claim Medicaid Reimbursement unless it receives written consent from the parent/guardian. The Comptroller’s staff identified 70 students that did not have a consent on file. Upon review of the 70 students, the following information should have been identified and correctly noted by the Comptroller’s staff in their draft audit report:

See
Note 4
Page 13

- Consents were received for 14 students within the 2015-2016 school year.
- Nine families refused to sign the consent during the school year.
- Two students were from another school district and cannot be claimed by the Center Moriches School District.
- Six students were tuition students from another school district and cannot be claimed by the Center Moriches School District.
- One student was a residentially placed student and cannot be claimed through Medicaid.
- One student was a homeless student from another school district and cannot be claimed by the Center Moriches School District.
- Four students were ineligible during the time period identified by the Comptroller’s staff.
- Seven students exited the District during the time period identified by the Comptroller’s staff.
- 11 students only received Psychological Counseling, which is a service that the District cannot claim.

See
Notes 5 and 6
Page 13

See
Note 4
Page 13

See
Note 4
Page 13

See
Note 4
Page 13

See
Note 7
Page 13

See
Notes 8 and 9
Page 14

The Comptroller’s staff did not identify the aforementioned information that provides additional, pertinent information regarding 55 of the 70 students. Attached is a chart that enumerates the details regarding the 70 students that repeatedly did not have a consent on file and the discrepancies that exist between the draft audit report and the findings of the District. Additionally, the District refutes the claim that “The District does not have procedures to follow up with parents who do not respond.” The District follows the following procedures:

- All parents that register for the first time in the District are asked to sign the Medicaid Consent Form.
- Parents of classified students receive the consent form in the summer along with other documents sent from the Office of Student Services.
- Phone Calls are made periodically throughout the year from the Office of Student Services to parents that have not returned the consent form.
- Committee on Special Education Chairpersons attempt to secure the signature at the child’s annual review meeting each year, unless a refusal is provided to the district, which can be a written or verbal refusal to sign.

See
Note 10
Page 14

Following the established District procedures, the District has secured the Medicaid consent for 98% of all eligible students in the 2017 school year.

The third area that the Comptroller’s audit identified as unclaimed revenue by the District include \$78,700 (potential District amount \$39,350) for Psychological counseling services. Students that receive psychological counseling services in the District are provided the services by either a certified School Psychologist and/or a certified Social Worker. For the services to be Medicaid Reimbursable, we must

employ clinicians that are duly licensed to work in and outside the school setting, which will include the following:

- Licensed Clinical Social Worker (LCSW)
- Licensed Master Social Worker operating under the Supervision of a Licensed Psychiatrist, Psychologist, or a Licensed Clinical Social Worker
- A School Psychologist that has his/her Doctorate as a Psychologist

Currently, the District employs four clinicians throughout the district. The clinical positions are part of the Center Moriches Teachers Association unit and have the same protections as teachers in the district, which will include grievance and tenure rights. With that said, unfortunately, none of our District employed clinicians have the qualifications that will allow the District to submit claims for the \$78,700 identified by the Comptroller's staff.

Additionally, when new positions have become available in the District we have aggressively tried to fill the position with individuals that are dually certified, but have not had qualified individuals respond to our job posting. Lastly, in the past we have conducted preliminary inquiries regarding the benefit of contracting with an outside professional to provide the supervisory responsibilities for our clinicians and it was not cost effective to pursue. Therefore, the District is confident that the \$78,700 identified by the Comptroller's staff are funds that cannot be claimed by the District and it is not advantageous to follow the recommendation made by the Comptroller's staff.

This audit demonstrates that the Center Moriches School District attends carefully to Medicaid requirements and diligently maintains documents that confirms consent and delivery of services. The District does not claim for services that are not supported by staff credentials. Additionally, the District has considered the options provided by the Comptroller's staff in the recommendation section of the draft audit report and has submitted all possible claims within the 12 month (not the 18-month reimbursement window incorrectly identified by the Comptroller's staff) reimbursement window, have reinforced the clearly established Medicaid Reimbursement procedures to all staff, and have improved parental consents to 98% of all eligible students. Therefore, the District is choosing not to submit a separate CAP (Corrective Action Plan) as the District is not in agreement with the findings of your staff.

See
Note 11
Page 14

The following is the District's response to the recommendations provided to the District by the Comptroller's staff and is the District CAP:


1. Establish procedures to ensure that all documentation requirements for the claims reimbursement process are met, including parental consents, prescriptions and service encounter details.
 - a. District Response: As detailed in the response, the District will continue to follow the procedures established for parental consents, which has resulted in receiving the consent for 98% of all eligible students within this school year, will continue to work with families to encourage the submission of prescriptions, and work with the outside agency contracted with the District to submit timely service encounters. These measures will be carried out immediately and the Special Services staff will be responsible for ensuring the effective and timely implementation of said procedures.

2. Ensure all IEP-related services are provided by, or under the supervision of, a licensed therapist as required for Medicaid reimbursement.
 - a. District Response: As mentioned in the audit response, contractual constraints, limited pool of qualified candidates, and prohibitive cost associated with hiring or contracting with a licensed provider limits the District's ability to adhere to this recommendation.
3. Review all identified unclaimed amounts and if these services are reimbursable and still within the 18-month window, submit eligible claims.
 - a. District Response: As we have customarily done in the past, the District will continue to review all unclaimed amounts and submit all eligible claims within the 12 month window (the allowed window for Medicaid Reimbursements is 12 months not 18 months identified by the Comptroller's staff). These measures will be carried out immediately and the Special Services staff will be responsible for ensuring the effective and timely implementation of said procedures.

See
Note 11
Page 14

Respectfully,


Ricardo Soto, Assistant Superintendent


Russell J. Stewart, Superintendent of Schools

APPENDIX B

OSC COMMENTS ON THE DISTRICT'S RESPONSE

Note 1

The unlicensed provider category also included services for speech therapy.

Note 2

The missing prescription category included services that were provided. In order for the District to submit a claim, District staff must obtain the prescriptions detailing the medical necessity of the services.

Note 3

During fieldwork, District officials told us that records are not periodically reviewed to verify all claims are submitted and paid. For example, our testing indicated there were instances where service providers did not supply documentation for services that were provided because they were not aware the students were Medicaid eligible. As a result, the respective claims were not submitted.

Note 4

We revised the report to reflect additional information provided to us at the exit conference. Findings related to 10 students (eight from other districts, one residentially placed and one homeless) have been removed from the report. The remaining 45 students were correctly included in our findings.

Note 5

During fieldwork, District officials provided a report which included all consents received and recorded by the District for the audit period. These 14 students were not included on the list. Further, we reviewed hard copy consent forms and consent forms for these 14 students were not on file. Also, three of the parental consents provided at the exit conference were dated in June 2017, after the December 31, 2016 audit period end date.

Note 6

Written and verbal parental refusals were also included in the report provided by District officials. The report indicated that the parents of two students in our sample refused to provide consent. These nine families were not included in that report.

Note 7

These four students were indeed ineligible for a part, but not all of the audit period. The dollar amounts included in the report are calculated using their eligibility periods.

Note 8

All exit dates were taken into consideration during fieldwork. Additional information provided by District officials at the exit conference included six students, not seven, with indicated exit dates. Four students left the District after the audit period and two exited during, one in August 2015 and one in June 2016. The amounts included in the report are calculated using the dates the students attended the District.

Note 9

District officials indicated that their procedure is to request consents for all students who receive services and are Medicaid eligible. The type of service was not identified as a factor for obtaining consent forms. Further, because the District is unable to claim reimbursement for psychological counseling services for these 11 students, dollar amounts are not included in the amount calculated and reported as uncaptured revenue in our report.

Note 10

During fieldwork, District officials told us their procedure for obtaining parental consents is to mail request forms annually to parents of students receiving services that do not have a consent or a refusal already on file. When asked specifically if District staff made phone calls to parents who did not respond to the annual mailing, we were told they did not. Further, at no point during the numerous interviews were we told about any attempt to obtain the form at the student's annual review meeting each year.

Note 11

The period for obtaining reimbursement for qualified services was temporarily extended to 18 months during the audit period.

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

To achieve our audit objective and obtain valid evidence, we performed the following procedures:

- We interviewed District officials, District personnel and the vendor involved with the Medicaid reimbursement process.
- We reviewed the Medicaid reimbursement reports to determine the amount of related services reimbursed to the District.
- The District provided IEP-related services to 122 students. Sixteen students were the responsibility of other districts and one was residentially placed and therefore were excluded from the population. The District obtained parental consent for 43 of the 105 students in the population. We selected 10 of the 43 students (23 percent) to verify claims were submitted and payment received for all reimbursable services provided during the audit period.
- We estimated the dollar amount of Medicaid-reimbursable services provided to 60 students by reviewing student IEPs, student dates of Medicaid eligibility and applying the applicable DOH reimbursement rate to the prescribed services.
- We estimated the dollar amount of Medicaid-reimbursable psychological counseling services by reviewing student IEPs, student dates of Medicaid eligibility and applying the applicable DOH reimbursement rate to the prescribed services.

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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