

Town of Brookhaven Local Development Corporation

Project Approval and Monitoring

JULY 2022



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

Contents

- Report Highlights 1**

- Project Approval and Monitoring 2**
 - What is an Effective Project Approval and Monitoring Process? 2

 - The Board Did Not Identify Clear and Measurable Goals When Approving Projects. 2

 - What Do We Recommend? 7

- Appendix A – Response From Corporation Officials 9**

- Appendix B – OSC Comments on the Corporation’s Response12**

- Appendix C – Audit Methodology and Standards13**

- Appendix D – Resources and Services.14**

Report Highlights

Town of Brookhaven Local Development Corporation

Audit Objective

Determine whether the Town of Brookhaven Local Development Corporation (Corporation) Board of Directors (Board) properly approved and monitored projects.

Key Findings

The Board did not properly approve and monitor projects and did not:

- Incorporate job creation and retention goals into each project's resolution. Consequently, the Board cannot determine whether the projects are meeting their intended purposes. While the Board Chairman, CEO and CFO questioned whether setting goals was practical, and said it was not legally required, the Board should strive to ensure that Town residents realize increased prosperity and economic benefit from the projects that the Corporation approves. To do so, the Board must establish measurable goals for all approved projects and monitor the projects to ensure these goals are met.
- Establish written project approval and monitoring policies or procedures.

Key Recommendations

- Establish measurable project goals and ensure authorizing resolutions include these goals.
- Develop and adopt a policy that establishes procedures for approving and monitoring projects.

Corporation officials generally agreed with our findings and recommendations and indicated they will take corrective action. Appendix B includes our comments on issues raised in the Corporation's response letter.

Background

The Corporation is a not-for-profit corporation that was established in 2010 by the Town Board of the Town of Brookhaven (Town) for economic development or other public purposes.

All seven members of the Corporation's Board are appointed by the Town Board. The Board is responsible for the Corporation's general management and financial and operational affairs, including approving projects that are consistent with the Corporation's mission.

The Corporation's Chief Executive Officer (CEO) and Chief Financial Officer (CFO) are responsible for day-to-day operations, which includes establishing monitoring procedures. The Corporation funds its operations with application, closing and annual administrative fees paid by project applicants.

Quick Facts

Projects		
Year	2020	2021
Approved	2	0
Debt Issued	\$165 million	\$0
All Projects		
Approved	8	
Debt		
Issued	\$298 million	
Outstanding	\$105 million	

Audit Period

January 1, 2020 – June 30, 2021

Project Approval and Monitoring

The Corporation primarily provides financial assistance to not-for-profit entities by providing conduit financing to assist businesses in obtaining tax-exempt bonds. This provides the means for nonprofit applicants to acquire and build industrial, commercial and recreation facilities deemed by the Corporation to be in the public's interest.

During our audit period, the Board approved two projects with a total bond issuance of \$165 million and monitored six projects with a total bond issuance of almost \$133 million, of which about \$105 million was outstanding on January 1, 2020. Although the Corporation issues the debt, the bonds are secured by the property being financed, and the not-for-profit entity that requests financial assistance from the Corporation is responsible for repaying them.

What is an Effective Project Approval and Monitoring Process?

An LDC board should adopt policies and procedures that address project approval and monitoring to help staff ensure that projects meet the LDC's objectives and goals. Officials should ensure that projects are consistent with the LDC's purpose, authorizing resolutions include clear and measurable goals, and that all applications and related documentation are submitted along with applicable fees. In addition, all projects should be approved by the LDC's board, and appropriate parties and applicants should comply with monitoring procedures, such as annual reporting and fee requirements.

LDCs are required to report outstanding bond information annually to the New York State Authorities Budget Office (ABO) within 90 days of the end of each fiscal year. In addition, the Corporation should monitor projects to ensure they are meeting their purposes. To help Corporation staff in their monitoring efforts, the Board's authorizing resolution for each project should clearly define the project's goals.

The Board Did Not Identify Clear and Measurable Goals When Approving Projects

The Board did not establish written project approval and monitoring policies or procedures. Without written policies and procedures, Corporation staff followed informal procedures for processing applications, presenting projects to the Board and monitoring approved projects.

To obtain financial assistance from the Corporation, not-for-profits must complete and submit a standard application package, a completed environmental assessment form, their financial statements for the last two fiscal years and most recent quarterly wage report. Applicants also must pay a nonrefundable application fee of \$2,000 for projects under \$5 million, or \$4,000 for projects that cost \$5 million or more.

The Board did not establish written project approval and monitoring policies or procedures.

The CEO reviews each application package to ensure it is complete and forwards it to legal counsel for review. After the application package is reviewed by counsel, Corporation staff presents the package to the Board which then adopts an inducement resolution. The inducement resolution introduces and explains the project for the public so they can learn about it before the public hearing.

Once the Board adopts an inducement resolution, Corporation staff schedule and hold a public hearing to obtain input from the public. The Board then considers the project's merits and public input and adopts an authorizing resolution for the project.

Upon Board approval, Corporation staff submit a copy of the application package, including the inducement and authorizing resolutions, to the Town Supervisor for approval before the tax-exempt bonds can be issued. At the bond closing, the Corporation charges the applicant a closing fee based on the amount borrowed, according to the Corporation's schedule of fees, and a \$1,000 annual administrative fee.

Project Monitoring – Every January, Corporation staff monitors projects by mailing the not-for-profits a bond letter requesting the status of its bonds as of December 31st of the prior year, a job letter requesting employment data at the project's location and an invoice for the \$1,000 annual administrative fee. This fee is not collected at the end of the first year during which the bonds are issued. The Corporation collected its first administrative fee in advance at the bond closing. After receiving bond status and employment status updates, Corporation officials complete and submit an annual report to the ABO that identifies projects that have outstanding bonds during the year.

In January 2021, Corporation officials monitored six projects with a total bond issuance of \$132,595,000, of which \$ 62,720,000 was outstanding as of December 31, 2020. We reviewed the monitoring procedures for the six projects and found that Corporation staff collected all annual monitoring documents and accurately reported bond information to the ABO for all six projects.

However, staff did not collect the \$1,000 annual administrative fee for one of the six projects. The Corporation provided conduit financing to John T. Mather Memorial Hospital (the hospital) for two projects, one that closed in 2012 and a second project that closed in 2013. While Corporation officials charged the hospital annual administrative fees for the first project, they did not charge it an administrative fee for the second project. This resulted in lost revenues of \$1,000 during our audit period and a total of \$7,000 since the second project was approved. The CEO could not explain why the fees were not collected.

Also, the authorizing resolutions for all six projects used the same vague and nonspecific language when defining project goals. The resolutions indicate that the projects "will promote and maintain the job opportunities, health, general

The Board then considers the project's merits and public input. ...

prosperity and economic welfare of the citizens of the Town of Brookhaven and the State of New York and improve their standard of living...” Consequently, the Board could not determine whether the projects were meeting their intended purposes.

The five project owners (one project owner had two projects) provided employment information, including total jobs at each project’s location, and submitted the information to the Board. However, officials did not determine whether the self-reported employment information was reliable. In addition, because the resolutions did not define clear goals, such as the number of jobs created or maintained, officials could not use this information to determine whether the projects achieved their intended goal.

The CEO told us that job creation was only one of the factors they considered, but was not a requirement for approving projects. The Board Chair, CEO and CFO also told us that it may not be practical or even possible to attribute job creation to a specific project. However, because the authorizing resolutions state that the projects “will promote and maintain job opportunities,” it would be logical for the Corporation to collect employment data to determine the impact that each project has on job opportunities.

Lastly, none of the information collected as part of the Corporation’s monitoring procedures could be used to determine whether a project provided any health benefits for, improved the standard of living of, or increased the general prosperity and economic welfare of Town citizens. These statements were all cited in the projects’ authorizing resolutions as project goals.

The Board Chairman told us it would be challenging to develop goals that are measurable given the nature of the projects. Another Board member told us he thought it was possible for the Board to set more specific and measurable goals. However, at a meeting with Corporation officials after the conclusion of our fieldwork, the Board Chairman, CEO and CFO questioned whether setting measurable goals was practical and indicated it was not legally required.

Because the Board and officials did not believe it was practical to attribute job creation to a specific project, the Board did not set clear, measurable goals in its authorizing resolutions and staff did not have adequate guidance to effectively monitor approved projects. Furthermore, regardless of what is and is not legally required, relating to the Board’s role of approving and monitoring projects, the Board should strive to ensure that Town residents actually realize job opportunities, improved health and increased prosperity and economic welfare as a result of the projects the Corporation approves.

Project Approvals – During our audit period, the Board approved two projects, the Jefferson’s Ferry Retirement Community project and Long Island Community Hospital project, with a combined amount of issued debt totaling \$165,025,000.

...[Th]e Board Chairman, CEO and CFO questioned whether setting measurable goals was practical and indicated it was not legally required.

The applications for both projects were complete, signed and notarized, and the application packages included all required documentation, such as the Board's inducement and approval resolutions.

Also, public hearings for both projects were scheduled and held, the Town Supervisor's approval was obtained, and the two applicants paid all required fees. However, the goals for these projects were vague and not clearly defined in the authorizing resolutions, similar to the other six projects that we reviewed.

Jefferson's Ferry Retirement Community Project – The Board approved the issuance and sale of up to \$125 million in tax-exempt bonds for the Jefferson's Ferry Retirement project (Figure 1).

FIGURE 1

Jefferson's Ferry Retirement Community



Of this amount, \$89 million was issued for:

- Constructing a new 28,520-square-foot building that contained approximately 20 assisted-living memory care units
- Renovating 14,022 square feet of the existing assisted-living building
- Constructing a 4,917-square-foot addition to, and partially renovating, the existing skilled nursing building
- Constructing a 22,802-square-foot addition to, and partially renovating, the existing community center
- Constructing two 51,157-square-foot additions to the independent living building
- Constructing a new 11,350-square-foot independent living building
- Acquiring and installing machinery and equipment for the new buildings and additions

- Renovating and equipping the existing theater, existing skilled nursing building and existing assisted-living building and renovating the existing multipurpose room, outdoor patios and gazebos.

The project’s application indicated the project would create about 42 full-time jobs and two part-time jobs during the first three years of the project. However, the project’s authorizing resolution, dated October 21, 2020, indicated only that the project “will promote and maintain the job opportunities, health, general prosperity and economic welfare of the citizens of the Town of Brookhaven and the State of New York and improve their standard of living...” It did not specify how many or which jobs would be promoted or maintained, or specify how the project would maintain the health, general prosperity or economic welfare of citizens and improve their standard of living.

Long Island Community Hospital Project – The Board approved the issuance and sale of up to \$85 million in tax-exempt bonds and up to \$20 million in taxable bonds for the Long Island Community Hospital project. Of these amounts, approximately \$59 million in tax-exempt and \$17 million in taxable bonds were issued to refinance tax-exempt bonds originally used by the hospital in multiple previously approved Corporation projects to acquire, construct, renovate or equip facilities on the hospital’s 35-acre main campus at 101 Hospital Road in Patchogue.

These previous projects included constructing the Knapp Cardiac Center addition on the main hospital building (Figure 2), a new lobby entrance for and common area of the main hospital building, and constructing other facilities that provide community health care services. The previous projects also included refinancing the Town of Brookhaven Industrial Development Agency’s taxable bonds that were originally used for constructing a 28,000-square-foot emergency room department on the hospital’s main campus.

FIGURE 2

Knapp Cardiac Center



Although the project’s application indicated that the project would refinance debt issued for previously approved and completed projects, it also indicated that the refinancing would create about 31 full-time jobs and one part-time job during the first three years of the project. However, the project’s authorizing resolution, dated October 7, 2020, indicated the project “will promote and maintain the job opportunities, health, general prosperity and economic welfare of the citizens of the Town of Brookhaven and the State of New York and improve their standard of living...” It did not specify how refinancing would maintain the health, general prosperity or economic welfare of citizens and improve their standard of living or specify how many or which jobs would be promoted or maintained.

Furthermore, none of the Corporation’s monitoring procedures helped determine whether Jefferson’s Ferry Retirement Community project or the Long Island Community Hospital project provided any health benefits for, improved the standard of living of, or increased the general prosperity and economic welfare of Town citizens, which were all cited as project goals in the project’s authorizing resolution.

While the Corporation’s monitoring procedures require applicants to disclose the number of jobs they create, because the language in the retirement community’s and hospital’s authorizing resolutions were vague and nonspecific, Corporation officials will not be able to determine whether these projects have met their intended goals. Indicating that projects will promote and maintain job opportunities without defining how many jobs that projects will promote or maintain makes it impossible to determine whether the projects have achieved their intended goals.

While the project applications defined the job creation and retention goals for each project, officials did not incorporate these goals into each project’s resolutions. Approving projects without identifying clear and measurable goals that benefit the Town is not in the public’s best interest. If the Board had adopted authorizing resolutions that established clear and measurable goals, it would have provided specific guidance to applicants and to Corporation officials while monitoring project goals.

What Do We Recommend?

The Board should:

1. Develop and adopt a written policy that establishes procedures for approving and monitoring projects.
2. Ensure staff collects all required fees and consider recouping uncollected fees.

-
3. Ensure authorizing resolutions include clear and measurable goals so that officials can easily determine whether projects are meeting the intended purposes.

Appendix A: Response From Corporation Officials

Town of Brookhaven



LOCAL DEVELOPMENT CORPORATION

May 25, 2022

Ira McCracken, Chief Examiner
Office of the New York State Comptroller
Division of Local Government and School Accountability
110 State Street, 12th Floor
Albany, New York 12236

RE: Project Approval and Monitoring Draft Audit 2021M-188

Dear Mr. McCracken:

The Town of Brookhaven Local Development Corporation (“LDC”) is in receipt of the Project Approval and Monitoring Draft Audit 2021M-188 covering audit period January 1, 2020 through June 30, 2021.

The LDC Board of Directors and Staff members disagree with the key finding that the “Board did not properly approve and monitor projects.” The report states that, “the Board cannot determine whether the projects are meeting their intended purposes.” The LDC Board of Directors thoroughly and thoughtfully review all information pertaining to LDC applications and projects and each resolution is prepared by Counsel and properly approved.

Extensive due diligence is conducted by staff and Counsel to ensure that the Board of Directors has all the information necessary to make an informed decision. As part of the final authorizing resolution for each Series of Bonds issued by the LDC, the financing and offering documents are made available to the LDC Board for review and consideration before they are approved. These documents include a Master Trust Indenture, a Bond Indenture of Trust, a Loan Agreement, a Bond Purchase Agreement, various mortgages and security agreements, a Tax Regulatory Agreement, an Official Statement, and a Continuing Disclosure Agreement. The Tax Regulatory Agreement ensures that the tax-exempt Bonds comply with all of the requirements of the Internal Revenue Code and New York Tax law. The Bond Purchase Agreement, Official Statement and Continuing disclosure are required by federal and state securities laws. The Official Statement approved by the LDC Board contains detailed and exhaustive information about the borrower, the borrower’s operations, finances, employment levels, competition, services provided to the community, the officers and directors of the borrower and the audited financial statements of the borrower. Under the federal securities laws the borrower must certify to the LDC and the Underwriter that this information is accurate, complete and has no material omissions. Copies of the Official Statements from both the Jefferson’s Ferry and Long Island Community Hospital bond financings were provided during the examination period; they are attached as well. The Continuing Disclosure Agreement requires the borrower to update the information in the Official Statement, including the audited financial statements, every year with the LDC and with the Municipal Securities Rule Making Board’s (“MSRB”)

Ira McCracken, Chief Examiner
May 25, 2022
Page 2

Electronic Municipal Markets Access (“EMMA”) System as mandated by Rule 15c2-12(b)(5) adopted by the Securities Exchange Commission (“SEC”). The borrower is also required to file information and certificates every year with the LDC to allow the LDC to make its annual reporting under the Public Authority Reporting Information System (“PARIS”) to the Office of State Comptroller (“OSC”) and the Authority Budget Office (“ABO”).

On every Bond financing, the LDC requires that legal opinions addressed to the LDC are provided by the LDC’s Bond Counsel and general counsel, the borrower’s counsel, the underwriter’s counsel, and the bond trustee’s counsel. These legal opinions address, among other things, the due authorization, approval, execution, delivery and enforceability of each of the documents, compliance with federal and state tax and security laws and other matters that are required to be opined on by the Indenture, Loan Agreement and Bond Purchase Agreement.

Each Bond financing is thoroughly and exhaustive negotiated, vetted and approved by the LDC’s staff, Bond Counsel, and general counsel before it is sent to the Board for approval. To state that our projects are not properly approved is incorrect.

The LDC staff annually monitors all projects for compliance. The LDC requests and receives the annual reporting information for each borrower. The results of our monitoring and the results of these efforts are reported directly to the LDC’s Board and are stated in the LDC’s annual financial audit as well as the LDC’s PARIS report. It is important to point out that the PARIS system is an OSC program. If PARIS is not tracking and reporting the information that is important, perhaps PARIS should be revamped to ensure that the items that should be monitored are reported in PARIS. The LDC collects information regarding employment retained and created, outstanding bond financing, as well as reviews of additional project specific information. In addition, the staff and Board periodically reviews project websites and conducts site visits.

See
Note 1
Page 12

The intended purpose of financing an LDC project is to ensure that the service that organizations provide are available in the community. Your report states multiple times that, “the Board must establish measurable goals for all approved projects.” The measurable goal, which is clearly stated in all of our documents, is to construct the facility to ensure the core mission of the organization can be effectuated. Our resolutions go into considerable detail including, but not limited to, the square footage of the improvements and the specific equipment that will be purchased are listed. To call these goals unclear is perplexing.

See
Note 2
Page 12

Having entities like Jefferson’s Ferry and Long Island Community Hospital (“LICH”) providing services for the residents of Brookhaven is the goal and directly impacts the language in our resolution, which states the bonds are issued to, “promote, develop, encourage and assist projects such as the Project to advance the job opportunities, health, general prosperity and economic welfare of the people of the State of New York;” In the cases of Jefferson’s Ferry and LICH, their existence- at minimum - directly advances the job opportunities and health of the residents of the Town of Brookhaven. Jefferson’s Ferry and LICH are some of the largest employers in the Town of Brookhaven, which certainly advances job opportunities. While employment is part of the stated purpose and goal of the LDC financing and it is monitored and reported, it is only one part of the monitoring of the success of the project. Having read other audits, I realize your

See
Note 3
Page 12

Ira McCracken, Chief Examiner
May 25, 2022
Page 3

response will be that this is vague and not measurable, but I challenge you to provide a measurement of the importance to have a hospital or a continuing care retirement center in your community; the goal of our support is to ensure that our residents have access to health care and our seniors have the option to age in the community they want to live in. Your insistence that a goal must be 'measurable' is narrow and misses value of having not-for-profits providing services.

See
Note 3
Page 12

Your report also states more than once that the Board Chairman, CEO and CFO indicated that setting goals "was not legally required." I would like to clarify that what we stated more than once was that we follow all the laws. Your statement is a misrepresentation of what was expressed by our representatives. Further we did not question whether "setting goals was practical" – we questioned whether setting "measurable" goals was practical. Our goals are stated, and they are clear. The goal is to encourage entities such as hospitals and community care retirement communities to provide services in our community.

See
Note 4
Page 12

Respectively submitted,

TOWN OF BROOKHAVEN LOCAL DEVELOPMENT CORPORATION

By: _____
Lisa M. G. Mulligan, Chief Executive Officer

By: _____
Frederick C. Braun, III, Board Chair

Appendix B: OSC Comments on the Corporation's Response

Note 1

The Public Authorities Reporting Information System (PARIS) is the online electronic data entry and collection system jointly designed, developed and operated by the ABO and Office of the State Comptroller (OSC). The purpose of PARIS is not to help public authorities identify clear and measurable goals when approving projects. Instead, public authorities use PARIS to comply with the various reporting requirements of Public Authorities Law, General Municipal Law and OSC regulations.

Corporation officials did not provide any supporting documentation during our fieldwork to indicate they had periodically reviewed approved project websites or conducted site visits. In addition, officials did not provide any explanation for how these procedures, if they had occurred, would have ensured that approved projects promoted and maintained job opportunities for, and the health, general prosperity and economic welfare of, the citizens of the Town of Brookhaven and the State of New York and improved citizens' standard of living.

Note 2

While construction and equipment costs may require financing, officials did not explain or document in the project records how the construction or acquisition would improve citizens' standard of living or promote and maintain job opportunities for, and the health, general prosperity and economic welfare of, the citizens of the Town of Brookhaven and the State of New York. Construction and equipment costs information could not be used to determine whether a project provided any health benefits for, improved the standard of living of, or increased the general prosperity and economic welfare of Town citizens, which are cited as project goals in the projects' authorizing resolutions.

Note 3

We acknowledge the public benefit that each of these not-for-profits provide to the community. However, it is difficult to determine whether the benefits – or the intended purposes of the specific projects financed with the Corporation's assistance – were truly successful or had a positive impact on the local community because the authorizing resolutions do not define clear and measurable goals. Furthermore, both the hospital and continuing-care retirement center existed before they received the Corporation's assistance. Therefore, the not-for-profits' mere existence does not support that the projects were successful.

Note 4

Clear and measurable goals are necessary to allow the Board to effectively monitor projects. Including these goals in the authorizing resolution is a reasonable expectation and can foster transparency and accountability.

Appendix C: Audit Methodology and Standards

We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law. To achieve the audit objective and obtain valid audit evidence, our audit procedures included the following:

- We interviewed Corporation officials and reviewed application instructions on the Corporation website to gain an understanding of the project approval and monitoring process.
- We reviewed application forms and related documentation, Board meeting minutes and Board resolutions for the two projects that were approved during our audit period to determine whether the projects had clear and specific goals and were properly approved and whether staff properly calculated and collected application fees.
- To determine whether officials annually monitored the six projects that were approved before our audit period began, we reviewed the projects' authorizing resolutions, annual bond and job letters, the Corporation's 2020 annual PARIS report and bank records.

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

Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

The Board has the responsibility to initiate corrective action. We encourage the Board to prepare a plan of action that addresses the recommendations in this report and forward it to our office within 90 days. 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.

Appendix D: Resources and Services

Regional Office Directory

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

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

www.osc.state.ny.us/local-government/publications

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

www.osc.state.ny.us/local-government/fiscal-monitoring

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

www.osc.state.ny.us/local-government/publications

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

www.osc.state.ny.us/local-government/resources/planning-resources

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

www.osc.state.ny.us/files/local-government/publications/pdf/cyber-security-guide.pdf

Required Reporting – Information and resources for reports and forms that are filed with the Office of the State Comptroller

www.osc.state.ny.us/local-government/required-reporting

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

www.osc.state.ny.us/local-government/publications

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

www.osc.state.ny.us/local-government/academy

Contact

Office of the New York State Comptroller
Division of Local Government and School Accountability
110 State Street, 12th Floor, Albany, New York 12236

Tel: (518) 474-4037 • Fax: (518) 486-6479 • Email: localgov@osc.ny.gov

www.osc.state.ny.us/local-government

Local Government and School Accountability Help Line: (866) 321-8503

HAUPPAUGE REGIONAL OFFICE – Ira McCracken, Chief Examiner

NYS Office Building, Room 3A10 • 250 Veterans Memorial Highway • Hauppauge, New York
11788-5533

Tel (631) 952-6534 • Fax (631) 952-6091 • Email: Muni-Hauppauge@osc.ny.gov

Serving: Nassau, Suffolk counties



Like us on Facebook at facebook.com/nyscomptroller

Follow us on Twitter [@nyscomptroller](https://twitter.com/nyscomptroller)