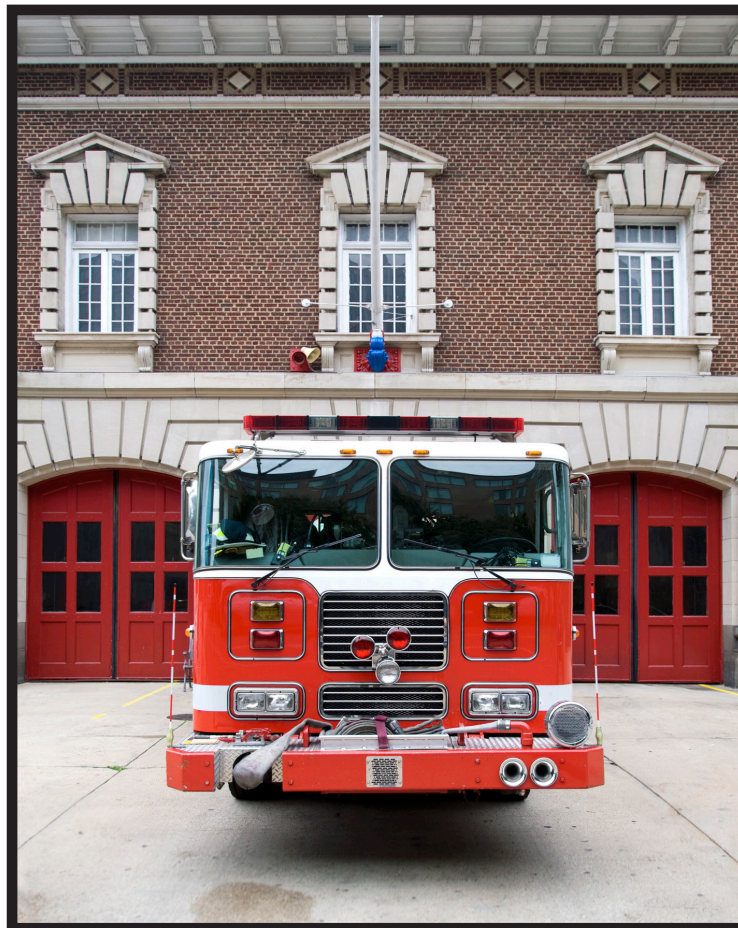


Office of the NEW YORK STATE
COMPTROLLER

Fire Protection in New York State: How Is It Provided in Your Community?



NYS Comptroller
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Overview

Fire protection services in New York State are provided by brave and dedicated men and women. Although some are full-time professionals, the majority of people fighting fires and serving on the governing boards of the entities providing these services are volunteers.

New York's system for providing fire protection is surprisingly complex. Cities and most villages have municipal fire *departments*, the structures of which can be complicated in themselves, especially in villages. Towns usually have independent fire *districts*, fire *protection districts*, or a combination of both. The organization and administration of these (not to mention the naming conventions) make the system as a whole difficult to understand at a glance. For example, a "fire company" may refer to itself as a "fire department." This confusion can lead to lack of civic understanding and participation in budget hearings and special elections.

In addition to this, many of these entities are quite small and – as noted above – run by part-time and volunteer staff. While many of these organizations do a good job of maintaining financial records, there have been instances where weak internal controls or lack of governing board oversight have led to negative outcomes.

This report describes how fire protection is provided in the State, and discusses some common findings from recent audits conducted by the Office of the State Comptroller (OSC).¹

Highlights

- **All of the State's cities and a majority of its villages have municipal fire departments.**
- **In addition, there are 886 independent fire districts in the State, mostly covering areas of towns outside of villages.**
- **Annual elections for fire district commissioners are generally held in December, and budget hearings are held in late October.**
- **94 percent of fire district revenues come from property taxes.**
- **Towns can also contract with fire companies or departments to provide services within administrative "fire protection districts" that remain under the control of the town's government.**
- **Villages and even fire districts may contract for fire protection as well.**
- **Outside of cities, most firefighting is done by volunteers. There are over 90,000 volunteer and about 18,000 paid career firefighters in the State.**
- **Audits conducted by OSC have found a number of examples of weaknesses in board oversight and internal controls in fire districts and fire companies. Some of these have led to problematic outcomes, such as misappropriation of funds.**
- **OSC provides training opportunities for fire officials throughout the year.**

The Fire Protection Landscape

The class of government determines the particular type of organization that provides fire protection service to residents.

City Fire Departments

Cities, with their dense populations and clustered building structures, have always had a great need for reliable fire protection services. All of the State’s 62 cities have a fire department. City fire departments are organized and administered according to the city’s charter and are funded by the city. Although most city fire departments are staffed with paid career firefighters, they range in size and type from the volunteer department that serves the tiny City of Sherrill, (which has some 3,000 residents), to the Fire Department of the City of New York, which describes itself as “the world’s busiest and most highly skilled emergency response agency.”²

City fire departments may provide coverage outside their municipal boundaries pursuant to a contract or when called upon for assistance. Firefighting personnel are often organized into multiple fire companies, (see “What Are Fire Companies?” on page 8).

Figure 1					
Summary of Fire Protection Services by Type of Municipality					
Municipality	Fire Protection Entity	Formation	Administration	Paid Career or Volunteer	Main Source of Funding
City	City Fire Department	City Charter	Varies according to charter	Mostly paid career	City funds department in its budget. City may receive revenue from contracts to provide services outside city boundaries.
Village	Village Fire Department (usually) (See note below*)	Article 10 of the Village Law	Appointed Board of Fire Commissioners or Village Board of Trustees together with Council of the Fire Department	Mostly volunteer	Village funds department in its budget. May receive revenue from contracts to provide services outside village boundaries.
Town outside of villages	Fire District (See note below*)	Article 11 of the Town Law. Separate political subdivision created by Town(s).	Elected Board of Fire Commissioners	Mostly volunteer	District adopts a budget after a public hearing. Almost all funding is from property taxes levied on properties within the district; district may receive revenue from contracts to provide services outside district boundaries.
Town outside of villages	Fire Protection District	Article 11 of the Town Law. Special district created by Town(s).	Town board contracts for fire protection with city, village, or fire district, or with an incorporated fire company located outside a city, village or fire district.	Depends on composition of fire department and/or company providing coverage under contract(s) with Town Board.	Town budget includes funding for fire protection contract(s). Budget may also include funding for firefighting equipment and apparatus to be used to provide fire protection in district.
Town-Village	Joint Fire District	Article 11-A of the Town Law and Article 22-A of the Village Law. Separate political subdivision created by Town(s) and Village(s).	Elected or appointed Board of Fire Commissioners.	Mostly volunteer	District adopts a budget after a public hearing. Almost all funding is from property taxes levied on properties within the district; district may receive revenue from contracts to provide services outside district boundaries.

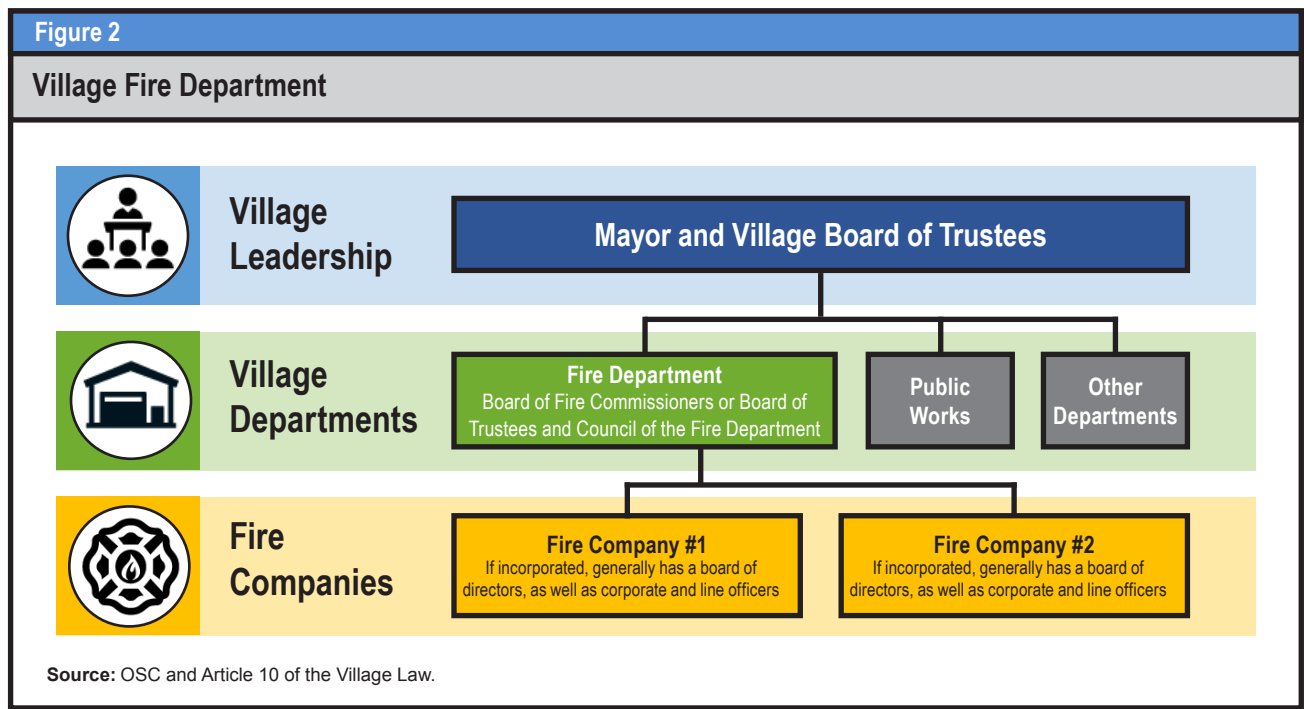
Source: Office of the New York State Comptroller (OSC) and New York State Department of State.

* A village or fire district may also contract for fire protection services with any city, village or fire district, or with an incorporated fire company having headquarters outside of the respective village or fire district.

Village Fire Departments

Like cities, villages usually have municipal fire departments, although they are more likely to be volunteer departments.³ A village fire department comprises the members (firefighting personnel) of the village’s fire company or companies (see “What Are Fire Companies?” on page 8). As a rule, village fire departments are administered according to Article 10 of the Village Law. They are governed by a board of fire commissioners, or by the village board of trustees together with a “council of the fire department.”⁴ Figure 2 shows a simple schematic of the organization of a village fire department.

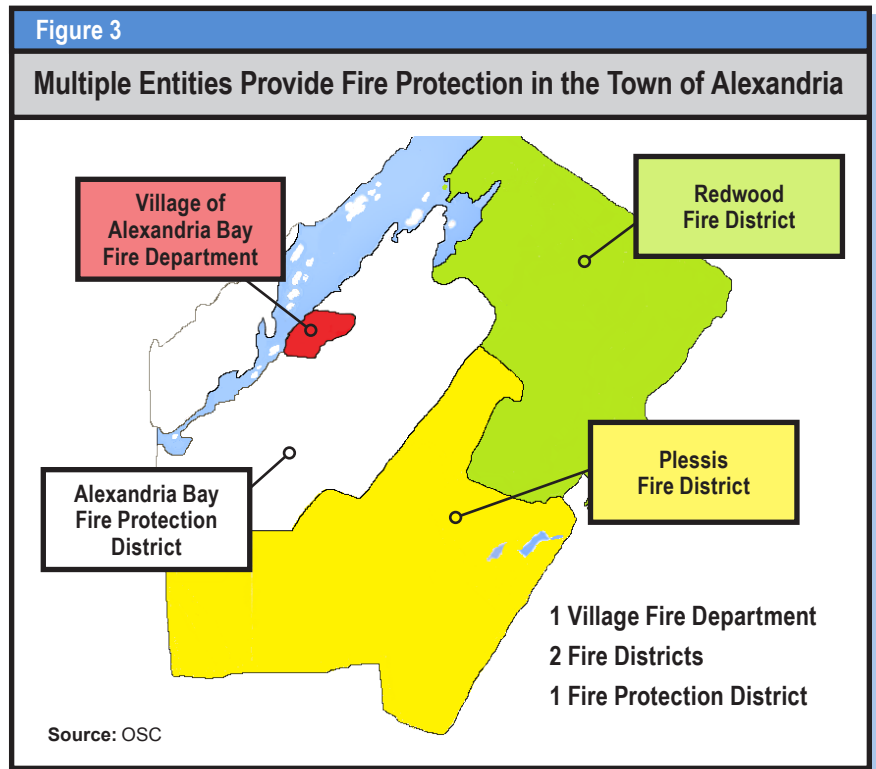
As in cities, villages fund their fire departments, including the salaries and benefits of any paid personnel. Village fire departments may also provide coverage outside of their municipal boundaries pursuant to a contract or when called upon for assistance. Such contracts may generate additional funding.



In some instances, however, a village may contract for fire protection services with any city, village, fire district, or with an incorporated fire company whose headquarters are located outside the village.⁵

Town Fire Protection Options

Unlike cities and villages, towns do not have fire departments. However, most developed areas of towns outside villages have fire protection. This service may be provided by one or more fire districts, fire protection districts, or – not uncommonly – a combination of both.⁶ Figure 3 maps the different fire protection services in the Town of Alexandria in Jefferson County. In this one town, there are two fire districts (Plessis and Redwood), one fire protection district and one village fire department.⁷



Fire Districts

Fire districts are separate political subdivisions established for the purpose of providing fire protection and responding to certain other types of emergencies in an area of a town.⁸ As in the case of a city or village, a fire district usually has its own fire department and the members of the fire department are organized into one or more fire companies. However, it may contract with a city, village, fire district or an incorporated fire company headquartered outside the district for fire protection services.⁹ A fire district may also provide coverage outside of the fire district pursuant to contract or a call for assistance. As of December 2015, there were 886 fire districts in New York State.

Typically, fire districts are created by the town board, which appoints the first temporary board of fire commissioners and first fire district treasurer. After that, the board (and often the treasurer) is elected by voters in the district.

Generally, a fire district can levy taxes and incur debt without approval from any other governmental entity.¹⁰ It is responsible for adopting an annual budget – subject to certain expenditure limitations – after a public hearing.¹¹ Once approved, the district's budget is filed with the town or towns in which the fire district is located; the town board cannot change a fire district budget. As a rule, the town must attach the fire district budget to its own budget and submit them both to the county. The county then levies the fire district tax, and the tax is collected by the town and turned over to the fire district.¹² Fire districts are subject to the State's property tax cap legislation, which requires local governments to limit their annual increase on property taxes to the lower of 2 percent or the rate of inflation.¹³ Additionally, they are required to file annual financial reports with, and are subject to the audit authority of, OSC.¹⁴

Fire District Finances by the Numbers

Fire districts are required to file financial reports with OSC annually. Beyond this group, it is very difficult to get a comprehensive view of fire protection finance in the State. Cities and villages are also required to file financial reports with OSC, but city and village fire department budgets are part of their municipal budget as a whole, so certain elements – such as spending on benefits and debt service – are not reported separately. Fire companies are private not-for-profit entities that are not required to file with OSC.

Below is a summary of fire district revenues and expenditures for 2015.¹⁵

Revenues

94% of fire district revenues came from property taxes.

6% of revenue came from the sale and use of fire district property, gifts and donations, and charges to other governments.

Expenditures

27% used for equipment and capital.

28% spent on supplies and other contractual costs.

18% paid for career firefighters or other paid staff.

20% spent on benefits for both paid and volunteer firefighters, including:

- **\$53 million** on length of service awards programs (LOSAPs) – locally-run, pension-like systems for active volunteer firefighters.
- **\$35 million** on workers' compensation-type benefits.¹⁶

Joint Fire Districts

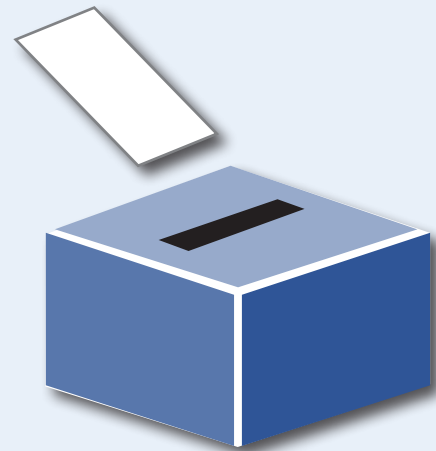
State law authorizes towns and villages to establish “joint fire districts.” A joint fire district is established to provide coverage in an area that includes at least one village and one area of a town outside of villages.¹⁷ A joint fire district is governed by a board of fire commissioners, comprising from three to seven members who are either appointed in a joint session by the town board and village board of trustees, or elected, as is the case with other fire districts.¹⁸

Fire District Elections and Budget Hearings

Although all fire districts have annual elections, it is unclear how many voters are actually aware of them. One reason is because the elections are generally held on the second Tuesday in December at a fire house. This is likely a different location and time of year than federal, State or other regular local elections.

According to a report issued by the State Commission on Local Government Efficiency and Competitiveness, “many residents of fire districts do not understand that fire commissioners are elected officials; do not know what district they are in; and are not aware when and where fire elections occur.”¹⁹ In addition to the annual election, a fire district may need to have special elections throughout the year in order to purchase certain capital items, such as a fire apparatus or a building.²⁰ The Commission noted that, in one fire district, a total of 68 voters turned out to approve a \$3.2 million firehouse. In another fire district, 21 people voted to bond for a \$400,000 fire truck.²¹

Beginning with budgets prepared in 2007 for the 2008 fiscal year, fire districts must also hold a public hearing to discuss the contents of their proposed budget. The law specifies the public hearing must be held on the third Tuesday in October and that it must be conducted and scheduled in a manner that maximizes public participation.²²



Fire Protection Districts

Instead of establishing a new fire district, a town may choose an area within its boundaries (generally outside of a village) in which to create a fire protection district. As with other types of town special districts (water, sewer, lighting), a fire protection district is an administrative area of the town, rather than a separate local government. In this case, the town acquires fire protection services through a contract either with a nearby city, village or fire district, or with an incorporated fire company that is not part of a municipal or fire district fire department.²³

Depending on the contract, the fire protection entity can provide this service using its own equipment, or the town can acquire its own firefighting apparatus and equipment for use in the fire protection district.²⁴ Any contract must specify a “definite sum” for all services rendered under the contract and, generally, must be for a definite period of time, not to exceed five years.²⁵

The fire protection district’s budget is part of the town’s annual budget. The cost of these contracted services and any other fire protection district expenses is levied against the properties within the district. The district’s tax levy is part of the town’s tax levy for tax cap purposes.

What Are Fire Companies?

At the most basic level, fire companies are organizations of firefighters which provide fire protection. Fire companies located **within** cities, villages and fire districts generally form the administrative and functional building blocks of municipal or fire district fire departments. Firefighting personnel – who are all members of fire companies – ultimately make up the membership of the fire department (see Figure 2). Fire companies located **outside** of cities, villages and fire districts, however, operate independently of municipal or fire district fire departments. Whether they are part of a larger fire department or not, fire companies exist as distinct entities in and of themselves, either organized as unincorporated associations, or incorporated as not-for-profit corporations.²⁶

What’s in a Name?

Fire company names generally incorporate the name of the area served, sometimes a piece of firefighting equipment, and possibly also a number. Examples include Harriman Engine Company #1 and Ulster Hose Company #5.

More confusingly, however, the terms “fire company” and “fire department” are often used interchangeably. This is especially likely when a municipal or fire district fire department comprises only one company.

Since a municipality or fire district may have more than one fire company within its boundaries, it is important that there be one entity that can establish uniform firefighting procedures. To this end, fire companies within municipal fire departments or fire districts operate under the control of municipal or fire district authorities.²⁷ The control exercised by these authorities mainly relates to fire companies’ external affairs, such as establishing rules and regulations about the duties of firefighting personnel.

They determine, for example, who is in charge of fire scenes and supervise the use of fire apparatus for firefighting and training purposes.²⁸ Other areas in which municipal and fire district authorities exercise at least some control over fire companies and/or their members include fundraising, membership, disciplinary matters, answering “calls for assistance,” and participation in training outside of areas regularly served by a fire company.²⁹

The *internal* affairs or activities of an incorporated fire company, however, are generally governed by a board of directors selected in accordance with the companies’ own procedures.³⁰ These internal affairs may include the qualifications, selection and number of a fire company’s corporate and line officers, as well as the use of the fire company’s money.³¹

Fire companies derive revenue from a number of sources, including fire protection contracts, fundraising, gifts, dues and foreign fire insurance taxes (as explained below).³² Although fire companies are not required to file annual financial reports with the State Comptroller, fire companies with revenues of \$300,000, which contract with a city, town, village or fire district, are required to obtain annual independent audits of their records and to provide a copy of the audit report to the municipality or fire district with which it contracts.³³

Financial Transparency in Fire Company Contracts

Because fire companies are separate entities, they are not subject to many of the laws that apply to municipalities and fire districts. For example, fire companies are not subject to the laws relating to competitive bidding and conflicts of interest that apply to local governments, and they are not required to file annual financial reports with the State Comptroller.

However, a town, village or fire district contracting directly with a fire company for fire protection can negotiate various requirements into the contract to increase transparency and accountability. For example, a contract could require disclosure of fire company financial records to the municipality or fire district.³⁴ It could also include a requirement that a portion of the contract amount be used for specific purposes, such as replacing fire equipment and facilities.³⁵ As with most contracts, the fire protection contract should be reviewed and approved by the local government’s legal advisor before being executed.

OSC has submitted legislation that would require an incorporated fire company to provide pertinent financial information – including itemized cost estimates – prior to negotiating a fire protection contract with a town, village or fire district.

Membership Benefits

Many fire entities operate on a volunteer basis. Estimates for the number of volunteer firefighters range from about 92,000 to 96,000 statewide, compared with approximately 18,000 paid career firefighters.³⁶ Attracting and retaining volunteer firefighting personnel are crucial to the success of these entities. Certain benefits are given to members and fire entities themselves in furtherance of these goals.

Length of Service Award Program (LOSAP)

The State allows fire districts and municipalities that rely on volunteer firefighters the option to offer pension-like benefit programs in order to facilitate recruitment and retention of active volunteers.³⁷ Approximately 600 fire districts and municipalities have established a LOSAP, which awards points that volunteer firefighters can earn toward LOSAP service credit. The point system is established by the fire district or municipality but must comply with State statute. The municipality in which the fire protection entity serves is then responsible for funding the LOSAP based on the annual service credit firefighting personnel earn. The sponsor or designated program administrator of a LOSAP must obtain an annual audit.³⁸

Foreign Fire Insurance Tax

New York State imposes a 2 percent tax on the premiums of fire insurance policies written by certain out-of-state insurers.³⁹ These “foreign” fire insurance funds are remitted annually to the New York State Department of Financial Services (DFS), and distributed to fire entities. In aggregate, \$38.7 million was distributed by DFS in 2015 to 1,979 entities statewide, outside of NYC.

Generally, these funds must be held for the use and benefit of the fire department or fire company as determined by its membership. OSC examines these funds to ensure they are properly accounted for and that the uses have been properly approved by the fire entity’s membership.



Common Audit Findings

OSC audited 194 fire districts and 113 fire companies (sometimes called “fire departments”) between 2011 and 2015.⁴⁰ These audits are intended to increase transparency and help local fire district and company officials in carrying out their financial management duties.

OSC has direct authority to audit fire districts, and – as of January 22, 2007 – authority to examine the financial affairs of fire companies.⁴¹ As noted in the “Financial Transparency in Fire Company Contracts” text box on page 9, however, fire companies are not subject to many of the same laws that govern local governments. For this reason, OSC’s audits of fire companies generally compare their financial practices to their own bylaws.

In either case, OSC’s audits of fire entities have generally focused on the ability of governing boards to provide adequate financial oversight or on the strength of the organizations’ internal controls. OSC also periodically reviews LOSAPs in various fire districts and municipalities to determine if they are being operating as required.⁴²

Lack of Governing Board Oversight

Fire districts generally have an elected board of fire commissioners, and fire companies should have a board of directors. As a rule, these boards are responsible for the overall financial management of the fire district or company for which they serve. Although the specific powers and duties of fire district and fire company boards differ, each is responsible for providing adequate oversight of the district’s or company’s financial operations and for safeguarding its resources. OSC audits have found instances where inadequate board oversight led to treasurers and other officials making improper purchases, paying bills for personal expenses, and distributing paychecks to unauthorized individuals or businesses.

Internal Controls

Part of a fire district or fire company board’s oversight is accomplished by establishing an effective system of internal controls. Internal controls can include adopting written policies and procedures on disbursements, claims processing, procurements, cash management, budgeting, capital planning, investments, travel and credit card usage. In establishing an effective system of internal controls, it is essential that financial duties are properly segregated so that one person does not control all aspects of a transaction. In smaller entities, this last aspect can be a particular challenge, but mitigating controls can often be established.

Specifically, OSC reviews receipts and procurements for transactions that are questionable in nature in order to document and demonstrate the effects of poor internal controls on these processes.⁴³ Where such controls are not in place, OSC audits have found instances of credit cards being used for inappropriate expenses and of money acquired through fundraising that was not deposited properly.

Conclusion

The bravery and dedication that firefighting personnel exhibit on a daily basis – often on a volunteer basis – is of great benefit to the State’s residents. However, fire protection services are provided through a complex web of public and private entities.

One problem related to this complexity is that voters are often unaware of fire district elections. This lack of civic awareness and participation can give rise to a lack of fiscal transparency, oversight, and accountability. By drawing attention to this fact, OSC hopes to encourage greater awareness of district voters’ opportunities to participate in the process.

Another concern is that these volunteer organizations can struggle with their financial management duties, as those performing these functions may lack a sufficient background. Although many maintain good records and provide exemplary service, recent OSC fire district and fire company audits illustrate some of the problems that can result when governing board oversight and internal controls are lacking.

OSC remains committed to improving these outcomes, through training opportunities for fire district officials, audits and financial disclosure. OSC has submitted legislation to amend the Town Law and Village Law to require an incorporated fire company to provide itemized cost estimates and other pertinent financial information prior to negotiating a fire protection contract with a town, village, or fire district.

Training Opportunities

The New York State Division of Homeland Security and Emergency Service's Office of Fire Prevention and Control (OFPC) provides general fire service training to firefighters, related governmental officers and other emergency response personnel. It operates a residential Academy of Fire Sciences and also offers county-based outreach programs.⁴⁴ Private organizations, such as the Firemen’s Association of the State of New York (FASNY), also offer training for fire personnel.⁴⁵

Fire district commissioners are required to complete training within 270 days each time they are elected, re-elected, appointed or reappointed to office. The training courses must cover legal, fiduciary, financial, procurement, and ethical responsibilities and any other topics that may be prescribed by OSC.⁴⁶

Additionally, OSC provides other training opportunities to fire officials. OSC has held numerous presentations, both in person and via webinar, specifically geared toward fire entity officials. Training topics ranged from what to expect from an OSC audit to a guide on establishing internal controls and record keeping requirements. In total, almost 1,200 fire officials have taken advantage of these training opportunities between 2014 and 2016. Also, throughout the year, OSC provides presentations that are available to all local officials, including those from a fire entity, through the Comptroller’s Academy for Local Officials.⁴⁷

Appendix: Glossary

Fire Company: An organization of firefighters which provides fire protection. A fire company may or may not be a component of a municipal or fire district fire department. It can be either an unincorporated association or incorporated as a not-for-profit corporation.

Fire Department: An organization comprising all of the firefighters of a city, village or fire district. The members of a fire department may be organized into one or more fire companies.

Fire District: A separate, special-purpose local government created to provide fire protection, usually to an area of a town outside of villages.

Fire Protection District: An area of a town outside of villages for which the town contracts to receive fire protection services from another entity. That entity can be a city, village or fire district, or an incorporated fire company located outside of a city, village or fire district.

Joint Fire District: A separate, special-purpose local government created to provide fire protection to an area of a town outside of villages, plus the area of one or more villages within the town.

Notes

- ¹ This report is intended to provide a general overview of fire protection in New York State. It is not intended as a technical summary of the statutes relating to fire protection entities.
- ² OSC survey of municipal websites and OSC Retirement System list of active firefighters as of March 31, 2016. City of Sherrill, Sherrill-Kenwood Volunteer Fire Department, see www.sherrillny.org/departments/fire. Fire Department of New York City taken from FDNY website, "Overview" page, www1.nyc.gov/site/fdny/about/overview/overview.page.
- ³ OSC survey, *ibid*. List of volunteer fire entities provided by New York State Division of Homeland Security and Emergency Services, Office of Fire Prevention and Control as of November 29, 2016. Villages may also choose to establish a joint fire district with other villages and/or towns, so long as the area covered is contiguous.
- ⁴ See Village Law, Sections 10-1000 and 10-1014; see also OSC Opinion. 90-19. Generally, a village board of fire commissioners must consist of at least three members who are appointed by the Mayor, subject to the approval of the village board of trustees (see Village Law section 3-308[1], [5]). The "council of the fire department" comprises the chief, assistant chief of the village fire department, and the wardens of the village fire companies (see Village Law Section 10-1014).
- ⁵ See Village Law Section 4-412(3)(9).
- ⁶ For more details on fire districts and fire protection districts, see OSC's publication, *Town Special Districts in New York: Background, Trends and Issues* (March 2007), available at: <http://www.osc.state.ny.us/localgov/pubs/research/townspecialdistricts.pdf>; Fire alarm districts are formed primarily to finance the installation and maintenance of a fire alarm system. However, a fire alarm district may contract for fire protection services in a similar way that a town uses a fire protection district. See *Local Government Handbook*, New York State Department of State, 6th ed., published 2009, reprinted 2011, p. 81.
- ⁷ This map is for illustrative purposes only and is not intended as a commentary on the manner of fire protection in the Town of Alexandria, in particular.
- ⁸ The authorities having control of fire departments and fire companies, including the board of fire commissioners of a fire district, may organize emergency rescue and first aid squads to render services in the case of accidents, calamities or other emergencies (General Municipal Law, Section 209-b[1][a]). A municipal or fire district emergency rescue first aid squad may also be authorized to provide general ambulance service (General Municipal Law, Section 209-b[2][a]).
- ⁹ See Town Law Section 176(22).
- ¹⁰ See Town Law, Section 181-[3][c], [4]; Local Finance Law sections 38.00 through 40.10, 104.00[e], and 104.10[6].
- ¹¹ See Town Law, Section 181[2][a], [c], [3][a], and [b].
- ¹² See Town Law, Section 181(4).
- ¹³ For OSC resources regarding New York's Real Property Tax Cap and Tax Cap Compliance, see: www.osc.state.ny.us/localgov/realprop/index.htm.
- ¹⁴ See State Constitution, Article V, Section 1; General Municipal Law, Article 3.
- ¹⁵ Data is as reported by fire districts as of August 31, 2016; 805 of 886 fire districts had filed required financial data.
- ¹⁶ Includes benefits for both paid employees and similar benefits for volunteer firefighters under Article 1 of the Volunteer Firefighters' Benefit Law.
- ¹⁷ A joint fire district may also consist of multiple towns and villages within those towns, so long as the area of the district is contiguous (see Town Law, Section 189-a[1]).
- ¹⁸ See Town Law, Section 189-e.
- ¹⁹ "21st Century Local Government," Report of the New York State Commission on Local Government Efficiency & Competitiveness, April 2008.
- ²⁰ See Town Law Section 179.
- ²¹ "GFD Should Not Turn Its Back on the Law," *The Altamont Enterprise*. October 10, 2013. See altamontenterprise.com/opinion/editorials/guilderland/10102013/gfd-should-not-turn-its-back-law.
- ²² See Town Law Section 181.
- ²³ See Town Law, Section 184(1). Fire companies may incorporate under the Not-For-Profit-Corporation Law, Section 1402.
- ²⁴ *Ibid*.

Notes

- ²⁵ Town Law, Section 184(3) through (5).
- ²⁶ See Not-For-Profit Corporation Law, Section 1402.
- ²⁷ See, e.g., Not-For-Profit Corporation Law Section 1402(2)(e) ; see also, e.g., Town Law, Section 176(10), (11); Village Law, Section 10-1000(6).
- ²⁸ See, e.g., Town Law, Section 176-a(1); Village Law, Section 10-1000(6).
- ²⁹ See General Municipal Law, Section 204-a; General City Law, Section 16-a; Not-For-Profit Corporation Law, Section 1402(c); Town Law, Section 176-b; Village Law, Section 10-1006; General Municipal Law, Section 209-l; Town Law, Section 176(11); Village Law, Section 10-1000(6); General Municipal Law Section, 209(1).
- ³⁰ See Not-For-Profit Corporation Law, Section 1402(f); see also Not-For-Profit Corporation Law, Sections 701-703.
- ³¹ See Not-For-Profit Corporation Law, Sections 701 and 713.
- ³² See General Municipal Law, Section 209-d; Town Law, Sections 176(16), (22), and 184(1); Village Law, Section 4-412(9). A municipality or fire district may not contract to have a volunteer fire company supply services outside its boundaries unless the fire company consents to the contract (See General Municipal Law, Sections 209-d); General Municipal Law, Section 204-a; Not-For-Profit Corporation Law, Sections 202(a)(4), 513(a); Not-For-Profit Corporation Law, Section 507; Insurance Law, Sections 9104(a)(4) and 9105(d)(2)(E).
- ³³ See General Municipal Law, Section 209-z.
- ³⁴ OSC Opinion 2007-8 and General Municipal Law, Section 209-z.
- ³⁵ OSC Opinion 2008-5.
- ³⁶ “Volunteer Firefighters vs. Cancer,” The Firemen’s Association of the State of New York (FASNY), September 16, 2015. See fasny.com/volunteer-firefighters-vs-cancer/.
“Inventory of New York State Fire Resources,” New York State Division of Homeland Security and Emergency Services, Office of Fire Prevention and Control. See dhses.ny.gov/ofpc/documents/fire-resources-list.pdf.
“The Provision of Fire Services in New York State: Myths and Issues Involving the Replacement of Professional Firefighters With Volunteers,” New York State Professional Firefighters Association (NYSPPFA), June 2015. See nysppfa.org/main/wp-content/uploads/2016/02/Myth-of-the-free-fire-service-2015.pdf.
- ³⁷ See Article 11-A of the General Municipal Law.
- ³⁸ See General Municipal Law, Section 219-a. However, the LOSAP audit requirement can be met if the local government sponsor of the program obtains an annual audit of its financial statements and the financial statements contain appropriate footnote disclosures about LOSAP.
- ³⁹ See Insurance Law, Sections 9104 and 9105; General Municipal Law, Section 30-a. For more information, see: <http://www.osc.state.ny.us/localgov/finreporting/foreignfire.htm>.
- ⁴⁰ To search for OSC audits of fire districts and fire companies by year, see: <http://www.osc.state.ny.us/localgov/audits/firedists/index.htm>.
- ⁴¹ See Footnote 14. Also see General Municipal Law, Section 34. For this purpose, fire companies are defined in General Municipal Law, Section 204-a, as a volunteer fire company of a county, city, town village or fire district fire department, whether or not any such company has been incorporated under any general or special law.
- ⁴² See OSC, “Length of Service Award Programs” (2014-MS-1)(February 2015), available at: <http://www.osc.state.ny.us/localgov/audits/swr/2015/LOSAP/global.pdf>.
- ⁴³ Receipts can include revenues from any type of fundraising activity, fire protection contracts and rental of the fire hall or other facility owned by the fire entity.
- ⁴⁴ OFPC, “Fire Training,” see www.dhses.ny.gov/ofpc/training/firetraining.cfm.
- ⁴⁵ FASNY, “Training and Education Programs,” see www.fasny.com/membership/benefits/training-and-education-programs/.
- ⁴⁶ Town Law, Section 176-e. For additional information on fire district training requirements as well as other areas, see the “Frequently Asked Questions” section of OSC’s Fire District Information website, available at: <http://www.osc.state.ny.us/localgov/firedist/faq.htm>.
- ⁴⁷ For more information on training opportunities offered through the Academy for New York State’s Local Officials, see: <http://www.osc.state.ny.us/localgov/academy/index.htm>.

Division of Local Government and School Accountability

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