



# Reducing the Cost of Hospital Services Provided to County Inmates

2013-MS-4



Thomas P. DiNapoli

# Table of Contents

	<b>Page</b>
<b>AUTHORITY LETTER</b>	1
<b>EXECUTIVE SUMMARY</b>	2
<b>INTRODUCTION</b>	4
Background	4
Objective	5
Scope and Methodology	6
Responses of County Officials	6
<b>INPATIENT HOSPITAL COSTS</b>	7
Claims Processing	7
Federal Financial Participation Reimbursement	9
Recommendations	10
<b>OUTPATIENT HOSPITAL COSTS</b>	12
Recommendation	12
<b>APPENDIX A</b> Audit Methodology and Standards	13
<b>APPENDIX B</b> How to Obtain Additional Copies of the Report	14
<b>APPENDIX C</b> Local Regional Office Listing	15

# State of New York Office of the State Comptroller

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## Division of Local Government and School Accountability

September 2014

Dear County Officials:

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

Following is a report of our audit titled Reducing the Cost of Hospital Services Provided to County Inmates. 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 local government 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*



# State of New York Office of the State Comptroller

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## EXECUTIVE SUMMARY

County jail administrators must provide inmates with satisfactory health care services while controlling medical care costs. Often, inmates are part of a socioeconomically depressed population and are more likely to have poor health histories due to limited access to health care. According to county officials, jail inmates suffer from a number of maladies – dental issues, mental illness, substance abuse, human immunodeficiency virus (HIV), sexually transmitted diseases and tuberculosis – at rates higher than the rest of the general population, thereby making cost containment difficult. Furthermore, upon incarceration, inmates usually lose their eligibility for private and public health insurance benefits, forcing the county to pay for their health care.

Inmate health care costs can be a heavy burden on a county's financial resources. Hospital costs make up a large percentage of total inmate health care costs. New York State Public Health Law requires counties to pay Medicaid diagnostic related group (DRG)<sup>1</sup> rates to hospitals for inmate inpatient services. There is no law that sets the amounts that counties should pay for outpatient hospital services. However, county officials can negotiate rates with hospitals and providers to lower outpatient costs. Counties also have the opportunity to reduce the local share of inmate hospital costs by submitting Medicaid-eligible inpatient hospital claims to the federal government for up to 50 percent reimbursement. County Departments of Social Services are authorized by law to file claims for retroactive federal financial participation (FFP) reimbursement for the costs of certain inpatient medical services provided to correctional facility inmates.

### **Scope and Objective**

The objective our audit was to determine if counties are controlling inmate hospital costs and paying the appropriate rates for the services provided for the period January 1 through December 31, 2012. Our audit addressed the following related questions:

- Do counties pay the Medicaid DRG rates for inpatient hospital services provided to inmates and have counties enhanced their revenues by claiming FFP for inpatient hospital claims?
- Have counties taken steps to control the costs of outpatient hospital services provided to inmates?

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<sup>1</sup> DRG is a rate of payment developed by the New York State Department of Health based on the average cost of treating a patient within the same age range, diagnosed with the same or similar condition and needing the same type of treatment.

## **Audit Results**

We found that counties can improve their controls to better ensure that inmate hospital costs are controlled and that hospitals and providers are charging the counties appropriate rates. In seven (Chautauqua, Clinton, Erie, Jefferson, Orleans, Oswego and Rensselaer) of the eight<sup>2</sup> counties audited, county officials did not pay the appropriate Medicaid DRG rates on 90 percent of the inpatient hospital claims paid in 2012. We reviewed 181 inpatient hospital claims and found that 164 claims (90 percent) were not billed accurately, resulting in overpayments of \$4,169 and underpayments of \$198,034. In addition, only four<sup>3</sup> (Chautauqua, Clinton, Erie and Orleans) of the seven counties<sup>4</sup> audited took full advantage of the opportunity to enhance revenues by filing claims for retroactive FFP reimbursement for the costs of certain inpatient medical services provided to correctional facility inmates. The other three counties (Jefferson, Oswego and Rensselaer) could have submitted claims seeking potential reimbursement of up to \$46,352. Lastly, one county (Jefferson) did not negotiate any discounts or lower rates for outpatient hospital services, foregoing savings of about 78 percent. In the other seven counties, officials sought discounts to control the costs of outpatient hospital services resulting in varying levels of savings.

## **Responses of County Officials**

The results of our audit and recommendations have been discussed with county officials and we considered their comments in preparing this report.

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<sup>2</sup> Westchester County negotiated a contract beginning in 2010 with a contractor to maintain financial responsibility for all inmate health care services, including ambulatory, inpatient and outpatient care, both on- and off-site. The contract gives Westchester County indemnification from all legal costs and lawsuits filed by inmates relating to health care. The contract states that “any off-site medical care (inpatient or outpatient) shall be billed by the contractor at the prevailing Medicaid rate.” Because the contractor assumes some risk and is simply not acting as an administrator obtaining the money from Westchester County to pay the hospital, the DRG rates do not apply.

<sup>3</sup> Orleans County submitted for FFP reimbursement in 2012; however, the County erroneously submitted the wrong claims.

<sup>4</sup> Westchester County has contracted its jail operations to a third party who assumes responsibility for inmate hospital care and the payment of such care. The contractor, in this arrangement, assumes some risk and is not simply an administrator obtaining money from Westchester County to pay the medical providers; therefore, seeking FFP reimbursement would be the responsibility of the contractor. Westchester County officials had no knowledge of the contractor requesting such reimbursement.

# Introduction

## Background

County jail administrators must provide inmates with satisfactory health care services while controlling medical care costs. Often, inmates are part of a socioeconomically depressed population and are more likely to have poor health histories due to limited access to health care. According to county officials, jail inmates suffer from a number of maladies – dental issues, mental illness, substance abuse, human immunodeficiency virus (HIV), sexually transmitted diseases and tuberculosis – at rates higher than the rest of the general population, thereby making cost containment difficult. Furthermore, upon incarceration, inmates usually lose their eligibility for private and public health insurance benefits, forcing the county to take on the full responsibility of paying for inmates’ health care.

Inmate health care is an important part of a county’s overall public health program because county jail inmates often return to their communities within one year of incarceration. Inmate health care costs can be a heavy burden on a county’s financial resources. For example, inmate hospital health care costs in the eight counties audited totaled about \$2.8 million in 2012. Of this amount, about \$1.4 million, or 50 percent, was for inpatient hospital services while \$1.4 million, or 50 percent, was for outpatient hospital services. Figure 1 shows the 2012 total inmate hospital costs for the counties we audited.

**Figure 1: Total Inmate Hospital Costs for 2012**

County	Inpatient Costs	Outpatient Costs	Total Costs
Chautauqua	\$7,682	\$129,004	\$136,686
Clinton	\$86,388	\$65,383	\$151,771
Erie	\$1,176,767	\$465,787	\$1,642,554
Jefferson	\$19,554	\$192,240	\$211,794
Orleans	\$12,588	\$201,546	\$214,134
Oswego	\$40,295	\$273,169	\$313,464
Rensselaer	\$32,856	\$44,671	\$77,527
Westchester <sup>a</sup>	n/a	n/a	n/a
<b>Total</b>	<b>\$1,376,130</b>	<b>\$1,371,800</b>	<b>\$2,747,930</b>

<sup>a</sup> Westchester County contracts out its county jail operations, including inmate medical services billing. The contractor is paid monthly based on negotiated contract terms. We could not separate inpatient and outpatient costs in the contractual payments.

Hospital costs make up a large percentage of total inmate health care costs. New York State Public Health Law requires counties to pay

Medicaid diagnosis related group (DRG)<sup>5</sup> rates to hospitals for inmate inpatient services. Counties also have the opportunity to reduce the local share of inmate inpatient hospital costs by submitting Medicaid-eligible inpatient hospital claims to the federal government for up to 50 percent reimbursement. County Departments of Social Services (DSS) are authorized by law to file claims for retroactive federal financial participation (FFP) reimbursement for the costs of certain inpatient medical services provided to correctional facility inmates. There is no law that sets the amounts that counties should pay for outpatient services provided to inmates. However, county officials can negotiate rates with hospitals and providers to lower outpatient costs.

Figure 2 provides additional relevant statistics for the counties we audited.

County	Population	2012 Annual Budget ({M}illions or {B}illions)	2013 Corrections Budget (Millions)	Total Inmates Processed (2012)	Average Daily Inmates (2012)
Chautauqua	133,539	\$219.8 M	\$10.9	2,952	287
Clinton	81,654	\$166.5 M	\$9.9	2,069	210
Erie	919,086	\$1.5 B	\$94.3	15,986	1,332
Jefferson	120,262	\$237.1 M	\$8.2	1,135	161
Orleans	42,836	\$75.4 M	\$3.6	864	79
Oswego	122,228	\$193.3 M	\$7.9	1,891	158
Rensselaer	159,835	\$226 M	\$19.3	3,953	425
Westchester	961,170	\$1.6 B	\$128	17,652	1,471

**Objective**

The objective of our audit was to determine if counties are controlling inmate hospital costs and paying the appropriate rates for the services provided. Our audit addressed the following related questions:

- Do counties pay the Medicaid DRG rates for inpatient hospital services provided to inmates and have counties enhanced their revenues by claiming FFP for inpatient hospital claims?
- Have counties taken steps to control the costs of outpatient hospital services provided to inmates?

<sup>5</sup> DRG is a rate of payment developed by the New York State Department of Health based on the average cost of treating a patient within the same age range, diagnosed with the same or similar condition and needing the same type of treatment.

**Scope and  
Methodology**

For the period January 1 through December 31, 2012, we interviewed county officials and reviewed county policies and procedures and vendor invoice/claim packets to evaluate the counties' controls related to controlling inmate hospital costs and paying appropriate rates for the services provided.

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 is included in Appendix A of this report.

**Responses of County  
Officials**

The results of our audit and recommendations have been discussed with county officials and we considered their comments in preparing this report.

## Inpatient Hospital Costs

Counties are required to provide healthcare services for jail inmates, which can be a substantial financial burden. Public Health Law requires counties to pay Medicaid DRG rates to hospitals for inmate inpatient services. In addition, federal and State laws authorize counties to file for up to 50 percent of FFP reimbursement for certain inpatient hospital services provided to eligible inmates.

The counties audited do not verify that the bills they receive from hospitals for inpatient services provided to inmates are accurate and paid at the appropriate rates. County officials did not have adequate procedures for reviewing claims for inpatient hospital services provided to county inmates. In seven (Chautauqua, Clinton, Erie, Jefferson, Orleans, Oswego and Rensselaer) of the eight<sup>6</sup> counties audited, county officials did not pay the appropriate Medicaid DRG rates on 75 percent of the inpatient hospital claims paid in 2012. In addition, only four<sup>7</sup> counties (Chautauqua, Clinton, Erie and Orleans) submitted claims for federal reimbursement of inpatient medical services provided to inmates. Three counties (Jefferson, Oswego and Rensselaer) could have submitted claims seeking potential reimbursement of up to \$46,347. Lastly, Westchester County could not provide a cost-benefit analysis to demonstrate that the cost of contracting out inpatient services was cost beneficial.

### Claims Processing

Good internal controls over inmate inpatient hospital costs include procedures at each county to provide reasonable assurance that all claims for inpatient hospital charges are reviewed for accuracy and, when applicable, are based on the appropriate Medicaid DRG rates, prior to approval for payment.

Seven of the eight<sup>8</sup> counties (Chautauqua, Clinton, Erie, Jefferson, Orleans, Oswego and Rensselaer) audited have no assurance that

<sup>6</sup> Westchester County negotiated a contract beginning in 2010 with a contractor to maintain financial responsibility for all inmate health care services, including ambulatory, inpatient and outpatient care, both on- and off-site. The contract gives Westchester County indemnification from all legal costs and lawsuits filed by inmates relating to health care. The contract states that “any off-site medical care (inpatient or outpatient) shall be billed by the contractor at the prevailing Medicaid rate.” Because the contractor assumes some risk and is simply not acting as an administrator obtaining money from Westchester County to pay the hospital, the DRG rates do not apply.

<sup>7</sup> Orleans County submitted for FFP reimbursement in 2012; however, the County erroneously submitted the wrong claims.

<sup>8</sup> Westchester County’s monthly payments to the contractor do not detail inpatient and outpatient charges so we were unable to verify the rates charged. In addition, because the contractor assumes some risk and is simply not acting as an administrator obtaining money from Westchester County to pay the hospital, the DRG rates do not apply.

the inpatient hospital rates they are charged are appropriate. These counties do not confirm that the inpatient hospital rates they are billed match to the Medicaid DRG rates; instead, the counties rely on the rates as billed by the hospitals providing services. We reviewed 181 inpatient hospital claims and found that 164 claims (90 percent) were not billed accurately. As a result, two of the seven counties overpaid the hospitals for inpatient services by \$4,169. The other five counties paid \$198,034 less than they should have due to undetected billing errors. Figure 3 summarizes the results of inpatient claims' testing.

**Figure 3: 2012 Inpatient Claims Testing Summary**

County	Inpatient Hospital Claims	Recalculated Inpatient Hospital Claims	Amount Over/ (Under) Charged	# of Inpatient Hospital Claims	# of Under-charged Claims	# of Over-charged Claims
Chautauqua	\$7,682	\$7,707	(\$25)	1	1	0
Clinton	\$86,388	\$83,796	\$2,592	13	10	3
Erie	\$1,176,766	\$1,283,963	(\$107,197)	147	136	2
Jefferson	\$19,554	\$20,723	(\$1,169)	1	1	0
Orleans	\$12,588	\$11,011	\$1,577	4	1	3
Oswego	\$40,295	\$108,473	(\$68,178)	8	8	0
Rensselaer	\$32,856	\$54,321	(\$21,465)	7	7	0
Westchester <sup>a</sup>	n/a	n/a	n/a	n/a	n/a	n/a
<b>Total</b>	<b>\$1,376,129</b>	<b>\$1,569,994</b>	<b>(\$193,865)</b>	<b>181</b>	<b>164</b>	<b>8</b>

<sup>a</sup> Westchester County's monthly payments to the contractor do not provide details on inpatient charges so we were unable to verify the rates charged.

Verifying the accuracy of the claims can be difficult due to complicated hospital invoices and the complex calculations needed to determine the proper billing rates. We noted that the claims submitted by some of the hospitals did not provide enough information to allow county employees to audit the charges billed. Also, some county employees were not aware that they needed information about the Medicaid DRG codes used to prepare the hospital's invoices to verify the accuracy of the charges. To complete our audit testing in some counties, we requested that the counties contact the hospitals to obtain the information omitted on the hospital claims that was required to verify the accuracy of the charges. In addition, when needed, we provided training and additional resources to county employees on how to verify the accuracy of the hospital inpatient charges billed.

Westchester County contracts out its county jail operations, including inmate medical services billing. The contractor is responsible for verifying the rates billed by various providers for inmate hospital services and monitoring, verifying and paying all inmate medical costs. We reviewed the 12 monthly payments made to the contractor for the audit period totaling nearly \$14.8 million and determined the

payments were made in accordance with the terms of the contract. Because the contractor assumes some risk and is not simply acting as an administrator obtaining money from Westchester County to pay the hospital, the DRG rates do not apply to this contract. Westchester County officials, however, did not obtain any details from the contractor on the medical services provided to the inmates and could not provide a cost-benefit analysis to illustrate that contracting for the medical billing services instead of providing the services in-house was indeed saving Westchester County money.

**Federal Financial  
Participation  
Reimbursement**

Incarceration in a county correctional facility, as a public institution, renders inmates ineligible for Medicaid services. However, New York State Social Services Law and the Federal Social Security Act authorize each county DSS to file claims for retroactive FFP reimbursement for the costs of certain inpatient medical services provided to correctional facility inmates.

Subject to federal approval and availability of FFP, county DSS may claim reimbursement for inpatient medical services provided to inmates who are:

- Involuntarily confined or are residing in any correctional facility owned or operated by the New York City Department of Corrections;
- Involuntarily confined or residing in any correctional facility owned or operated by a county or other municipality within a social services district; or
- Confined or residing in a correctional facility operated under a contract with a county or a municipality other than a county.

The federal government will only reimburse costs for those inmates who were in receipt of, or eligible for, Medicaid at the time of their incarceration, when an application had been previously submitted and denied for an otherwise Medicaid-eligible applicant due to inmate status, or when inpatient services were provided to an otherwise Medicaid-eligible inmate no earlier than the three-month retroactive period prior to application. In addition, counsel in the New York State Department of Health has advised that in order to submit a claim for retroactive FFP reimbursement for an otherwise Medicaid-eligible inmate, an application for Medicaid had to be completed and submitted to the county DSS. In the event that an application was not completed, retroactive FFP reimbursement is not available for the specified inpatient medical services.

We found that only four (Chautauqua, Clinton, Erie and Orleans) of the seven<sup>9</sup> counties submitted claims for FFP reimbursement of inpatient medical services provided to inmates. While we did not determine how much of the \$92,695 in inpatient hospital service claims for the other three counties might have been eligible for reimbursement, they could have submitted claims seeking potential reimbursement of up to \$46,352. Figure 4 shows the FFP<sup>10</sup> summary by county.

**Figure 4: FFP Reimbursement**

County	2012 Inpatient Hospital Claims	Anticipated 2012 FFP Reimbursement <sup>a</sup>	Potential 2012 FFP Reimbursement <sup>b</sup>
Chautauqua	\$7,682	\$3,841	n/a
Clinton	\$37,461	\$18,731	n/a
Erie	\$775,718	\$387,859	n/a
Jefferson	\$19,554	-	\$9,777
Orleans	\$12,559	\$6,280	n/a
Oswego	\$40,295	-	\$20,147
Rensselaer	\$32,856	-	\$16,428
<b>Totals</b>	<b>\$926,125</b>	<b>\$416,711</b>	<b>\$46,352</b>

<sup>a</sup> During audit fieldwork, no FFP reimbursement payments were received yet for the 2012 year by any counties that submitted claims.  
<sup>b</sup> This amount was calculated by multiplying the total inpatient hospital claims amount by the maximum FFP reimbursement rate of 50 percent.

## Recommendations

1. County officials should strengthen procedures for auditing inmates' inpatient hospital claims by providing employees with training on Medicaid DRG rates and how to perform the necessary calculations to audit inpatient hospital claims.
2. County officials should ensure that the service rates charged on inmates' inpatient hospital claims are accurate and appropriate.
3. County officials should provide employees auditing the inmates' inpatient hospital claims with current Medicaid DRG rates.
4. County officials should request that hospitals sufficiently list the Medicaid DRG code on inpatient hospital claims so that county officials can perform a proper audit.

<sup>9</sup> Westchester County has contracted its jail operations to a third party who assumes responsibility for inmate hospital care and the payment of such care. The contractor, in this arrangement, assumes some risk and is not simply an administrator obtaining money from Westchester County to pay the medical providers; therefore, seeking FFP reimbursement would be the responsibility of the contractor. Westchester County officials had no knowledge of the contractor requesting such reimbursement.

<sup>10</sup> The rate of FFP is 50 percent and a New York State share is not available.

5. Before a county contracts out its county jail operations, including medical services billing, county officials should prepare an estimated cost-benefit analysis to assess whether it is more cost effective to contract out jail operations than it is to provide these services in-house. Once a county has contracted for such services, county officials should update the cost-benefit analysis periodically using actual costs to confirm the continuing financial viability of the arrangement.
6. County officials should develop a process to submit eligible inmates' inpatient hospital claims for FFP reimbursement.

## Outpatient Hospital Costs

Outpatient hospital services include emergency room visits, private practice doctor and dentist visits, hospital clinic usage, outpatient surgery, x-rays and laboratory services. While there is no law that sets the amounts counties should pay for outpatient hospital services, it is the responsibility of county officials to negotiate discounts and lower rates with hospitals and medical providers to reduce costs.

We found that all counties except one (Jefferson) have negotiated rates and discounts for inmates' outpatient hospital services. However, outpatient hospital costs varied significantly in the eight counties audited due to the different practices used. For example, two counties (Chautauqua and Oswego) negotiated outpatient hospital service rate discounts with local hospitals and providers, ranging from 5 percent to 50 percent, and negotiated the use of Medicaid billing rates for services provided. Four other counties (Clinton, Erie, Orleans and Rensselaer) have negotiated to only pay the Medicaid rates for outpatient hospital services. Westchester County negotiated a written contract with a contractor to maintain responsibility for all inmate health care services, including outpatient care billed at the prevailing Medicaid rate. Lastly, Jefferson County did not negotiate any rates for outpatient hospital services with the hospitals or providers. We compared the amount paid by Jefferson County on seven outpatient hospital claims to the applicable Medicaid rates for the same services and determined that Jefferson County could have potentially saved up to 78 percent if they had paid the Medicaid rates for these outpatient hospital services.

County officials have a range of options available to them when they choose to negotiate cost reductions directly with the hospitals, including flat rates for specific services or percentage discounts on some or all outpatient hospital services. The arrangements negotiated by Clinton, Erie, Orleans, Rensselaer and Westchester serve as examples of different approaches for providing outpatient hospital services at reduced costs.

### Recommendation

7. County officials should negotiate with hospitals and providers to obtain discounted rates for outpatient hospital services. Written contracts between the counties and hospitals should specify the outpatient rates, flat fees or percentage discounts for specific services.

## APPENDIX A

### AUDIT METHODOLOGY AND STANDARDS

We visited eight counties across New York State (Chautauqua, Clinton, Erie, Jefferson, Orleans, Oswego, Rensselaer and Westchester) to gather and analyze data related to inmate hospital costs for the period January 1, 2012 through December 31, 2012. In each county, we reviewed the county's policies and procedures for controlling inmate hospital costs and paying appropriate rates for services provided.

For the counties of Chautauqua, Clinton, Erie, Jefferson, Orleans, Oswego and Rensselaer, we performed the following audit steps:

- We reviewed the applicable hospital contracts, negotiated discounts and rates, and the procurement process for inmate inpatient and outpatient hospital services.
- We tested 100 percent of available inpatient hospital claims for the audit scope period.
- We tested a judgmentally-selected sample of outpatient hospital claims for the audit scope period.
- We tested inpatient and outpatient claims for the accuracy of billing at the Medicaid DRG rates for the services provided and checked whether other negotiated discounts and rates were present on the claims.
- We conducted detailed testing of inmate hospital costs, interviewed county and Sheriff's Department officials, and reviewed other documentation related to the objective for the audit scope period.

For Westchester County, we performed the following audit steps:

- We reviewed the inpatient/outpatient procurement process, the awarded hospital contracts and negotiated rates and discounts.
- We reviewed payments made to the contractor for the audit period.

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 B

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