

Office of Temporary and Disability Assistance

Reimbursement of Homeless Shelter Providers – Rescue Mission Alliance of Syracuse

Report 2021-S-34 | October 2022

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

Division of State Government Accountability



Audit Highlights

Objective

To determine if the Office of Temporary Disability Assistance (Office) adequately monitors and appropriately reimburses claims for homeless shelter providers, such as Rescue Mission Alliance of Syracuse. The audit covered the period January 2020 through December 2020.

About the Program

Homeless shelters across the State provide an array of services to families and adults, including assessment and case management, access to health care and child care services, and assistance with finding permanent housing. Local departments of social services (Local Districts) either operate shelters directly or contract with providers to operate them. Toward this end, the Office oversees a network of 612 transitional homeless shelters (as of December 31, 2021) across the State.

According to the U.S. Department of Housing and Urban Development point-in-time count for New York State, for a specific day in January, homeless individuals numbered 92,091 for 2019, 91,271 for 2020, and 76,051 for 2021 (due to the pandemic, the count for 2021 does not include unsheltered individuals).

The Office's funding of shelter services is administered through the Local Districts, comprising the New York City Department of Homeless Services and 57 county offices throughout the rest of the State. For calendar year (CY) 2020, Local Districts submitted \$2.1 billion in gross claims, with claims of \$1.6 billion for CY 2017, \$2 billion for CY 2018, and \$1.9 billion for CY 2019.

The Onondaga County Department of Social Services (OCDSS) has contracted with Rescue Mission Alliance of Syracuse (Rescue Mission) to provide homeless services. Rescue Mission, a not-for-profit organization, is one of the largest providers of homeless services in Onondaga County. In addition to its 183-bed emergency shelter services, Rescue Mission provides education, vocational training, and life skills training, such as money management, to help its clients transition out of homelessness. In 2020, Rescue Mission served nearly 1,100 adults.

For CY 2020, the Office-approved budget for operating Rescue Mission was \$2,890,281, while Rescue Mission's actual expenditures reported provided by OCDSS to the Office totaled \$2,906,667. Pursuant to its contract for CY 2020, OCDSS will reimburse Rescue Mission approximately 61% of costs incurred, or \$1,775,000.

To guide our assessment of reimbursed expenses, we used the Office-issued Administrative Directive for fiscal budgeting of shelter operations as well as the Office's Fiscal Reference Manual, New York State regulations, and the contract, which together provide guidance on costs eligible for reimbursement.

Key Findings

- The Office's oversight processes focus only on the review and approval of shelter budgets. As the Office itself acknowledged, it does not take any action thereafter to ensure that shelters' actual costs claimed for reimbursement, as submitted by the Local Districts, comply with the approved budget or, for that matter, with State laws and regulations or the Office's own policies, as required.

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- The Office leaves it to Local Districts to perform monitoring, yet the Office does not provide Local Districts with the guidance needed to effectively identify non-allowable and unsupported expenses and prevent improper reimbursements.
 - For CY 2020, we identified \$26,123 in costs claimed by Rescue Mission that were improperly reimbursed. The ineligible costs include \$22,277 in personal services and associated fringe benefits for the one month we audited (December 2020) and \$3,846 in other than personal service (OTPS) expenses.

Key Recommendations

- Review and recover, as appropriate, the \$22,277 in personal service costs and \$3,846 in OTPS costs improperly reimbursed to Rescue Mission.
- Establish a system of monitoring controls to improve oversight of Local Districts' reimbursement to providers to ensure that expenses are allowable, allocable, reasonable, and consistent with approved budgeted costs and the contract.
- Ensure that the OCDSS is appropriately approving reimbursed expenses submitted by providers.
- Issue guidance and provide support to Local Districts on reimbursable shelter costs to ensure costs are allowable, allocated appropriately, and compliant with relevant regulations and guidelines.



Office of the New York State Comptroller Division of State Government Accountability

October 26, 2022

Daniel W. Tietz
Commissioner
Office of Temporary and Disability Assistance
40 North Pearl Street
Albany, NY 12243

Dear Commissioner Tietz,

The Office of the State Comptroller is committed to helping State agencies, public authorities, and local government agencies manage their resources efficiently and effectively. By so doing, it provides accountability for the tax dollars spent to support government operations. The Comptroller oversees the fiscal affairs of State agencies, public authorities, and local government agencies, as well as their compliance with relevant statutes and their observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving operations. Audits can also identify strategies for reducing costs and strengthening controls that are intended to safeguard assets.

Following is a report of our audit entitled *Reimbursement of Homeless Shelter Providers – Rescue Mission Alliance of Syracuse*. This audit was performed pursuant to the State Comptroller’s authority as set forth in Article V, Section 1 of the State Constitution and Article II, Section 8 of the State Finance Law.

This audit’s results and recommendations are resources for you to use in effectively managing your operations and in meeting the expectations of taxpayers. If you have any questions about this report, please feel free to contact us.

Respectfully submitted,

Division of State Government Accountability

Contents

- Glossary of Terms**..... **5**
- Background**..... **6**
- Audit Findings and Recommendations**..... **8**
 - Personal Services..... **8**
 - Other Than Personal Services..... **10**
 - Recommendations..... **10**
- Audit Scope, Objective, and Methodology**..... **11**
- Statutory Requirements**..... **12**
 - Authority..... **12**
 - Reporting Requirements..... **12**
- Agency Comments and State Comptroller’s Comments**..... **13**
- Contributors to Report**..... **15**

Glossary of Terms

Term	Description	Identifier
Office	Office of Temporary and Disability Assistance	<i>Auditee</i>
ADM	The Office's Administrative Directive	<i>Policy</i>
Fiscal Manual	The Office's Fiscal Reference Manual	<i>Policy</i>
Local Districts	Local departments of social services	<i>Key Term</i>
NYCRR	New York Codes, Rules and Regulations	<i>Law</i>
OCDSS	Onondaga County Department of Social Services	<i>County Office</i>
OTPS	Other than personal service	<i>Key Term</i>
Rescue Mission	Rescue Mission Alliance of Syracuse	<i>Service Provider</i>

Background

The Office of Temporary and Disability Assistance (Office) administers programs for the State's low-income residents and provides support, supervision, and guidance to local departments of social services (Local Districts), including those that serve the homeless.

The Office seeks to meet critical transitional housing needs of this vulnerable population while guiding them to self-sufficiency. Toward this end, the Office oversees a network of 612 transitional homeless shelters (as of December 31, 2021) across the State. These shelters provide an array of services to families and adults, including assessment and case management, access to health care and child care services, and assistance with finding permanent housing. Local Districts either operate shelters directly or contract with providers to operate them.

According to the U.S. Department of Housing and Urban Development point-in-time count for New York State, for a specific day in January, homeless individuals numbered 92,091 for 2019, 91,271 for 2020, and 76,051 for 2021 (due to the pandemic, the count for 2021 does not include unsheltered individuals).

The Office's funding of shelter services is administered through the Local Districts, comprising the New York City Department of Homeless Services and 57 county offices throughout the rest of the State. As reported in our prior audits of the Office's homeless shelter program ([2015-S-23](#), [2018-S-52](#), and [2020-S-56](#)), the Office's annual reimbursements to Local Districts for homeless housing total in the billions of dollars, generally increasing each year. For calendar year (CY) 2020, Local Districts submitted \$2.1 billion in gross claims, with claims of \$1.6 billion for CY 2017, \$2 billion for CY 2018, and \$1.9 billion for CY 2019.

The Onondaga County Department of Social Services (OCDSS) has contracted with Rescue Mission Alliance of Syracuse (Rescue Mission) to provide homeless services. Rescue Mission, a not-for-profit organization, is one of the largest providers of homeless services in Onondaga County. In addition to its 183-bed emergency shelter services, Rescue Mission provides education, vocational training, and life skills training, such as money management, to help its clients transition out of homelessness. In 2020, Rescue Mission served nearly 1,100 adults.

For CY 2020, the Office-approved budget for operating Rescue Mission was \$2,890,281, while Rescue Mission's actual expenditures reported by OCDSS to the Office totaled \$2,906,667. Pursuant to its contract for CY 2020, OCDSS will reimburse Rescue Mission approximately 61% of costs incurred, or \$1,775,000.

In order to effectively evaluate whether costs are eligible for reimbursement, the Office requires Local Districts that reimburse shelter providers outside of New York City to submit the shelter's operating budget annually by January 1. According to State regulations, the Office will reimburse Local Districts, such as OCDSS, for the calendar year's approved costs, which are adjusted based on their shelters' actual costs.

The Office, pursuant to its Administrative Manual (ADM), is responsible for reviewing each shelter's operating budget, working with the Local Districts to ensure that all required documents have been included, and assessing budgeted operating costs to verify that they are reasonable and necessary. The Office's review process includes comparing the current budget to the previous year's approved budget, but not actual costs, and comparing certain budget categories to those of other similar providers. The Office is also responsible for ensuring dollar amounts or percentages above certain thresholds (\$10,000 or 10%) are justified and for verifying the appropriateness of the increase.

Upon making payments to their providers, Local Districts submit monthly claim packages to the Office for reimbursement. Local Districts' claim submissions must comply with the Office's Fiscal Reference Manual (Fiscal Manual), which provides guidance on costs that are eligible for reimbursement. The Office reimburses 29% of providers' claim amounts, and Local Districts are responsible for the remaining 71%. For CY 2020, using these percentages, OCDSS' share for shelter services was about \$1,260,250 and the State's share was \$514,750.

According to the ADM, for budgeting purposes, operating costs that are allowable are those costs that are reasonable and necessary. The ADM does not define or provide guidance for determining reasonable or necessary. Furthermore, the contract requires that financial books, records, and other necessary supporting documents be maintained and accounting procedures and practices be used to sufficiently and properly reflect all direct and indirect costs of all services provided. The contract also requires that Rescue Mission comply with all federal, State, county, and other municipal laws. However, the contract also does not give any guidance for reasonable or necessary costs. Therefore, we used the Office-issued Fiscal Manual and New York State Codes, Rules and Regulations (NYCRR) to establish basic cost considerations for allowability, allocability, and reasonability. The federal Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements were not applicable for this audit because Rescue Mission operates an adult-only shelter that did not receive federal funding for shelter services in 2020.

Audit Findings and Recommendations

By design, the Office's oversight processes focus only on the review and approval of shelter budgets. As the Office itself acknowledged, it does not take any action thereafter to ensure that shelters' actual costs claimed for reimbursement, as submitted by the Local Districts, comply with the approved budget or, for that matter, with State laws and regulations or the Office's own policies, as required. Instead, the Office leaves it to Local Districts to perform such monitoring, yet the Office does not provide Local Districts with the guidance needed to effectively identify non-allowable and unsupported expenses and prevent improper reimbursements, as the ADM only addresses budgeted costs. The lack of adequate monitoring by either the Office or the Local Districts creates a significant risk that shelter expenses are being improperly reimbursed, as evidenced by this audit and a similar prior audit.

For CY 2020, we identified \$26,123 in costs claimed by Rescue Mission that were improperly reimbursed. The ineligible costs include \$22,277 in personal services and associated fringe benefits for the one month we audited (December 2020) and \$3,846 in other than personal service (OTPS) expenses. When considered in the context of the findings from a prior audit ([2020-S-56](#)), which accounted for \$1,304,695 in non-allowable costs, the results affirm the need for the Office to establish controls to adequately monitor and appropriately reimburse claims by homeless shelter providers. Strong internal controls are critical to the overall health of an organization. These controls help to safeguard assets and ensure reliable financial reporting and compliance with regulatory requirements.

Short of such internal controls, it is incumbent on the Office to provide adequate guidance to Local Districts to ensure that they are able to properly assess shelters' use of public funds. For example, despite the Office's stated intention to work with Local Districts being one component of the Office's process to ensure claimed costs are appropriate, OCDSS officials informed us that the Office has never joined them in conducting an audit of their shelter providers' expenses, reviewed shelter providers' financial information, or provided guidance in this regard. Lacking such guidance, OCDSS officials stated they assess costs based only on whether they are shelter related.

In response to our preliminary findings, Office officials agreed with our recommendations, and stated that they "have issued detailed guidance to districts regarding the development of shelter budgets and will issue enhanced guidance to more directly address reimbursement between districts and shelter providers." In addition, they stated that the Office "will evaluate and enhance its subrecipient monitoring activities as necessary."

Personal Services

Personal service costs include all salaries and fringe benefits paid or accrued to employees on the provider's payroll. To be eligible for reimbursement, costs must be reasonable, necessary, sufficiently documented, and directly related to the program. For CY 2020, OCDSS reimbursed Rescue Mission a total of \$1,250,517 in personal service expenses related to homeless shelter services. We audited the personal

service costs for the month of December 2020, which had a value of \$202,283. Based on the ADM and the Fiscal Manual, we identified a total of \$36,480 in such costs that were not reasonable, not program related, or not allowable, as discussed below. After applying OCDSS' reimbursement rate of approximately 61%, we calculated the total non-allowable expenses for personal services to be \$22,277.

In addition, we noted the provider's allocation of expenses among different programs. Under its contract, Rescue Mission is required to submit a biennial report to OCDSS on its allocation of funds to the shelter program. This report is essential for OCDSS to assess the appropriateness of the State and local funds paid for a shelter program when it also has other funding sources. However, Rescue Mission did not submit the report containing the 2020 data.

Excessive Reimbursement of Fringe Expenses

For the 2020 contract period, Rescue Mission was allowed to claim 21.49% of its fringe expenses for reimbursement. Rescue Mission claimed and was reimbursed \$21,045 in fringe costs related to the Homeless Intervention Services. Based on its total fringe benefit costs, we determined the amount equated to a fringe rate of 133.1% – more than six times the allowable rate – and accounted for a total of \$17,647 in excess reimbursements.

Expenses Related to Rescue Mission's Outreach Store

For costs to be allowable, they must be reasonable, necessary, adequately documented, consistently treated, and compliant with generally accepted accounting principles. In addition, expenditures that solely relate to a specific function or program are to be directly charged to that function or program. Rescue Mission claimed and was reimbursed \$12,607 in salary (\$10,141) and fringe benefits (\$2,466) related to its off-site Outreach Store. Rescue Mission officials confirmed that Outreach Store charges are non-allowable, per a previous audit conducted by OCDSS.

Holiday Gift Cards

According to the ADM, in conjunction with the Fiscal Manual, holiday and discretionary bonuses are non-allowable charges and do not fulfill the criteria for reasonableness. In determining reasonableness of a given cost, consideration must be given as to whether the cost is generally recognized as ordinary, necessary, and of efficient performance. Rescue Mission claimed and was reimbursed \$3,700 in costs for holiday gift cards for 37 employees, plus \$795 in associated fringe benefit costs, that are not allowable.

Associated Administrative Costs

Rescue Mission claimed a total of \$138,000 in administrative costs, or 4.98% of the total costs incurred under the contract. For all personal service costs deemed not allowable, the associated administrative and indirect costs are also not allowable,

totaling \$1,731. OCDSS officials stated that they were uncertain about the allowable percentage for administrative costs and sought guidance from the Office, which did not resolve their uncertainty.

Other Than Personal Services

OTPS costs include expenses other than salaries and fringe benefits, such as costs for utilities, insurance, telephones, and food. The ADM and Fiscal Manual require that claimed expenditures must be reasonable, necessary, and adequately supported. Additionally, the NYCRR states that the operator of a shelter for adults shall ensure residents' meals are balanced, nutritious, and adequate in amount and content to meet their dietary needs. For CY 2020, Rescue Mission reported approximately \$720,872 in OTPS expenses to operate both the emergency shelter and food services. We sampled a total of \$110,881 in OTPS expenses and determined that \$6,297 of the claimed OTPS expenses were either not program related, overallocated, related to non-nutritious food, or non-allowable, including food items such as crab cakes, beef ribeye, catfish filet, cheesecake, snacks such as chips, and cookie dough; cake for an employee's baby shower; and a gift card purchased as a gift for a departing employee. After applying OCDSS' reimbursement rate of approximately 61%, we calculated the total non-allowable expenses to be \$3,846.

Recommendations

1. Review and recover, as appropriate, the \$22,277 in personal service costs and \$3,846 in OTPS costs improperly reimbursed to Rescue Mission.
2. Establish a system of monitoring controls to improve oversight of Local Districts' reimbursement to providers to ensure that expenses are allowable, allocable, reasonable, and consistent with approved budgeted costs and the contract.
3. Ensure that the OCDSS is appropriately approving reimbursed expenses submitted by providers.
4. Issue guidance and provide support to Local Districts on reimbursable shelter costs to ensure costs are allowable, allocated appropriately, and compliant with relevant regulations and guidelines.

Audit Scope, Objective, and Methodology

The audit objective was to determine if the Office adequately monitors and appropriately reimburses claims for homeless shelter providers, such as Rescue Mission. The audit covered the period January 2020 through December 2020.

To accomplish our objective and assess internal controls related to the Office's oversight and monitoring of expenses reported by the provider for the shelter, we reviewed laws and regulations; Office policies, procedures, and directives; relevant financial and program records; and the contract for the audited period. We interviewed Office management to gain an understanding of their efforts. We interviewed Local District and provider officials to further gain an understanding of the reimbursement process.

We obtained all CY 2020 claim submissions and general ledgers pertaining to shelter specific expenses. We also obtained all payments to Rescue Mission for the emergency shelter by OCDSS for 2020 reimbursed expenses. We determined that the data was sufficiently reliable for our use in accomplishing our audit objective. We selected a judgmental sample of reported costs for both personal services and OTPS to determine whether they were supported, reasonable, and necessary. Specifically, we reviewed costs that were considered high risk such as high dollar amounts or questionable allowability in accordance with the ADM, Fiscal Manual, and the contract for OTPS transactions. We reviewed payroll records for staff working for the shelter (time cards, allocations, and time log policies and procedures) as well as supporting documentation for OTPS expenses such as invoices, receipts, and checks. Our samples were based on the relative materiality of the various categories of costs reported and their associated level of risk. Our samples were not designed to be projected to the entire population of reported costs.

Statutory Requirements

Authority

The audit was performed pursuant to the State Comptroller's authority as set forth in Article V, Section 1 of the State Constitution and Article II, Section 8 of the State Finance Law.

We conducted our performance audit in accordance with 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.

In addition to being the State Auditor, the Comptroller performs certain other constitutionally and statutorily mandated duties as the chief fiscal officer of New York State. These include operating the State's accounting system; preparing the State's financial statements; and approving State contracts, refunds, and other payments. These duties could be considered management functions for purposes of evaluating organizational independence under generally accepted government auditing standards. In our professional judgment, these duties do not affect our ability to conduct this independent performance audit of the Office's oversight and administration of reimbursement of homeless shelter providers.

Reporting Requirements

We provided a draft copy of this report to Office officials for their review and comment. Their comments were considered in preparing this final report and are attached in their entirety at the end of it. Office officials generally agreed with the report's recommendations and indicated actions they are taking to implement them. We address certain remarks in our State Comptroller's Comments, which are embedded within the Office's response.

Within 180 days after final release of this report, as required by Section 170 of the Executive Law, the Commissioner of the Office of Temporary and Disability Assistance shall report to the Governor, the State Comptroller, and the leaders of the Legislature and fiscal committees, advising what steps were taken to implement the recommendations contained herein, and where recommendations were not implemented, the reasons why.

Agency Comments and State Comptroller's Comments



KATHY HOCHUL
Governor

Office of Temporary and Disability Assistance

DANIEL W. TIETZ
Commissioner

BARBARA C. GUINN
Executive Deputy Commissioner

September 26, 2022

Nadine Morrell
Audit Director
Office of the State Comptroller
110 State Street
Albany, NY 12236

Re: Reimbursement of Homeless Shelter Providers –
Rescue Mission Alliance of Syracuse, 2021-S-034

Dear Ms. Morrell:

This letter responds to the Draft Report (“Draft Report”) released by the Office of the State Comptroller (OSC) regarding its audit of the Office of Temporary and Disability Assistance’s (OTDA’s) reimbursement of homeless shelter providers, and in particular, reimbursement of costs incurred by the Rescue Mission Alliance of Syracuse (“Rescue Mission”). While OTDA agrees that it can enhance its subrecipient monitoring with respect to payments made to shelter operators by social services districts (“districts”), the Draft Report contains inaccuracies that should be corrected.

OSC repeatedly uses the OTDA Fiscal Reference Manual (FRM) as the basis for its determination as to the allowability of shelter provider administrative costs. As OTDA reiterated in its response to the preliminary findings, the FRM is not a reference guide provided by OTDA to determine allowability of shelter provider administrative costs and should not be utilized or referenced for such purpose. The FRM is independent of any guidance provided by the district to the provider.

State Comptroller’s Comment – The FRM establishes what is reimbursable on a claim for Local Districts and subsequently shelter providers, resulting in the basis for our determinations. Additionally, the Office accepts the FRM as criteria for shelter reimbursable claims, as demonstrated in our recently issued audit report (2020-S-56).

OSC’s Draft Report has cited differing totals in unallowable Personal Service (PS) costs. The Draft Report contains three references to \$22,277 (pages 2, 8 and 9) in unallowable PS costs and two references to \$22,227 (pages 2 and 10) in unallowable PS costs. In reviewing the OSC supplied documentation that supports their finding, OTDA has determined that \$22,277 is the accurate amount in unallowable PS costs.

State Comptroller’s Comment – The report has been revised to address these matters.

OSC’s documentation also supports only \$3,818 in improper Other Than Personal Service (OTPS) costs and not the cited \$3,846 amount in the Draft Report (pages 2, 8 and 10). We respectfully request the OSC revise the Draft Report to reflect the supported PS and OTPS amounts.

State Comptroller’s Comment – The OTPS documentation provided supported the total disallowance of \$6,297, the basis for the recommended disallowance. The difference between the amount stated in the preliminary report (\$3,818) and the amount in the draft and final report (\$3,846) is due to rounding when using the percentage applied (approximately 61.07%) in determining the amount paid by the Rescue Mission.

OTDA's responses to OSC's Recommendations

1. Review and recover, as appropriate, \$22,227 in personal service costs and \$3,846 in Other Than Personal Services (OTPS) costs improperly reimbursed to Rescue Mission.

OTDA Response - OTDA has determined that the OTPS costs associated with the food-items that OSC references are allowable expenses. Our regulations require meals to be well-balanced and this can, and should, include the occasional indulgence. Shelter staff work hard to promote normal life experiences for shelter residents and the inclusion of the occasional "special meal" is allowed. The food item costs that OSC has deemed unallowable represent approximately 1.5% of the Rescue Mission's total food budget.

State Comptroller's Comment – There is no provision in the regulations allowing for the indulgences we identified.

OTDA will work with OCDSS to recover the \$22,277 in personal services (PS) costs and the reimbursed amount of the non-food related OTPS costs (\$61) that OSC has identified as unallowable.

2. Establish a system of monitoring controls to improve oversight of Local Districts' reimbursement to providers to ensure that expenses are allowable, allocable, reasonable, and consistent with approved budget costs and the contract.

OTDA Response: OTDA agrees that strengthening the oversight of districts is necessary and has evaluated and enhanced its subrecipient monitoring activities accordingly.

3. Ensure that OCDSS is appropriately approving reimbursed expenses submitted by providers.

OTDA Response: OTDA has evaluated and enhanced its subrecipient monitoring activities as necessary.

4. Issue guidance and provide support to Local Districts on reimbursable shelter costs to ensure costs are allowable, allocated appropriately, and compliant with relevant regulations and guidelines.

OTDA Response: OTDA has issued detailed guidance to districts regarding the development of shelter budgets. OTDA is working on the development of enhanced guidance addressing reimbursement of shelter providers by districts.

If you have questions or comments about our response to the Draft Report, please contact OTDA's Audit Liaison at (518) 473-6035.

Sincerely,



Daniel W. Tietz
Commissioner

cc: Barbara C. Guinn
Cheryl Contento

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