



News from the Office of Nassau County Comptroller Elaine Phillips



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JANUARY 2026

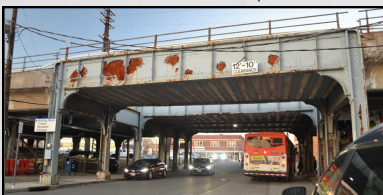
Comptroller's Year in Review

As we begin the new year, I am proud to report on the success of many projects completed or under way in the Comptroller's Office to protect your taxpayer dollars and improve efficiency at the County in 2025.

AUDITS & REVIEWS

✓ Long Island Rail Road (LIRR)

In response to constituent complaints about conditions at their local Long Island Rail Road (LIRR) stations, the Comptroller's Office launched a thorough review of conditions at the 58 LIRR stations in Nassau County. The County pays the MTA **more than \$37 million a year for Station Maintenance**, Use and Operation, yet site visits by the Comptroller's team, and almost 1,000 LIRR Rider Surveys confirmed poor conditions including crumbling concrete, pitted steel, dripping water, unsanitary and unsafe conditions, and peeling paint at many local stations, platforms and waiting areas. [Read the full report here.](#)



Nassau Forward

Replacing the County's Antiquated Financial Information System



Undoubtedly, the most ambitious and impactful project underway in my office is the initiative to modernize the County's financial system. The County's current financial software system, Nassau Integrated Financial System (NIFS), was implemented more than two decades ago and no longer meets the needs of the County. The new **integrated Enterprise Resource Planning (ERP) software system** will provide increased functionality, reporting, automation, and access to real-time data for every function from accounts payable, budget management and capital projects to financial reporting and purchasing. It will improve every area of Nassau County government, from the Department of

Aging to Veterans Services.

Following a comprehensive needs assessment, **CGI Advantage 4** Implementation began in January 2025. Over the past year, more than 250 County employees from 32 departments have spent over 5,000 hours working with the software provider, CGI, to determine how the system can be configured to best meet the County's needs. This process will continue in 2026, followed by staff training on and testing of the Advantage 4 platform, with the launch of the new system expected in 2027.

CGI is one of the largest independent IT and business consulting services firms in the world and serves more than 500 local U.S. governments and 32 U.S. state governments, with 8 municipal clients in New York State, including New York City (since 1976), Suffolk County and Westchester.


To date, the LIRR has made major improvements at the Valley Stream station, but the work was incomplete. Comptroller Phillips has been in touch with the LIRR president to question why the S. Franklin Avenue overpass and columns have not been repaired and repainted and to urge the thorough completion of the work there. The Comptroller's Office will stay on top of this matter to ensure that Nassau County residents get the services they are paying for. Read the full report at <https://www.nassaucountyny.gov/DocumentCenter/View/50563/NC-MTA-LIRR-Review>

AUDITS & REVIEWS

✔ Cash Receipt/Revenue Processes

A review of cash receipt/revenue processes in Nassau County departments conducted by the Comptroller’s Office identified procedural weaknesses in eleven departments. While there was no monetary loss or impropriety, the Comptroller’s Office recommended corrective actions that are **improving efficiency and consistency** throughout the County. The results of the review will also help inform the configuration of the new ERP financial system. Read the full report at www.nassaucountyny.gov/2377/Field-Audits

✔ Nassau County Use of EZPass



As a result of the Comptroller’s review, County use of E-ZPass was centralized to minimize the time and effort to process the expenses; standardized E-ZPass use and payment procedures; and implement internal controls.

Life and governance in the New York Metro Area require travel, and with all the bridges and tunnels, this includes tolls. A review by the Comptroller’s Office of toll expenses revealed that six departments had E-ZPass accounts and were using them appropriately but seven departments that required regional travel were incurring toll expenses with-out use of EZPass tags, resulting in the more expensive Tolls-by-Mail for County vehicles, while employees in other departments used their own EZPass when traveling in their own vehicle for County business and were reimbursed by the County. As a result of the Comptroller’s review,

County use of E-ZPass was centralized into the Department of Shared Services. The department established a consolidated account for virtually all County departments to minimize the time and effort to process the expenses; standardized EZPass use and payment procedures; and implemented internal controls. Use of personal EZPasses and Tolls-by-Mail were eliminated, and all outstanding invoices were paid at a discounted rate after the Comptroller’s Office negotiated a 50 percent reduction in fees billed. Read the full report at <https://tinyurl.com/NC-ezpass>

✔ Payments to Hotels/Motels for Emergency Shelter



Following up on the Comptroller’s August 2024 [report on Nassau County’s payments to hotels and motels for emergency shelter](#), the Field Audit Division has been working closely with leadership at the Department of Social Services (DSS) to improve processes and increase efficiency. In 2025, the Comptroller’s Office helped DSS make major advances in the payment processes, which yielded **approximately \$1.77 million in savings** for the year. Read the full report here: <https://tinyurl.com/NC-hotel-motel>

✔ Nassau University Medical Center (NUMC)



By virtue of its name, many people assume that Nassau University Medical Center (NUMC) is a Nassau County facility. In fact, more than 20 years ago New York State created a public benefit corporation called Nassau Health Care Corp. (NHCC) to acquire and operate the medical center, its clinics and the A. Holly Patterson Extended Care Facility. (continued next page)

AUDITS & REVIEWS

✓ Nassau University Medical Center (NUMC), continued

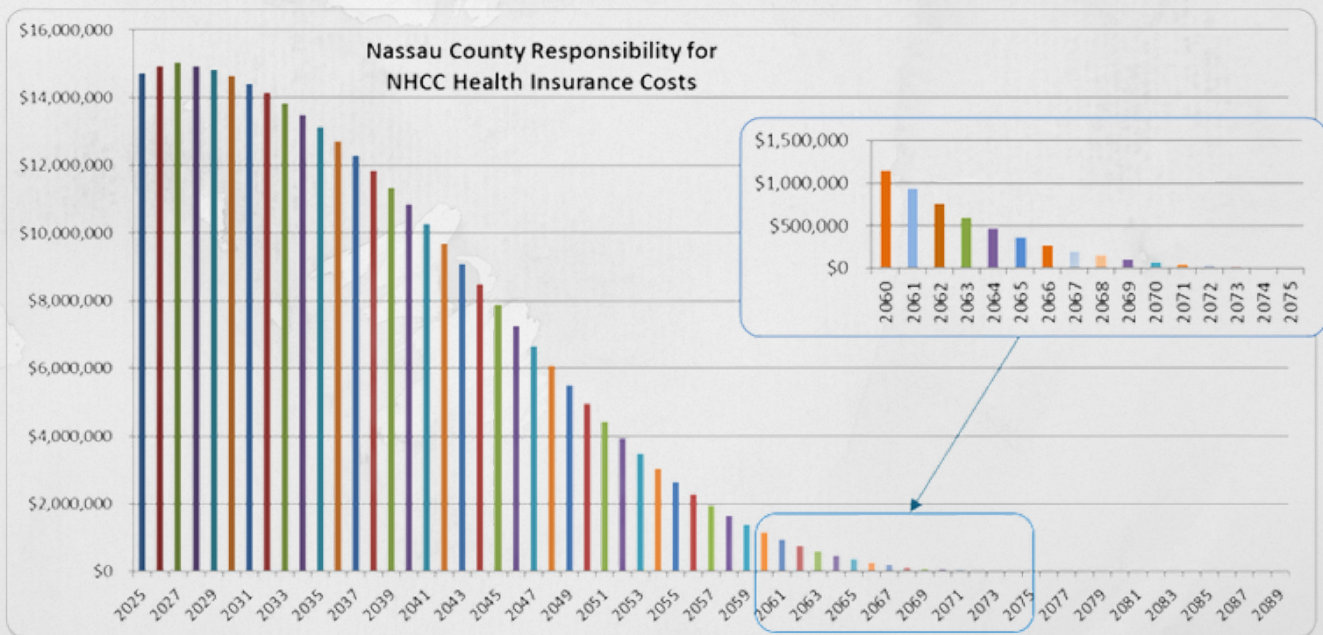
In 1999, NHCC acquired ownership and assumed operation of them all. Under the terms of the transfer agreements, the cost of health insurance benefits for NHCC retirees who used to work for the County are shared by the County and NHCC. Currently the cost of this is about \$13.6 million per year for the County for approximately 1,866 retirees, with 201 current employees eligible upon retirement. This liability will fluctuate in the coming years and will ultimately diminish to zero as employees retire and retirees pass on, and the cost of health care changes. In addition, the County guarantees \$68.5 million in debt for the hospital, which will be paid off in August 2029. Together, the cost of these liabilities currently amounts to less than one percent (0.73%) of the County’s annual operating budget.

The County also pays NHCC for specific services such as medical and dental care for individuals incarcerated at the Nassau County Correctional Center and for juveniles detained at Nassau County

Juvenile Detention Center, and for select health, medical and screening programs for the County. A review by the Comptroller’s Office in 2025 showed that over the previous ten-year period (2014 to 2023) the Comptroller’s Office review of NHCC billing has **saved the County \$2.62 million.**

In 2025, for the 2024 billing period, the Comptroller’s Officer found an **additional \$457,000 in savings.** This resulted from billing errors on the part of the hospital such as retirees being incorrectly classified, which affects health insurance rates, and dependents being included when they were no longer eligible; billing for retirees who had previously received termination pay; and billing for sick and vacation time that exceeded the allowable limits.

The report also shows that by year-end 2026, the County will no longer be responsible for a share of any termination payments, and it is anticipated that the County’s health insurance obligations to NHCC will diminish as follows and end in 2089:



✓ Capital Projects

In September of 2023, the Comptroller’s Office published a report on the Department of Public Works’ (DPW) change order process. Change orders are modifications to public works projects and/or contracts for reasons including (next page):

AUDITS & REVIEWS

✓ Capital Projects, continued

- Weather, labor, supply chain or other delays,
- Unforeseen conditions and other matters beyond the County’s or contractors’ control,
- Contractor omission or error, or
- For the benefit of the County.

Due to the complexity of projects, change orders are expected. However, altering projects or the agreed upon contractual project budgets can be costly to the County. To control costs, change orders should be used only when appropriate and necessary.

While the Comptroller’s Office review was being conducted, our Field Audit team provided feedback to DPW concerning its use of change orders and its ability to monitor and control the cost of change orders. As a result, DPW started implementing changes during the audit process which began to reduce the cost and utilization of change orders.

At the conclusion of the audit, the Comptroller’s Office provided its report and data analysis to DPW, which uniquely quantified for DPW its change order use and costs. This information was compiled to provide DPW with the information it needed to analyze its processes and results, with the goal of reducing the cost and number of change orders.

In the first quarter of 2025, the Comptroller’s Office conducted a follow-up review of the change order process to review the effectiveness of process changes implemented and DPW’s current results. The following are the results of this follow-up analysis

As a result of the Comptroller’s review and DPW’s process changes, follow-up analysis shows **the County saved \$17.4 million** in the last 3 years by:

- Putting proper contingency costs in contracts;
- Offsetting necessary additional work by eliminating aspects of projects no longer necessary; and
- Cancelling contracts with contractors that were failing to perform, rather than allowing them to continue their work by issuing change orders to correct the performance errors.

Read the full report here: <https://tinyurl.com/NC-DPW-Contracts>

IMPROVING EFFICIENCY



✓ Payment Processing

In 2025, Comptroller Phillips’ team worked with the Nassau County Treasurer’s Office to restructure the timing of disbursements. Checks are now printed and mailed once a week instead of twice. ACH (direct deposit) payments have been increased from twice a week to three times. The changes save time and money for the County (printing, supplies, postage and handling of paper checks) and provides payees with faster payment through ACH direct deposits. The Comptroller’s Office encourages the use of ACH payments, which saves time and resources, and eliminates time in postal transit and risk of interception of checks.



✓ Cashless Petty Cash

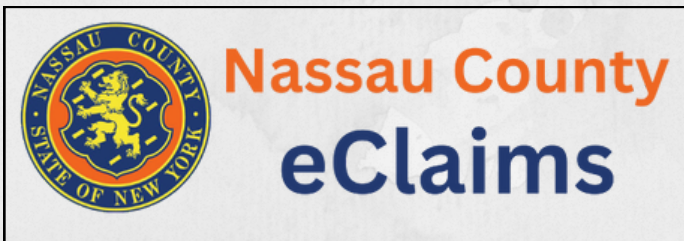
2025 was the first full year of cash-less Petty Cash in County government. We replaced outdated cash boxes with credit-limited payment cards. Every transaction using these cards is recorded and reported in real time in the County’s banking platform, improving transparency and accountability.

Departments report that they appreciate the change, as it makes record-keeping and transactions easier and helps them to operate more efficiently.

IMPROVING EFFICIENCY

✓ Vendor Claims

Among the Comptroller’s priorities from the beginning of her first term in 2022 has been getting the County’s vendors paid more quickly and reliably. To accomplish that, new efficiencies have been introduced, redundancies eliminated and the completion of the transition to an online eClaims system, which is improving the experience for both vendors and County staff. In 2024, all vendor contract claims for payment were migrated onto our online payment processing portal and in 2025 approximately 70 percent of County departments were brought onboard for purchase order claim processing. The eClaims system has increased transparency as vendors can track the progress of their claims for payment in real time through the system.



Currently the Comptroller’s Office average processing time to pay an invoice is 10 days from the day the claim is submitted by the department.

In 2025, the Comptroller’s Vendor Claims Division processed approximately 120,000 payments to Nassau County vendors and reviewed and approved almost 1,400 contracts. The Comptroller’s Office reviews contracts for legality, proper completion of all components, and available funding.



“My Office has made it a priority to ensure that vendors who do business with the County are paid promptly and transparently,” says Comptroller Phillips. “Our eClaims portal enables businesses and non-pofits to track their claims for payment throughout the approval and payment process.”

✓ Payroll & Health Benefits

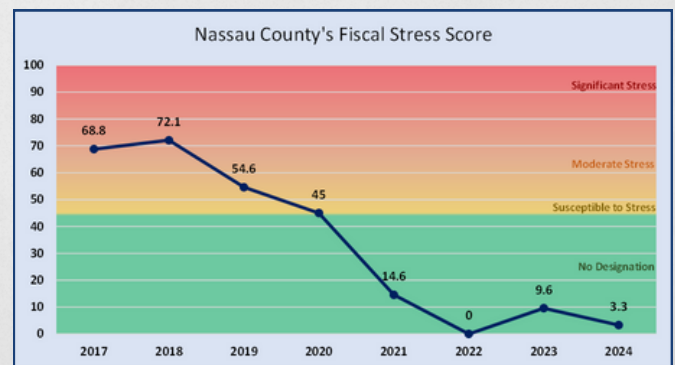
The Comptroller’s office administers payroll and health benefits for the County’s 8,000 employees, 12,000 retirees and their dependents for a total of 42,000 covered lives. We continue to migrate Nassau County retirees to online tools for retirees to update their mailing addresses and email addresses and to attest to their continued eligibility for benefits.

OTHER ACCOMPLISHMENTS

✓ No Fiscal Stress

Once again, Nassau has been recognized by the New York State Comptroller’s Office for our strong fiscal health. In October 2025, Nassau County achieved a fiscal stress score of 3.3 out of 100 (where zero is a perfect score), earning the status of “No Designation,” which means that the County is not under fiscal stress and is not susceptible to fiscal stress at this time.

The Office of the State Comptroller (OSC) determines scores for each county, city, town and village within New York (excluding NYC) based on key financial indicators including year-end fund balance, operating deficits/surpluses, cash position, use of short-term cash-flow debt issuance and fixed costs. The latest scores are based on 2024 data. Nassau’s low score reflects strong reserves, balanced operations, and a stable financial position – factors that Nassau County continues to demonstrate.



SERVING NASSAU COUNTY RESIDENTS

Senior Discount Program

The Comptroller's Senior Discount Program continues to expand. There are now more than 420 local businesses that offer senior discounts. These can be accessed on our Senior Discount portal, and sorted by town or business name, or filtered by business category, and searched by key words such as "hair salon" or "insurance." The Comptroller's Office also prints a booklet listing all of the businesses and their discounts for distribution at senior centers and community events County-wide. If you would like a copy of the booklet, call (516) 571-2386 or email nccomptroller@nassaucountyny.gov.

If you have a business and would like to add your company to our list, call or email for instructions.

Protecting Seniors

Comptroller Phillips is committed to helping seniors and other residents protect themselves. In 2025, she conducted more than 40 Scam Prevention seminars and Self Defense Workshops for seniors and other community groups. A sixth-degree black belt, the Comptroller offers practical advice ranging from avoiding and recognizing scam phone calls to situational awareness and using your voice as a self-defense tool. In addition, she hosts Unclaimed Funds Workshops to help Nassau County residents discover money they may be owed from banks, credit card companies and other businesses.

Visit www.nassaucountyny.gov/senior-discounts

The screenshot shows the Nassau County Senior Discounts Program website. At the top, it says "NASSAU COUNTY, NY" and "Nassau County Senior Discounts Program". Below this is a message from the Comptroller Elaine Phillips. There are two search filters. The first filter is set to "Please Select..." and a dropdown menu is open showing options: "Please Select...", "Show All", "Automotive", "Communication", "Dining Out", "Entertainment, Arts, Culture", "Food & Beverage, Retail", "Health/Medical/Dental", and "Home & Garden". Below the first filter is a table with columns: "Town", "Business", "Hours", "Discount", and "Details". One entry is visible: "Cecere Family" in "Baldwin" with phone number "516-223-5151" and website "cecerefam.com". The business category is "Entertainment, Arts, Culture", hours are "24/7", and the discount is "\$325.00". The details mention a "Memorial package provided at charge".

The second filter is also set to "Please Select..." and the dropdown menu is open showing options: "Please Select...", "Food & Beverage, Retail", "Health/Medical/Dental", and "Home & Garden". Below the second filter is another table with columns: "Town", "Business", "Hours", "Discount", and "Details". One entry is visible: "Walgreen" in "Freeport" with phone number "516-623-8900" and website "https://www.walgreen.com". The business category is "Pet Services", hours are "7:00am-12:00am", and the discount is "20%". The details mention "senior discount on the tuesdays each week".



RECOGNIZING NASSAU COUNTY HIGH SCHOOL STUDENTS

Each year, Comptroller Phillips recognizes outstanding high school students from across Nassau County with the Comptroller's Math, Accounting & Finance Awards. In April 2025, 39 outstanding high school juniors and 40 accomplished high school seniors joined the Comptroller and her senior staff in the Nassau County Legislative Chamber for personal recognition and an award.

Math, Accounting and Finance are important skills that are needed in both the government and the private sector. In particular, the Nassau County Comptroller's Office, which is responsible for ensuring the County operates in a transparent and financially responsible manner, employs individual such as auditors, accountants, and investigators with such skills. As such, it is critical that we encourage and support students that demonstrate interest in these subject areas.

High School Junior 2025 Awardees



High School Seniors 2025 Awardees



MEANINGFUL EXPERIENCES FOR COLLEGE INTERNS

The Comptroller’s Office had a record number of college interns in 2025. Seven highly motivated scholars joined the Comptroller’s team for the summer. Two conducted an important archiving project in the Vendor Claims Division, one worked in Accounting, and four collaborated on high-level data analysis projects. Topics included:

- Objectively assessing [conditions at Long Island Rail Road stations](#) in Nassau County in light of the County’s annual payments of more than \$37 million for station maintenance.
- Assessing the contributions of Commercial Real Estate to the County’s economy.
- Quantifying the impact of grievances of residential real estate assessments.



Nassau County Comptroller Elaine Phillips (center) with 2025 college interns (l.-r.): John Ktistakis of Glen Cove (Loyola University), GianLuca Berganza of Roslyn Heights (Binghamton University), Anthony ‘AJ’ Biviano of Merrick (Binghamton University), Michael Melkonian of Rockville Centre (Cornell University), Joseph DiGiovanna of Plainview (University of Albany), Anthony Bellone of Massapequa (University of Notre Dame). Missing from photo: Jordan Basnight of Westbury (Morehouse College).

Looking Ahead

Moving into 2026, Comptroller Phillips and her team remain committed to ensuring accountability and transparency in Nassau County and continuing to improve efficiency and uncover and prevent waste and fraud. They will continue to protect the taxpayer dollars of Nassau’s 1.4 million people – and will do so with the utmost excellence and integrity.

MAJOR FINANCIAL REPORTS

My Accounting Division does an exceptional job of preparing and publishing a host of comprehensive annual reports that provide detailed insight into Nassau County’s financial operations, fiscal health, assets and liabilities. These include the:

- Annual Comprehensive Financial Report (ACFR) , which is usually published no later than June 30 for the prior year, was delayed while the Comptroller’s Office awaited final audited financial statements from Nassau Health Care Corporation (NHCC), the New York State public benefit corporation responsible for Nassau University Medical Center (NUMC).
- Popular Annual Financial Report (PAFR)
- Mid-Year Report on Nassau County’s Financial Condition
- Proposed 2026 Budget: Review of Risks & Opportunities
- Annual Financial Report (AFR) to NYS Comptroller which generates the Fiscal Stress Score
- Single Audit Report required for Federal Grants
- Report to New York State Department of Transportation (DOT) on Nassau’s State Transportation Operating Assistance (STOA).

All of the Comptroller’s financial reports can be accessed here:

<https://www.nassaucountyny.gov/4517/Financial-Reports>



Nassau County Comptroller Elaine Phillips

Independent Watchdog of Nassau County Taxpayer Dollars

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