



West Seneca Fire District #6 Financial Management

Report of Examination

Period Covered:

January 1, 2009 — November 28, 2012

2013M-14



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

September 2013

Dear Fire District 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 Board of Fire Commissioners 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 of West Seneca Fire District #6, entitled Financial Management. 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 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*

Introduction

Background

West Seneca Fire District #6 (District) is a district corporation of the State, distinct and separate from the Town of West Seneca¹ and the County of Erie in which it is located. The District's budget for the 2012 fiscal year was \$617,920, which was financed primarily by real property taxes.

The District is governed by an elected five-member Board of Fire Commissioners (Board). The Board is responsible for overseeing the District's general and financial affairs. These responsibilities include the establishment of appropriate internal controls over financial operations and monitoring the District's activities to ensure assets are properly safeguarded. In addition, the Board is responsible for contracting with an independent public accountant (IPA) to annually audit the financial records² of the Treasurer and the District's length of service award program (LOSAP).³

The District Treasurer (Treasurer) is the chief fiscal officer of the District and reports directly to the Board. The Treasurer's duties include receiving, depositing, and disbursing funds; maintaining financial records and preparing monthly financial reports; remitting employment taxes to the appropriate government agencies; and filing an annual report of the District's revenues and expenditures with the Office of the State Comptroller (OSC).

The Director of Purchasing is responsible for making purchases of supplies, materials, and equipment. These duties may be combined with the duties of any other District officer or employee except members of the Board and the Treasurer.⁴

Objective

The objective of our audit was to evaluate internal controls over District financial operations. The audit addressed the following related question:

- Did the Board properly oversee and monitor the District's financial operations to safeguard District assets?

¹ West Seneca Fire District #6 covers seven square miles in the Town of West Seneca.

² Fire districts with annual revenues of at least \$200,000 are required to have an independent audit of their finances performed annually (Town Law, Section 181-b).

³ General Municipal Law, Section 219(a)

⁴ Town Law, Section 174(2-a)

**Scope and
Methodology**

We examined the Treasurer's records and reports for the period January 1, 2009, through November 28, 2012. To verify grant activity, we also examined bank statements and grant documents from January 1, 2008, through December 31, 2008.

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 are included in Appendix D of this report.

**Comments of
District Officials and
Corrective Action**

The results of our audit and recommendations have been discussed with District officials and their comments, which appear in Appendix C, have been considered in preparing this report. District officials generally agreed with our findings and recommendations and plan to initiate corrective action.

The Board has the responsibility to initiate corrective action. Pursuant to Section 181-b of the Town Law, a written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and forwarded to our office within 90 days. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board to make this plan available for public review in the Secretary's office.

Financial Management

The Board is responsible for overseeing the District's financial operations and safeguarding its resources. To fulfill this duty, it is essential that the Board establish a system of internal controls to ensure that transactions are authorized and properly recorded, financial reports are accurate and filed in a timely manner, and applicable laws, rules, and regulations are followed. For example, the Board is responsible for performing a thorough audit of claims before the Treasurer issues payments, to help ensure that District funds are used for only legitimate expenditures.

Furthermore, it is critical that the Board provide oversight of the treasury function, particularly when there is inadequate segregation of duties. For example, the Board should review bank statements and routinely compare check disbursements with the claims previously approved by them for payment. Finally, the Board is required to obtain an audit of the District's records⁵ and LOSAP⁶ by an IPA. A copy of the IPA's audit report must be furnished to the Fire Commissioners, the West Seneca Town Board, and OSC within 180 days of the end of the fiscal year audited.

The Board failed to properly establish internal controls or provide adequate oversight of the District's financial operations. The Board's audit of claims was largely ineffective and the Board did not properly supervise the Treasurer's activities. Furthermore, it has not employed an IPA to audit the District's finances or LOSAP as required by law. Finally, the Board did not ensure that grants were properly managed. This lack of oversight diminishes the Board's ability to properly monitor the District's financial operations.

Our testing disclosed that the District made payments of over \$59,572⁷ that appeared questionable, improper, or unnecessary, most of which were purchases made with District credit cards. The District also failed to claim over \$121,500⁸ in grant money awarded to it by the Federal Emergency Management Agency (FEMA). Finally, it is unclear whether District-paid cellular telephones are used primarily for District purposes because officials routinely shred the monthly usage documentation. Given the Board's lack of oversight and

⁵ Fire districts with annual revenues of at least \$200,000 are required to have an independent audit of their finances performed annually. See Town Law, Section 181-b.

⁶ General Municipal Law, Section 219(a)

⁷ See Appendix A for a detailed breakdown.

⁸ See Appendix B for a detailed breakdown.

management of District finances, we question this use of public funds and have referred our findings to law enforcement officials.

Audit of Claims

Town Law⁹ requires the entire Board to audit all claims against the District and, by resolution, order the Treasurer to make payments for approved amounts. A thorough claims audit process verifies that all claims are properly itemized and contain sufficient documentation to determine the nature of the purchase; that the amounts represent actual and necessary District expenses; and that the purchase complies with statutory requirements. The Treasurer should not pay claims prior to Board audit except for those claims legally exempt from this requirement.¹⁰

The Board did not conduct a thorough audit of claims and approved claims for payment that did not contain appropriate supporting documentation. The Board approves the payment of claims based upon a review of an abstract¹¹ provided by the Treasurer. The actual review of the claims listed on the abstract does not occur until after the completion of the monthly Board meeting and is conducted by only two of the five Commissioners. During the 2010 and 2011 fiscal years, one of the Commissioners assigned to audit claims also served as the District's Director of Purchasing. Therefore, this Commissioner was, in effect, auditing and approving claims for purchases he made as the Director of Purchasing. A member of the Board is prohibited from serving as the Director of Purchasing.¹²

We reviewed all District disbursements, totaling approximately \$1.7 million, made from January 1, 2010, through August 31, 2012, and found abuses associated with credit cards.¹³ Accordingly, we expanded our testing to include credit-card purchases totaling approximately \$33,000 made from January 1, 2009, through December 31, 2009. Approximately \$54,300 in payments appeared questionable, improper, or unnecessary, most of which was for purchases made with the District's credit cards. Two Commissioners subsequently repaid the District \$2,715 for personal purchases made with the District's credit cards.

Credit-Card Purchases and Expense Reimbursements — We found purchases totaling \$15,901 that were not properly supported and in most instances appeared to be for personal rather than District business purposes. For example, our review revealed the following:

⁹ Town Law, Section 176 (4-a)

¹⁰ For example, public utility services, postage, freight and express charges. These claims still have to be presented for audit at the next Board meeting.

¹¹ The District refers to the abstract as a "Bills Ordered Paid" list.

¹² Town Law Section 174 (2-a), 177-c

¹³ The five Commissioners, Fire Chief, Treasurer, Secretary and IT specialist all had District credit cards.

- Purchases from local retailers totaling \$7,813 lacked receipts. In one case, the credit card assigned to one Commissioner¹⁴ included three charges totaling over \$1,600 made in December 2009 for unidentified merchandise. Although none of these purchases included receipts to identify what was purchased, the Board approved payment.
- Credit cards assigned to three officials were used for charges totaling \$1,647 for lodging at local hotels that were less than ten miles from District offices. Officials did not provide a reasonable explanation as to what District purpose was served.
- Credit cards assigned to two Commissioners were used for charges totaling \$1,089 for airline tickets for their wives. The wives were not District or fire department officials; therefore, these charges were for personal expenses.
- Diesel and unleaded fuel for the District's vehicles is obtained from the Town's fuel facility. However, approximately \$1,050 was charged at local gas stations to the District credit card assigned to one Commissioner. District officials told us that this former Commissioner purchased unauthorized gas gift cards at these local stations that were used for non-District purposes.
- Two Commissioners were reimbursed a total of \$1,214 for undocumented and unsupported travel expenses. In one case, the Commissioner was reimbursed \$414 for an airline ticket that had already been paid for with the District credit card assigned to him. In the other instance, the Commissioner was paid \$800 for an unspecified car rental. There were no receipts or documentation to support the amount, and District officials could not identify any travel event associated with this Commissioner during this time period.
- Approximately \$400 was charged on a Commissioner's credit card for expenses related to a personal vacation.
- The credit card assigned to a Commissioner was used for a charge, supported by a hotel invoice in his spouse's name, in the amount of \$308. We were unable to identify a District-related purpose for this hotel stay.

¹⁴ The District determined that this Commissioner had made inappropriate personal purchases in 2010, using his District credit card.

- The credit card assigned to a Commissioner was used for charges totaling \$158 for the gas and electric bill for his personal residence.

District officials did not provide a reasonable explanation of District purpose for these charges and/or receipts, invoices, or other documentation to support the reimbursements. As a result of the Commissioners' lack of concern for taxpayer moneys, the District spent funds for unauthorized and inappropriate purposes.

Food and Beverages at Local Restaurants — The District paid approximately \$14,000 for food and beverage charges at local restaurants. Generally, the cost of meals is considered a personal expense unless the District is faced with business of such an immediate nature that it must be conducted during mealtime. These purchases did not include details as to who was served, why the meal was necessary, or what District business was conducted. For example, our review revealed the following.

- The Treasurer charged \$810 at a local restaurant, including alcohol purchases for the ladies' auxiliary club. The Treasurer also charged \$624 at another local restaurant that lacked any explanation and did not include an itemized receipt.
- A Commissioner charged \$185 at a local restaurant. The receipt indicated that it was for five individuals but did not include a purpose. Another charge by the same Commissioner, for \$239 at a local restaurant, lacked any explanation or purpose for this meal.

Based on the consistent lack of a documented purpose, we question whether these meal costs are necessary District expenses.

Unnecessary and Preventable Payments — The District made payments totaling \$6,646 that may have been prevented or reversed if controls were in place to ensure that District resources were used in a fiscally responsible manner, payments were made by their due date, and any disputable charges were investigated. From January 1, 2009 through June 30, 2012, the District incurred interest and penalties totaling \$3,297, primarily from the late payment of credit-card bills. Further, three purchases totaling \$1,819 were paid twice, based on a vendor statement and not an original invoice. We brought this matter to the attention of the Treasurer, who said she would contact the vendors and seek reimbursement. In addition, a Commissioner indicated on the October 2011 credit card statement that two charges totaling \$1,530 were not made by him, and told us that he told the Treasurer his card was fraudulently used and requested that she

contact the credit card company to resolve the issue. The Treasurer told us that she followed up, but the District never received a credit for this allegedly fraudulent activity.

Inspection Dinner — Town Law¹⁵ authorizes a fire district to fund an annual inspection dinner. Included in the expenditures¹⁶ for the District's 2012 inspection dinner was over \$6,000 paid for a guest speaker who spoke for 30 minutes. While the District did not document who attended on a sign in sheet, we were told that about 180 individuals attended this dinner but only about 30 percent of the attendees were District or fire department personnel. The rest were spouses or other guests. We question whether this extravagant expenditure constituted a valid business expense of the District and whether it is a reasonable use of taxpayer funds.

Internet, Phone, and Cable — The District paid over \$4,800 for Internet,¹⁷ telephone¹⁸ and cable television services for the Treasurer's personal residence from January 1, 2009, through April 30, 2012. We were provided with only one bill, from March 2012, that included charges for digital television service, equipment,¹⁹ and three premium channels. The Treasurer told us that she did not receive a cable bill because the service was automatically charged to her District credit card. These charges appear to lack a District business purpose. Further, two of the Commissioners indicated they were unaware that the District was paying for these services for the Treasurer's home.

Meals During Travel — The District's travel policy provides officials in travel status with meal allowances of \$60 per day to cover meal costs. District officials ignored this policy and used District credit cards to charge over \$3,900 at restaurants while traveling to conventions and training events. In the seven trips examined for fiscal years 2010 and 2011, officials received a total of \$4,380 in meal advances while at the same time charging an additional \$2,181 on District credit cards for restaurant meals. For example, in January 2010, the credit card assigned to a Commissioner included a charge for \$528 at a restaurant in Orlando, Florida. The receipt showed that meal costs averaged \$75 per person (which included alcoholic beverages). In April 2010, the credit card assigned to another Commissioner included a charge of

¹⁵ Town Law Section 176-d

¹⁶ The inspection dinner meal cost approximately \$7,554, with the District paying for half of the cost (\$3,777) and the fire company paying the other half.

¹⁷ The Treasurer stated that she used the Internet service for District banking transactions and the payment of withholding taxes.

¹⁸ The District provided the Treasurer with a cellular telephone in addition to paying for her home telephone.

¹⁹ Two digital video recorders (DVRs), an HD DVR converter, a digital converter and two remote controls

\$685 at a restaurant in Indianapolis, Indiana. There was no evidence that any of the Commissioners or attendees returned the cash advance to the District.

Chief's Coffee Fund — The Board, by resolution, authorized a \$250 monthly payment to the Fire Chief²⁰ for providing light refreshments to fire department members during training events, for which the Chief was required to retain receipts. However, the Board did not review the receipts to ensure that the Chief was accountable for the amount he had been given. From January 1, 2010, through June 30, 2012, the Chief was paid a total of \$7,150, but receipts supported only \$4,596. The remaining \$2,554 paid to the chief lacked supporting documentation. The events, training, or purposes associated with the expenditures were rarely documented, and we generally found it difficult to determine if a purchase was for District or personal purposes.

Gift to an Official — In February 2010, the District paid \$500 for a custom-made diamond and gold necklace as a gift for a former Fire Chief. This gift is excessive and not an appropriate use of taxpayer funds.

In early 2011, prior to our audit fieldwork, the Board examined credit card purchases made by one Commissioner during 2010, determined there was improper personal use of his card, and required him to repay the District \$2,026 and resign his Board position. During this same time period, another Commissioner paid the District \$689 for personal use of his District credit card. (The activity related to both of these payments is included in the findings above.) While we recognize the Board's limited action with respect to the inappropriate use of District credit cards, a substantial amount of similarly inappropriate activity occurred with other officials for which no reimbursements were received.

These abuses occurred because the Board did not fulfill its oversight obligation as steward of public funds.

Treasurer's Duties

The Treasurer is responsible for providing monthly financial reports to the Board, and preparing and filing an annual update document (AUD) of the District's financial condition with the Office of the State Comptroller within 60 days after the close of the fiscal year. This report provides the Board and other interested parties with necessary information to monitor the District's operations. The Treasurer must also report and remit payroll taxes withheld from employee paychecks in accordance with applicable State and Federal regulations.

²⁰ \$200 per month in 2010, increased as of January 1, 2011 to \$250 per month

The Treasurer did not file an AUD for the 2011 fiscal year with OSC or provide the Board with financial reports on a monthly basis. Without regular written reports, the Board cannot adequately monitor the District's financial condition. Although the Treasurer maintained a checkbook register, she did not maintain adequate accounting records to facilitate the preparation of financial reports. Furthermore, the Board did not adequately segregate the Treasurer's duties. The Treasurer performs all of the District's financial duties, including disbursing cash, recording cash receipts, preparing deposit slips, making wire transfers between bank accounts, making entries in the checkbook, and completing bank reconciliations.

All employers are required to remit withholding taxes, on a quarterly basis, to New York State and the Federal government. Failure to file the appropriate forms and remit the correct withholding by prescribed deadlines will result in late filing penalties and interest charges. From March 1, 2009 through August 30, 2012, the District paid over \$2,500 in penalties and interest as a result of the Treasurer's failure to remit employment tax returns on a timely basis. Eight late filing penalties totaling over \$1,200 were not listed on the abstract (claims to be audited) and therefore the Board may not have been aware that the Treasurer had incurred them. These errors and the previously noted concerns related to District purchases reinforce the need for the Board to establish comprehensive policies and procedures to provide guidance and accountability. This should include adequate segregation of duties and oversight of the Treasurer's work to reduce the risk that errors and irregularities may occur and remain undetected.

Federal Grants

FEMA awarded²¹ two grants to the District in 2007 – a “Staffing for Adequate Fire and Emergency Response” (SAFER) grant for \$93,834 for firefighter recruitment and retention during the period May 2008 through May 2012, and an “Assistance to Firefighters” (AFG) grant for \$55,455 for equipment purchases during the period December 2007 through December 2008. To actually receive the grant moneys after they have been awarded, the District must submit a formal claim to FEMA.

District officials mismanaged both of these grants, resulting in the failure to claim \$121,523²² of the combined grant total of \$149,289. They failed to submit any claims to FEMA for SAFER grant money, despite having spent approximately \$24,800 in local funds on costs related to firefighter recruitment and retention. Thus, the entire grant of \$93,834 awarded to the District went unclaimed.²³ For the AFG,

²¹ The District was awarded a total of four grants in 2006 and 2007. Two of the grants appeared to have been administered properly.

²² See Appendix B for further detail.

the District spent \$54,121 in local funds on equipment, but only submitted claims totaling \$27,766 to FEMA. District officials were unable to explain how this serious oversight could have occurred.

Education Assistance — The District also improperly used funds related to the SAFER grant, which allocated \$58,500 for financial assistance to volunteer firefighters who take higher education courses directly related to firefighting service. The grant stipulated that volunteers must be active members for at least two years and commit to an additional four years of service.

From 2009 through 2011, the District paid a total of \$6,825 to four members for higher education financial assistance: four payments to the Fire Chief totaling \$3,900 and three payments of \$975 each to three other volunteers.²⁴ However, one individual was a member for only two months prior to receiving her education payment of \$975 and was later discharged from the fire department after less than a year of service. Another individual was a member for only eight months prior to receiving her education payment of \$975. The Fire Chief was also paid \$4,600 to serve as the SAFER grant program coordinator. None of the \$11,425 paid to the Fire Chief or the three volunteers were claimed against the SAFER grants and, therefore, were paid with District funds.

Improper Payments to Treasurer — The Treasurer received \$1,650²⁵ for duties related to the position of grant administrator during fiscal years 2010 and 2011. These duties were previously performed by one of the Commissioners without compensation. This Commissioner stated that he no longer had time to perform these duties so he requested the Treasurer take over this role. There was no documentation of the Board approving the transfer of these duties to the Treasurer or the amount of compensation, if any, she would receive. Nonetheless, the Board approved claims totaling \$900 to the Treasurer as grant administrator. However, two additional claims totaling \$750 (\$300 and \$450) did not have original signatures indicating either an official's approval/authorization or a Board audit. Rather, the signatures on the claims appeared photocopied from an unrelated voucher. Also, one of the two payments to the Treasurer in the amount of \$450 was not listed on the abstract, and the check number used was identified on the abstract as being drawn to a different vendor. Therefore, the Treasurer paid herself \$750 that was not authorized.

²³ According to a representative from FEMA, the District did not submit a claim for reimbursement.

²⁴ These three included the wife and stepdaughter of the Fire Chief and one other member. Payments totaling \$6,825 were made in connection with tuition assistance. All but \$975 was made to the family of the Fire Chief.

²⁵ These costs were paid with local funds, not grant money.

As a result of mismanaging these grants, the District incurred unnecessary costs, placing an additional financial burden on the local taxpayers.

Cellular Telephones

The widespread use of cellular (cell) phones in the workplace requires guidelines setting objective criteria for determining need and assigning cell phones to officials in a cost-effective manner. Like any other District asset, cell phones should be properly controlled and their usage carefully monitored. During our audit period, the Board provided as many as 12 officials with District-paid cellular telephone services.

The Board-adopted policy states that “cell phone use is primarily intended for business-related calls” but allows for some personal usage. The District paid approximately \$26,000 from January 1, 2010 to August 31, 2012 for cell phone services. We found that District officials did not provide sufficient oversight by periodically reviewing cell phone usage. The Treasurer told us that the portion of the monthly bill that contains detailed activity by user is always shredded. Therefore the only copy of the full billing available was the most recent month (through October 6, 2012). We reviewed this invoice and found that all eight lines have data plans,²⁶ a defined number of pooled minutes, and unlimited texting.

Because District officials failed to monitor cell phone usage, we compared a sample of telephone numbers for each user (both texting and calling) as listed on the billing statement with District-related numbers. We found that the cell phone users routinely and frequently called or texted non-District numbers. Although some personal use would be expected, it is improper to use a District-paid telephone on a routine and continuing basis for personal business, in effect as a substitute for a privately owned cell phone. When the Board does not monitor cell phone usage to ensure that policies are complied with, there is an increased risk that District assets will be used improperly.

Because of the inappropriate use of District funds, we have referred our findings to law enforcement officials.

Recommendations

1. The Board should obtain an independent audit of the Treasurer’s financial records and LOSAP program as required by statute.
2. The Board as a whole should thoroughly review all documentation during its audit of claims, before approving amounts for payment.
3. The Board should limit the expenditure of District funds to firefighting purposes and other costs that are necessary and allowable by law.

²⁶ A data plan provides access to the Internet through the cell phone.

4. The Treasurer should make disbursements to vendors only as directed by the Board on the abstracts of claims approved for payment.
5. The Board should limit the number of credit cards in use and carefully review all purchases made with District cards.
6. The Board should review the appropriateness of expense reimbursements, payments to the Treasurer and purchases made on the District's credit cards and seek reimbursement from responsible officials for any personal, unauthorized or inappropriate activity.
7. The Board should pay outstanding credit card balances in a timely manner to ensure that interest and/or late fees are not imposed.
8. The Board should seek reimbursement for the three duplicate payments and two fraudulent charges made with the District's credit cards.
9. The Board should periodically review the canceled check images received with the monthly bank statement, comparing the images with abstracts and audited claims.
10. The Board should require that the Treasurer prepare and present written monthly reports to assist in monitoring the District's financial activity.
11. The Board should discontinue the practice of appointing a Commissioner to perform the duties of a purchasing agent.
12. The Board should ensure that the Treasurer prepare and file the required 2011 annual financial report with OSC. Future reports should be filed within 60 days of the close of the fiscal year.
13. The Board should ensure that the Treasurer prepares the appropriate returns and remits payroll taxes to the Internal Revenue Service and New York State in a timely manner.
14. The Board should develop procedures to ensure that any future Federal grants awarded to the District are properly monitored and that reimbursements are submitted in a timely manner.
15. The Board should contact FEMA to determine if the District can submit reimbursement claims for the SAFER and AFG grants.

16. The Board should seek reimbursement from the two volunteer firefighters who received tuition assistance payments that did not meet the SAFER grant requirements.
17. The Board should monitor cell phone usage and evaluate the necessity of providing cell phones to officials.

APPENDIX A

QUESTIONABLE, IMPROPER, AND UNNECESSARY PAYMENTS

Table 1: Questionable, Improper, and Unnecessary Payments		
	Subtotal	Total
AUDIT OF CLAIMS		
Credit Card Purchases and Expense Reimbursements		
Credit cards - no receipts	\$7,813	
Credit cards - questionable purchases	\$5,677	
Credit cards - gasoline purchases	\$1,197	
Inappropriate expense reimbursements	\$1,214	
Subtotal – Credit Card Purchases and Expense Reimbursements		\$15,901
Food and beverages at local restaurants		\$13,942
Unnecessary & Preventable Payments		
Interest, late fees and penalties	\$3,297	
Duplicate payments	\$1,819	
Credit cards - purchases resulting from identity theft	\$1,530	
Subtotal – Unnecessary & Preventable Payments		\$6,646
Inspection dinner – cost for guest speaker		\$6,013
Internet, phone, and cable television service – Treasurer's home		\$4,839
Meals during travel (officials also received meal allowances)		\$3,904
Chief's coffee fund – unsupported payments		\$2,554
Excessive gift to official		\$500
SUBTOTAL – AUDIT OF CLAIMS		\$54,299
Treasurer's Duties		
Employment withholding taxes – late filing penalties and interest		\$2,573
Federal Grants		
Education assistance payments to ineligible volunteer firefighters		\$1,950
Improper payments to Treasurer		\$750
TOTAL QUESTIONABLE, IMPROPER, AND UNNECESSARY PAYMENTS		\$59,572

APPENDIX B

UNCLAIMED GRANT MONEYS

Table 2: Unclaimed Grant Moneys			
Description	Amount Awarded	Properly Submitted	Unclaimed or Unused
AFG Grant	\$55,455		
Grant-related expenditures (95% of total) (Grant reimburses 95% of amount spent)	\$54,121		
Submitted to FEMA for reimbursement		\$27,766	
Unclaimed - not submitted to FEMA for reimbursement			\$26,355
Unused - portion of grant never utilized			\$1,334
Total Unclaimed AFG Grant Funds			\$27,689
SAFER Grant	\$93,834		
Amount submitted to FEMA for reimbursement		\$0	
Unclaimed - Not submitted to FEMA for reimbursement			\$24,806
Unused - Portion of grant never utilized			\$69,028
Total Unclaimed SAFER Grant Funds			\$93,834
TOTAL AFG AND SAFER UNCLAIMED GRANT FUNDS			\$121,523

APPENDIX C

RESPONSE FROM DISTRICT OFFICIALS

The District officials' response to this audit can be found on the following pages.



West Seneca Fire District # 6

666 Main Street
West Seneca, NY 14224

April 12, 2013

Robert E. Meller
Chief Examiner of Local Government and School Accountability
Office of the State Comptroller
295 Main Street
Suite 1032
Buffalo, New York 14203-2510

Reference: Combined Audit Response and Corrective Action Plan for:
West Seneca Fire District #6
Financial Management - Report of Examination
Audit report Number: 2013M-14
Period Covered: January 1, 2009 – November 28, 2012

Dear Mr. Meller:

On behalf of the Board of Fire Commissioners of West Seneca Fire District #6, I acknowledge receiving the Draft Audit Report for our Fire District, as well as the informational booklet: "Responding to an OSC Audit Report: Audit Responses and Corrective Action Plans". We will be providing a single document that incorporates both our Response Letter and Corrective Action Plan.

Audit Response Letter

As a Board, we recognize a priority of the Office of the State Comptroller is to assist local government officials, including elected Fire District Commissioners, to manage government resources efficiently and effectively and, by doing so, provide accountability for tax dollars spent to support government operations. We also recognize that this audit's results and recommendations are resources for our Board of Fire Commissioners to use while managing operations and meeting the expectations of our constituents, the taxpayers of West Seneca Fire District #6.

As Chairman of the Board, I represent the entire Board by stating we all assume full responsibility for implementation and accountability of the corrections that we will implement as described in our Corrective Action Plan. Albeit, two of our current Commissioners had not taken office until January 1, 2012, and had limited knowledge of most of the actions that lead to the findings and activities noted in the audit report. We have committed to function in a unified effort to ensure an efficient and effective approach to maintain a close oversight and accountability of district funds based on the audit report and to include other areas of district management that were not reflected in the report.

I wish to express the Boards appreciation to the OSC and the manner that the auditor conducted a professional and thorough review of our records and transactions, and provided valuable information and instruction throughout the audit process. We were able to initiate and implement corrective

changes while the audit progressed. This approach has provided the Board a structured framework to review all operational and management practices in addition to fiscal oversight for the District that will be renowned as a dynamic government entity with a number of best practices.

We will address recommendation outlined in the audit report in our Corrective Action Plan (CAP), and in so doing, it is the goal of the Commissioner Board to create an environment of exemplary behavior and transparency of operation that can be a model for other Fire Districts to emulate.

Our immediate Board actions will solidify the trust that our residents have placed in us to properly manage the resources placed under our control; and to do so in as fiscally and ethically responsible manner that is committed to providing a safe and effective response to the emergency needs of the community as well as providing a proactive EMS and fire prevention program.

Corrective Action Plan

Unit Name: West Seneca Fire District #6

Audit report Title: Financial Management - Report of Examination

Audit report Number: 2013M-14

For each recommendation included in the audit report, the following corresponds to the District's corrective action plan.

Recommendation # 1: *The Board should obtain an independent audit of the Treasurer's financial records and LOSAP program as required by statute.*

We acknowledge that there has not been a recent independent audit of the Fire District Treasurer's financial records, nor a Length of Service Award Program (LOSAP) audit conducted on a yearly basis as required. We have already held a preliminary meeting with an experienced CPA firm in conducting fire district audits. This firm was approved by the Commissioner Board at the April 2013 district meeting to conduct a complete review of the district's financial records. The Firm has advised they will begin the process as soon as the finalized OSC audit is available. The audit will be conducted in accordance with New York State laws and OSC published rules and opinions.

The CPA Firm will conduct a requisite number of audits going back to the completion of the last audit that was obtained by the Fire District to the close of the 2012 fiscal year which will then bring us into compliance. We had previously spent several months working with a CPA Firm to complete a LOSAP audit, but after several months of preparation, the firm determined that they would not be able to complete the audit, citing a lack of expertise to conduct such audit. Our now retained CPA firm advised that LOSAP audits are highly specialized and there are a limited number of firms competent to complete them. Our CPA firm is assisting to engage a qualified firm that can complete this audit. We expect to contract with a firm in the next 3-4 months to conduct our LOSAP audit.

The Commissioner Board will be responsible for signing the contract with the district's CPA Firm and with the Independent Public Accounting Firm for the LOSAP audit.

Recommendation # 2: *The Board as a whole should thoroughly review all documentation during its audit of claims, before approving amounts for payment.*

We acknowledge there has not been a consistent, thorough review of documentation of claims prior to approval of the same. The District hired a new Treasurer as of March 01, 2013 after the resignation of the former Treasurer, who left the position for personal reasons.

The Board agreed that all claims, related documentation and invoices will be available for all commissioners to review, and examined to ensure legal and policy requirements have been met. Said documents will be available at least six hours (and up to 24 hours) prior to the scheduled meeting at which the claims for payment will be authorized. Prior to a Board meeting, commissioners should sign the related document as an indication of review. Approval cannot be made until a proper Board meeting is in session. In addition, the District has established a Performance Workplan for the Treasurer's position that requires the Treasurer to have all claims, related documentation and invoices available at least six hours before the Commissioner Board meeting.

The Commissioner Board and Treasurer will be responsible for the development of the Policy and Procedure and Commissioners will be responsible for the implementation and adherence to said policy and procedure. The date of policy completion and implementation will be July 09, 2013.

Recommendation # 3: *The Board should limit the expenditure of District funds to firefighting purposes and other costs that are necessary and allowable by law.*

The Board is in agreement with the findings of the audit which indicate expenditures of District funds that were not related to firefighting purposes and or related costs with the operation and management of the fire district. There are clear instances of expenditures made that were not allowable by law. Receipts and documentation for expenditures were not provided to the Treasurer or Commissioner Board for a six month period for expenses related to the fire chief's office. It is the feeling of the present Board that this lack of accountability and oversight had resulted due to inappropriate review of credit card usage and charges, a lack of a detailed and specific travel policy, including reimbursements related to travel and an overall lack of adherence to guiding principles of sound fiscal management and basic accountability review and oversight.

The usage and oversight of credit cards will be further detailed in our response to Recommendation # 5. Review of all claims, related documentation and invoices as detailed in Response # 2 will also provide oversight and review of all expenditures by the entire Board prior to a Board meeting.

In regards to inappropriate charges related to travel and reimbursements for travel, Commissioners are in the process of completing a comprehensive and detailed Travel Policy for the Fire District which should eliminate any further difficulties or possible confusion regarding appropriate and legitimate travel expenses, including allowable reimbursements. This policy combines the best practices and rates established by the federal government (GSA and IRS), State Travel Manual, and OSC guide on model travel policy for fire districts. New forms that streamline Travel Authorization and Travel Voucher are expected to be implemented by the Board on July 09, 2013.

In accordance with the new District's Travel Manual, expenditures for food and beverages at local restaurants for meetings of any District Officers (Fire Commissioners, staff, Fire Chiefs and Line Officers) have been eliminated, having been recognized as an inappropriate use of District funds; unless extenuating circumstances authorized by the Board, is approved in advance and is in accordance with law and policy.

Expenditures from the “Chief’s Coffee Fund,” which has been renamed as the “Chief’s Operational Expenditures” has been reviewed with the Fire Chief. Detailed guidelines including, justification for all expenses, must be in compliance for the utilization of the fund, recording keeping of attendance at drills, stand-by’s etc. and submission of receipts detailing the justification of the funds is required. There will be an upcoming review of this fund and we expect to initiate further modifications to ensure a streamlined authorization and Board approval and oversight of expenditures.

Two charges made by the Fire District Treasurer at local restaurants, for the Vigilant Ladies Auxiliary, were made by the Treasurer at the direction of a Fire Commissioner and have been determined an inappropriate expenditure and will not be repeated in the future.

The responsibility to limit the expenditure of District funds to firefighting purposes and other costs that are necessary and allowable by law is one that will be required of all members of the Board of Fire Commissioners and fire chief.

The completion date for the District’s Travel Manual and further modifications with expressed usage and oversight to the “Chief’s Operational Expenditures” will be completed by June 11, 2013.

Recommendation # 4: *The Treasurer should make disbursements to vendors only as directed by the Board on the abstract of claims approved for payment.*

We acknowledge that the audit report has detailed instances of duplicate payments made to vendors based on vendor statements and not original invoices. We also acknowledge the fact that the audit report has disclosed instances of payments made which were not listed on the abstract (claims to be audited by the Board) and therefore we were not aware they were paid by the Treasurer.

As stated in Recommendation # 2, the Board will develop a comprehensive policy and procedure to address all of the required Treasurer’s duties and activities, which will include the appropriate review of all claims for payment in terms of the nature of the purchase, that the amounts represent actual and necessary District expenses and are in compliance with statutory requirements. The policy and procedure will state that the presented abstract of claims will be inclusive and complete with all required claims and payments accounted for.

The development and implementation of said policy and procedure will be the responsibility of Commissioners and Treasurer. The policy and procedure will be developed and implemented by May 14, 2013.

Recommendation # 5: *The Board should limit the number of credit cards in use and carefully review all purchases made with District Credit Cards.*

The audit report findings state that credit card payments appeared questionable, improper, or unnecessary throughout the audit’s timeframe. Based on the information detailed in the report showing a significant number and amount of the charges being made prior to three of the Fire Commissioners being on the Board, it is not possible to provide information as to why there was such an apparent lack of oversight regarding the utilization of Fire District Credit cards.

Withstanding, the current practice of the Board is to review every credit card statement on a monthly basis or when received, to assure the legitimacy of charges for appropriate Fire District purposes. We will be developing a more detailed and comprehensive credit card policy which will require detailed

explanations and justifications for purchases made, and the credit card statements will be reviewed by all five members of the Board prior to the monthly Board meeting. The development of the revised credit card policy will be completed by Commissioners with the assistance of Treasurer. Commissioners will be responsible for the implementation of the policy and adherence to the same by all Fire Commissioners. The date of completion and implementation will be June 11, 2013.

Recommendation # 6: *The Board shall review the appropriateness of expense reimbursements, payments to the Treasurer and purchases made on the District's credit cards and seek reimbursement from responsible officials for any personal, unauthorized or inappropriate activity.*

The board will review all occurrences of possible misuse of district credit cards and/or unauthorized personal services or benefits as reflected in the Audit with our Fire District's Attorney. As appropriate and on advise of our attorney, the district will make demand for these funds and pursue legal follow thru as necessary. The Commissioner Board, with assistance from the fire district attorney, is responsible for follow up on these purchases and will make a decision and demand as required before June 11, 2013.

Recommendation # 7: *The Board should pay outstanding credit card balances in a timely manner to ensure that interest and/or late fees are not imposed.*

The audit report noted the District incurred interest and penalties totaling \$3,297; primarily from the late payment of credit-card bills. Our previous Treasurer, who resigned from her position in December 2012 for personal reasons, advised the Board that the previous practice and procedure regarding credit cards was for each Commissioner to review their individual credit card statements for accuracy, and then forward the statements to the Treasurer for proper accounting and payment of such statements. The previous Treasurer stated that she did not timely receive many of these individual statements and the problem was compounded as each credit card was billed separately to each individual statement.

The delay in reviewing each Commissioner's statement and the delay in returning them to the Treasurer caused a frequent late payment of many credit card bills, thus incurring late payment fees and penalties on a recurring basis. The Board changed banking institutions and now receives a consolidated bill which displays the charges for all credit cards on the consolidated bill so there are no longer individual credit card bills that have to be paid. There have been no late charges since this change in banking institutions has been effected.

We also arranged a change in the due date of our credit card payments which coincides with our monthly meeting dates so the consolidated credit card bill can be reviewed, approved and paid prior to the due date each month. This has effectively eliminated the possibility of us incurring any further late fees or penalties on the credit card accounts. Implementation has already been achieved and Commissioners as well as Treasurer will be responsible for maintaining the proper and timely payment of the credit card balances.

Recommendation # 8: *The Board should seek reimbursement for three duplicate payments and two fraudulent charges with the District's credit cards.*

The board will review all occurrences of possible misuse of district credit cards and/or unauthorized personal services or benefits as reflected in the Audit with our Fire District's Attorney. An attempt had been made to seek reimbursement for two overseas fraudulent uses of a district credit card but no

reimbursement was made. As appropriate and on advise of our attorney, the district will make demand for these funds and pursue legal follow thru as necessary.

Recommendation # 9: *The Board should periodically review the canceled check images received with the monthly bank statement, comparing the images with the abstracts and audited claims.*

The Board agrees this is a sound recommendation and one that will further enhance our accountability and ensure proper disbursement of funds to the appropriate vendors. It will ensure that the abstract is accurate and audited claims are properly paid. This will be included as a component of the comprehensive policy and procedures being developed for the Fire District Treasurer's duties, and the review of the canceled check images will be conducted by the Chairman of the Commissioner Board. Implementation will be made on or after May 14, 2014. In addition, our CPA firm that conducts an annual audit of the District's finances will be requested to specifically address this recommendation and incorporate this monitoring as a part of their audit.

Recommendation # 10: *The Board should require that the Treasurer prepare and present written monthly reports to assist in monitoring the District's financial activity.*

The Board agrees with this recommendation as being a necessary function and duty of the Fire District Treasurer which will assist the Board of Fire Commissioners in fulfilling their duties and responsibilities. This will allow us to maintain a clear picture of our financial status and activity, and also to ensure that we are properly funded with the necessary financial resources to meet our known obligations throughout the year and better prepare for emergent expenditures that may occur.

As stated in recommendations # 2 and # 4, we will be developing a comprehensive policy and procedure to address the required Treasurers duties and activities, which will include the appropriate preparation and presentation of written monthly reports to the Board.

In light of our current Treasurer being newly appointed this year (our previous long term Treasurer had decided to not seek re-election), he is already registered to attend a Treasurer Training Program in April 2013. The Chairman of the Board will complete a Fire District's Treasurer's on-line web-based Workshop. This on-line training program will be completed by May 2013. It is felt that this additional training will be advantageous in gaining a more in-depth understanding of the scope of the Fire District Treasurer duties and responsibilities and also better prepare the Chairman to ensure the District is in compliance with District Treasurer's responsibilities.

It will be the responsibility of the Chairman of the Board to ensure these reports are prepared and presented to the Board on a monthly basis.

Recommendation 11: *The Board should discontinue the practice of appointing a Commissioner to perform the duties of a purchasing agent.*

We are in agreement that the position of the Director of Purchasing (Purchasing Agent) cannot be held by a member of the Board of Fire Commissioners, as stated in Town Law N.Y. TOWN. LAW § 174 (2-a) "If the fire district commissioners so determine, the duties of the director of purchasing may be combined with the duties of any other fire district officer or employee except members of the board of fire district commissioners and the fire district treasurer. The fire commissioners of any fire district in which the office of director of purchasing shall have been established may adopt a resolution abolishing such office, and upon the expiration of the term of office of the incumbent or

such other time as may be set forth in the resolution, such office shall be abolished and no successor shall be appointed.”

A resolution passed (4 in favor – 1 opposed) at the April 9, 2013 Fire District Commissioner’s meeting to abolish the position of the Purchasing Agent, a position previously held by a Fire Commissioner. The abolishment of the position will bring us into compliance with Town Law and is now in compliance with the recommendation of the OSC Audit.

Recommendation # 12: *The Board should ensure that the Treasurer prepare and file the required 2011 annual financial report with the Office of the State Comptroller. Future reports should be filed within 60 days of the close of the fiscal year.*

The new Treasurer is aware of this requirement and has committed to comply with the mandate. This duty has been added to the District Treasurer’s annual Performance Workplan. In addition, this requirement has been set for an automatic call-up for compliance update at every February Commissioner Board meeting. As a further check/balance, this requirement has been added to the District’s CPA firm audit report to confirm annual compliance.

Recommendation # 13: *The Board should ensure that the Treasurer prepares the appropriate returns and remits payroll taxes to the IRS and New York State in a timely manner.*

The Board agrees with this recommendation. This responsibility has been added to the Performance Workplan of the Treasurer’s position. In addition, it has also been added as a call-up for the District Secretary for every Commissioner meeting for quarterly report update from the Treasurer for that meeting and acknowledgement for compliance. One commissioner has been designated for providing oversight and guidance for the staff District positions who will maintain oversight for compliance.

Recommendation # 14: *The Board should develop procedures to ensure that any future grants awarded to the District are properly monitored and that reimbursements are submitted in a timely manner.*

A detailed policy is being written which provides specific guidance and instruction on the manner and method that grants are: pursued, application approval process, report on approval process, grant administration, purchases and FEMA reimbursement, and close out procedures. A Classification file system on every grant will be maintained with compartmentalization to ensure uniformity for all grants. One commissioner will have specific oversight for the grant process and will report on every grant status at the monthly Commissioner Board meetings. In addition, all grant approvals will be posted on the District’s web page. The District will send a cadre of personnel to FEMA training on the application, approval and administration process.

Recommendation # 15: *The Board should contact FEMA to determine if the District can submit reimbursement claims for the SAFER and AFG grants.*

FEMA was contacted in reference to the recommendation to determine if the grants, where a reimbursement from the District was not timely requested; we were advised that the active status of the grant had lapsed and is considered inactive. Therefore, FEMA was not able to re-open the grants due to inactivity and could not reimburse the District for funds that were not applied for reimbursement.

The District will review the process and reasons why these grants were not timely acted upon and determine if person(s) who acted as grant administrators and received remuneration to administer the grant were in default of their responsibility and therefore are liable for repayment of the administrator's fee or other sanctions. This issue will be presented to the Fire District's Attorney. As appropriate and on advise of our attorney, the district may make demand for these funds and pursue legal follow through as necessary.

Recommendation # 16: *The Board should seek reimbursement from the two volunteer firefighters who received tuition assistance payments that did not meet the SAFER grant requirements.*

The board will review all occurrences of possible misuse of district unauthorized personal services or benefits as reflected in the Audit with our Fire District's Attorney. It appears at least two individuals received tuition assistance from these grants who were/are not entitled to have received such funds. As appropriate and on advise of our attorney, the district may make demand for these funds and pursue legal follow through as necessary.

Recommendation 17: *The Board should monitor cell phone usage and evaluate the necessity of providing cell phones to officials.*

We acknowledge the findings contained in the audit report, "District officials did not provide sufficient oversight by periodically reviewing cell phone usage. The Treasurer told us that the portion of the monthly bill that contains detailed activity by user is always shredded".

In reference to the approximate amount the District paid from January 1, 2010 to August 31, 2012 there is no dispute that the amount during the period was excessive. This issue was addressed over several months as referenced in the minutes of the Board of Fire Commissioners, and over time the number of Fire District cellular phones has been reduced, along with a change in service providers. Our current charges for cellular phone service are reduced approximately 80% from what they were at the beginning of the period examined, which has resulted in a substantial cost savings.

Additionally, the current cell phone billing records are now being retained on a one year rotating basis, meaning that at the retention point of one full year's records we will replace the oldest record with the most current billing information to ensure that we have a complete 12 month record of detailed billing information for review. We also will monitor the usage of Fire District provided cellular phones to ensure that the usage is in compliance with our established policy and that personal usage is kept to a minimum. Commissioners and Treasurer will be responsible for maintaining and updating these records on an on-going basis.

Closing Statement:

In closing, it is acknowledged that West Seneca Fire District # 6 is required to employ sound financial management procedures and oversight. We also concur that the overall goal of the OSC Audit was to assess the adequacy of the internal controls put in place by the Board of Fire Commissioners to safeguard District assets.

The Board of Fire Commissioners accepts responsibility as detailed in the audit report for those instances in which the District assets were not properly safeguarded which has resulted from a lack of proper oversight of the management of those resources.

We are in agreement with the recommendations in the audit report, and feel that our corrective action plan does address each of the recommendations in a fiscally and ethically responsible manner. We recognize the OSC for their guidance, assistance and instruction that has been offered to us throughout the process; while completing this audit report, we believe our Fire District and the residents of our community will benefit in a significantly positive direction as a result.

Signed:

David Klawitter, Chairman
Board of Fire Commissioners
West Seneca Fire District #6
666 Main Street
West Seneca, New York
14224

Date: April 12, 2013

APPENDIX D

AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess the adequacy of the internal controls put in place by officials to safeguard District assets. To accomplish the objective of the audit and obtain valid audit evidence, we interviewed officials and examined records and reports provided by the Treasurer for the period January 1, 2009 through November 28, 2012. Our procedures included the following steps:

- We reviewed the District’s code of ethics, policies and board minutes.
- We reviewed the Treasurer’s records to determine if they were complete, accurate and up-to-date. We also determined if proper bank reconciliations were performed, and whether financial reports were prepared and filed as required.
- We reviewed all payments (including credit card activity) from January 1, 2010, through August 31, 2012, (1,090 checks totaling \$1,708,730) to determine if the transactions were reasonable, necessary, and included proper substantiation. We documented any questionable payments identified.
- We reviewed credit card purchases from January 1, 2009, through December 31, 2009, totaling \$33,374 and determined if this activity was reasonable, necessary, and included proper substantiation. We documented any questionable payments identified.
- We reviewed all receipts provided to us by the Fire Chief for disbursements from his “coffee fund” from January 1, 2010, through June 30, 2012.
- We reviewed bank statements from January 1, 2009, through August 31, 2012, to identify deposits that included personal checks payable to the District from District officials. We interviewed these officials to determine the purpose for the payments.
- We reviewed bank statements from January 1, 2009, through August 31, 2012, to identify electronic payments made for Federal and New York State employment taxes.
- We reviewed IRS form 941, New York State form NYS-45, and late filing letters from January 2009 through August 2012 and traced amounts on these forms to payments made by the District. We identified payments for penalties resulting from late filing.
- We reviewed grant applications, award documentation, and disbursements related to four grants.
- We reviewed bank statements from January 1, 2008, through August 31, 2012, to identify electronic deposits from FEMA for grant reimbursements. We traced these deposits to disbursement activity related to the grants.

- We analyzed the October 6, 2012, cellular telephone billing statement to identify the users, services provided, and the number of calls, text messages, and data usage. We performed a limited, judgmental test to trace numbers called or texted to known District numbers, cellular telephone numbers, and home telephone numbers.
- We interviewed officials to determine if the Board contracted with an independent accountant to audit the Treasurer's financial records.

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

APPENDIX E

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