



Seaford Fire District Length of Service Award Program

Report of Examination

Period Covered:

January 1, 2013 — March 31, 2014

2014M-319



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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

January 2015

Dear 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 Commissioner 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 the Seaford Fire District, entitled Length of Service Award Program. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law.

This audit's results and recommendations are resources for local government officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller
Division of Local Government
and School Accountability*

Introduction

Background

The Seaford Fire District (District) is a district corporation of the State, distinct and separate from the Town of Hempstead and Nassau County, in which it is located. An elected five-member Board of Fire Commissioners (Board) governs the District and is also responsible for the District's overall financial management, including overseeing the District's Length of Service Award Program (LOSAP).

The District's 2014 operating budget is approximately \$1.8 million, funded primarily with real property taxes. As of December 31, 2013, the District's LOSAP assets totaled approximately \$1.3 million. The District's contribution for the 2013 service award program year was \$113,300.

The Seaford Fire Department (Department) is a not-for-profit organization whose volunteer firefighters (members) provide approximately 12,000 District residents with fire protection and emergency services over an area of approximately three square miles. There are 73 members participating in the District's LOSAP.

Objective

The objective of our audit was to examine the District's controls over its LOSAP. Our audit addressed the following related question:

- Did the Board properly administer the District's LOSAP?

Scope and Methodology

We examined the District's internal controls over its LOSAP. We reviewed records and reports for the period January 1, 2013 through March 31, 2014.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit is included in Appendix C 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 B, have been considered in preparing this report. District officials generally agreed with our recommendations and indicated they planned to initiate corrective action.

The Board has the responsibility to initiate corrective action. Pursuant to Section 181-b of the New York State 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. The Board should make the CAP available for public review in the District Secretary's office.

Length of Service Award Program

The District sponsors and funds a defined-benefit LOSAP, which is intended to facilitate the recruitment and retention of active volunteer firefighters by providing them with a monthly pension-like benefit based upon their years of firefighting service to the District. Generally, upon reaching age 60, participants in the District's LOSAP receive a benefit of \$20 per month for each year of firefighting service, with a maximum benefit of \$800 per month.

A year of firefighting service is credited to an active volunteer firefighter each year if the firefighter earns 50 service award points. Points are granted for performing certain activities, in accordance with a system (Point System) established by the LOSAP's sponsor. Activities for which points may be granted are specified in General Municipal Law (GML).¹ However, the District, as the LOSAP sponsor, does not have to designate all of the activities specified by GML as activities for which points may be granted.

Annually,² each volunteer fire company is required to submit a certified list to the Board, identifying all of the fire company's volunteer members who earned at least 50 points during the preceding year. The Board is required to review the list and, upon approval, each member who earned 50 points is credited with a year of firefighting service.

The District is required to adopt standards and procedures for administering its LOSAP. Each participating fire company is responsible for maintaining records of individuals' point accumulations, as prescribed by the District. The District should ensure that complete and accurate records of individuals' activities under the point system are prepared and maintained in accordance with its standards and procedures. Additionally, when volunteer firefighters are also District employees, GML prohibits granting LOSAP points to those individuals for activities performed during their regularly scheduled work hours.

The District's Point System is not consistent with GML. District officials did not implement standards and procedures to ensure that the records maintained for activities performed under the Point System were accurate and complete. District officials also did not ensure that District employees were not granted LOSAP points for performing activities as volunteer firefighters during their regularly scheduled work hours. Our review of LOSAP records for 23 of the

¹ See Appendix A for GML criteria regarding LOSAP activities

² On or before March 31

District's 73 LOSAP participants³ showed that none of these 23 volunteer firefighters received accurate LOSAP points. In addition, three volunteer firefighters who are also District employees, were incorrectly granted LOSAP points for performing activities during their regularly scheduled work hours.

Point System Compliance

The District's Point System must include activities specified in GML, such as participating in department responses and training courses, serving in an elected or appointed position, attending stand-bys or sleep-ins, teaching fire prevention classes and attending certain meetings, drills or miscellaneous activities as defined in the law. GML specifies the number of points that can be granted each time an activity is performed and, in most instances, the maximum number of points that can be earned for performing a given activity over the course of a year. The District does not have to designate all of the activities specified in GML as activities for which points may be granted.

The District's adopted Point System covers seven activities: training, holding an elected or appointed position, attending meetings, participating in Department responses and attending drills and miscellaneous activities. The Point System also awards points for line-of-duty disability. However, the District's Point System is not consistent with GML because volunteers did not receive the correct amount of points for some activities. In addition, volunteers received points for other permissible activities which were not included in the Point System.

Participation in Department Responses – When a fire department provides fire protection or other emergency services, it is considered a department response. If the District's Point System includes participating in department responses as an activity for which points may be earned, GML requires the District to grant 25 points to volunteers for responding to the minimum number of fire calls and an additional 25 points for responding to the minimum number of EMS calls (i.e., “emergency rescue and first aid squad [ambulance] calls”). GML requires a volunteer to respond to a minimum number of calls to earn points. For example, if the fire department responds annually to 500 or fewer fire calls, then a volunteer firefighter must respond to at least 10 percent of the fire calls to receive points. The same percentage apply to EMS calls.

The District's Point System did not offer the correct amount of points for fire calls or EMS calls because members were awarded 25 points for participating in at least 10 percent of all Department responses,

³ See Appendix C for detailed methodology

rather than receiving 25 points for responding to the minimum number of fire calls and another 25 points for responding to the minimum number of EMS calls.⁴ Our review of 2013 LOSAP records for 23 of the District's 73 LOSAP participants showed that three of the 23 individuals received the proper amount of points. The remaining 20 individuals did not receive the proper amount of points. They each participated in more than 10 percent of the annual number of fire calls and more than 10 percent of the EMS calls. Therefore, these 20 individuals would have been entitled to 25 points for fire calls and an additional 25 points for EMS calls, for a total of 50 points. However, because the Point System did not comply with GML, these 20 volunteers only received 25 points.

District officials told us that they believe that, as long as volunteer firefighters follow the Department's by-laws requiring that they participate in 20 percent of the combined fire and rescue calls and 50 percent of other scheduled duties as required by the chief, they would earn sufficient points that would result in a full year of service credit. However, by offering fewer points for participation in Department responses, volunteer firefighters have to participate in other activities to earn the annual LOSAP service credit.

Training and Drills – The District has adopted a Point System that awards volunteer firefighters points for participating in training courses and drills. According to GML, volunteer firefighters may earn up to 25 points for attending training courses, with points granted according to the length of the training.⁵ For example, volunteers attending training courses that are less than 20 hours of duration receive one point per hour, for a maximum of five points, and volunteers attending drills lasting at least two hours are awarded one point per drill, for a maximum of 20 points.

The District's Point System was not in compliance with GML. Volunteers are awarded only one point per training night and one point per drill, regardless of the number or duration of each activity. Based on our review of the District's 2013 LOSAP records for 23 volunteer firefighters, the District did not grant appropriate credit to 14 of these individuals, including eight individuals that should have earned the maximum 25 points for training based on GML criteria but instead were credited with 12 to 24 points. The other six individuals earned less points than they were entitled to.⁶

⁴ In 2013, the Seaford Fire Department responded to 190 fire protection calls and 406 EMS calls, which, according to the GML, requires volunteers to attend a minimum of 10 percent of each type of call in order to earn LOSAP points.

⁵ See Appendix A for details on how points may be granted for training courses

⁶ One individual received five points instead of seven, two individuals received three points instead of eight, one individual received five points instead of eight, one individual received eight points instead of 13, and one individual received 14 points instead of 19.

In addition, the District did not grant any points to the 23 volunteers for attending drills under the drills category. Instead, the District improperly granted one to three points in the training category for attending three drills. Based on GML criteria, the District should have granted 10 volunteers with points for participating in drills. Five volunteers should each have earned three points for attending three qualifying drills. Two volunteers should each have earned two points and three should have each earned one point for attending one two-hour drill.

Sleep-ins and Stand-bys – GML allows the District’s Point System to award points for participating in a sleep-in or stand-by. Volunteer firefighters may earn up to 20 points for participating in these activities, earning one point for each full-night sleep-in and one point for each stand-by, defined as a line-of-duty activity lasting for four hours and not falling under any other LOSAP category.

The District chose not to include this activity in its adopted Point System. Therefore, members would not be able to earn LOSAP points for these activities. However, we found that the District awarded 17 of 23 volunteers reviewed with from one to 10 points each, for a total of 59 points, for participating in any stand-by, regardless of its duration. Had the District included stand-bys as an eligible activity in its Point System, and had the District properly awarded points for only those stand-bys lasting at least four hours, only 14 of the 17 volunteers should have received from one to four points each, for a total of 27 points. Because the District awarded points for this activity that is not eligible under the District’s adopted Point System, volunteers may have received LOSAP service credit to which they were not entitled.

Public Education and Miscellaneous Activities – GML allows the District to award volunteers points for serving in an elected or appointed position, teaching fire prevention classes and attending certain meetings and certain miscellaneous activities. GML allows volunteers to earn up to 15 points for participating in miscellaneous activities and up to five points for participating in teaching fire prevention classes. The District’s Point System included teaching fire prevention classes as a miscellaneous activity. However, under GML, teaching fire prevention cannot be treated as a miscellaneous activity but may be included as a separate category.

The District awarded 12 of 23 volunteers a total of 15 points for teaching fire prevention classes, correctly identifying these points as public education and not miscellaneous, as required by GML. However, in order for public education to be an activity eligible for

points, the District would have to include this activity in its adopted Point System, which it did not.

District officials believed that the Point System was consistent with GML and attributed these inconsistencies to a lack of awareness of GML requirements. District officials told us that they assumed the software company had configured its program to include only those categories in the District's Point System. Because the District's Point System differed from GML and points were not awarded as intended, the District may not have properly awarded LOSAP service credit to volunteer firefighters.

Documenting and Monitoring

District officials should ensure that records of individuals' activities under the Point System are complete, accurate and properly documented. Participation in activities for which points may be granted should be accurately tracked and recorded during the year. Periodic reports should be compiled and presented to Department officials and members for their review and reconciliation.⁷ District officials did not ensure that points accumulated were properly documented and accurate.

Periodic Review – The District has established procedures over LOSAP whereby a biometric finger reader matches fingerprints and badge numbers to record the in and out times of members' activities. The District's Fire House Maintainer (Maintainer) is responsible for downloading the finger reader data into the LOSAP software and monitoring attendance. The Department Chief is responsible for making any manual entries for those instances where the biometric finger reader is not used and ensuring that attendance for all members is recorded and accurate.

We found that the Maintainer is often the person entering manual attendance information. The Maintainer does not generate periodic reports and neither the Department Chief nor the members ever verify that the LOSAP point records are accurate. For example, we found that the LOSAP records did not total points in the meetings category correctly, resulting in 22 of the 23 volunteers not receiving the correct number of points for 2013. The District did not have attendance records for the remaining volunteer. According to the records reviewed, 21 volunteers were credited with one to 10 points each for attending meetings. Twelve of these volunteers should have been credited with one or two points each and nine volunteers should not have received any points. One additional volunteer should have been credited with one point, where the District did not credit him with any points. Because neither the members nor Department officials

⁷ Department officials are responsible for recording the number of points earned and members should review the points recorded for completeness and accuracy.

periodically verify that LOSAP records are accurate, they cannot be assured that all members were correctly credited with points earned. District officials told us that they were unaware of this problem and attributed it to a software issue.

Reconciliation – Annually, the Department is required to submit a list to the Board identifying all of the Department members who earned at least 50 points during the preceding year. The Board is required to review the list and approve the final certification, at which time each member listed who earned 50 points is credited with a year of firefighting service.

At the end of the year, the District’s procedure is to have the Maintainer prepare the annual summary report of LOSAP points and the census report and present it to the Commissioner overseeing LOSAP. The Commissioner told us that he reconciles the annual census report to the summary report to verify that members who earned at least 50 points received a year of LOSAP service credit. However, we found that the 2013 census report had not been reconciled to the summary report. The 2013 annual census report granted service credit to six members who were not listed in the summary report. Additionally, two of the 23 volunteers received a year of service credit on the census report even though the summary report showed that they had not earned the minimum 50 points required.⁸ Because no one properly reconciled the LOSAP records to the annual census report, the Board cannot be certain that volunteers are receiving the appropriate amount of LOSAP service credit to which they are entitled.

Elected or Appointed Positions – GML generally authorizes up to 25 points for completing a one-year term in an elected or appointed position, or one point per meeting for volunteer firefighters elected to serve as a delegate to a firefighters’ convention. Elected or appointed positions consist of members serving as line officers, department or company officers, and a fire company or department president, vice president, treasurer and secretary.

The District’s Point System identifies company officers as lieutenants, captains and chiefs and establishes points for each position. Additionally, the Point System identifies delegates to eight specific conventions as eligible to earn one point per meeting. However, the District did not award any points in this category. Based upon our review of 2013 LOSAP records for 23 volunteers, four of whom held an elected or appointed position, we determined that these four

⁸ Our review of the LOSAP records for these individuals and subsequent recalculation of their points showed that they did each earn 50 points or more and were, therefore, entitled to the year of service credit.

members were not awarded a combined 40 points⁹ to which they were entitled. While District officials provided no explanation as to why these points were not properly awarded, members' yearly service credits were not affected by these discrepancies.

District Employees as Volunteer Firefighters – When an active volunteer firefighter is also a paid employee of the District, GML prohibits that individual from earning points for activities performed during regularly scheduled work hours. During our audit period, the District's three part-time employees, serving as volunteer firefighters, each participated in 45 to 87 Department responses on days on which they were scheduled to work. However, the District has not designed its Point System to prevent employees serving as active volunteer firefighters from earning points for Department responses and other activities attended during their regularly scheduled work hours. Despite this deficiency, our review of LOSAP records for these three individuals showed that they did attend the minimum number of fire and EMS calls outside of their regularly scheduled work hours to earn the 25 LOSAP points for these categories.

As a result of these deficiencies, volunteer firefighters are not receiving correct LOSAP points for qualifying activities. Therefore, they may not be receiving accurate LOSAP service credit, which may result in the potential loss of future benefits or in the District incurring more LOSAP costs than necessary.

Recommendations

The Board should:

1. Review and amend the District's Point System as necessary to ensure it is consistent with GML.
2. Ensure that the Point System is applied in a manner that is consistent with GML.
3. Annually review and approve all points earned.

District officials should:

4. Ensure that all points earned throughout the program year are adequately tracked, accurately recorded and periodically reviewed and reconciled.
5. Ensure that accurate periodic reports of the firefighters' activities and points earned are prepared for the members' and Board's review.

⁹ Two captains did not receive 15 points each, and two company officers did not receive five points each.

6. Implement standards and procedures to ensure that points are not awarded to employees also serving as active volunteer firefighters or for alarms and other activities attended during their normally scheduled work hours.

APPENDIX A

ADDITIONAL LOSAP INFORMATION

GML provisions for awarding LOSAP points are summarized as follows:

- Training Courses: 25 points maximum
 - o Courses under 20 hours duration – one point per hour, with a maximum of five points
 - o Courses 20 to 45 hours duration – one point per hour for each hour over the initial 20 hours, with a maximum of 10 points
 - o Courses over 45 hours to 100 hours duration – 15 points per course
 - o Courses over 100 hours duration – 25 points per course
- Drills: One point per drill (minimum two-hour drill), with 20 points maximum
- Sleep-ins and stand-bys: One point per each qualifying event, with 20 points maximum
- Elected or appointed position: 25 points maximum for a year in the position
- Meetings: One point per meeting for attending official fire company meetings, with 20 points maximum
- Participation in Department responses: 25 points for meeting the minimum number of calls based on a percentage of the total number of calls the Department responds to annually
 - o 25 points for fire calls (i.e., all calls other than EMS calls)
 - o 25 points for EMS calls (“emergency rescue and first aid squad [ambulance] calls”)
- Miscellaneous activities: One point per activity for inspections and other activities covered by the Volunteer Firefighters’ Benefit Law and not otherwise listed, with 15 points maximum
- Disability: Five points per month for certain line-of-duty disabilities
- Teaching fire prevention courses: One point per class, maximum of five points

APPENDIX B

RESPONSE FROM DISTRICT OFFICIALS

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

SEAFORD FIRE DISTRICT
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January 14, 2015

Mr. Ira McCracken
Chief Examiner
Division of Local Government
And School Accountability
Office of the State Comptroller
NYS Office Building
Room 3A10, Veterans Memorial Highway
Hauppauge, NY 11788-5533

Re: Report of Examination, Seaford Fire District LOSAP, 1/1/2013-3/31/2014, 2014M-319;
Fire District Response and Corrective Action Plan

Dear Mr. McCracken:

The Board of Fire Commissioners has reviewed the draft of the above examination of the district's Length of Service Award Program ["LOSAP"]. The Board would like to submit this communication as its response to the draft report and corrective action plan to address the findings in the report.

The Board accepts the findings of this examination and concurs with its recommendations.

The correction action plan of the Board in response to the findings shall be to adopt an amended LOSAP Point System which conforms with the parameters set in General Municipal Law §217 and to work with the district's computer consultant to make the software adjustments necessary so that the amended LOSAP Point System will be integrated into the computerized attendance recording and monitoring system used by the fire district.

The Board will annually review and approve all points earned under the program. The Board will review the system used to track points in order to ensure that all points earned

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throughout the program year are adequately tracked, accurately recorded and periodically reviewed and reconciled. The Board will see that staff prepares accurate periodic reports of the firefighters' activities and points earned. The Board will implement standards and procedures to ensure that points are not awarded to employees, also serving as active volunteer firefighters, for alarms and other activities attended during their normally scheduled work hours.

The Board would like to thank the OSC personnel who conducted this examination for their professionalism, thoroughness and courtesy displayed in working with our personnel.

Sincerely yours,

SILVIO BELLISSIMO
Chairman
Board of Fire Commissioners

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

We interviewed appropriate District officials to obtain an understanding of the organization and the accounting system. We reviewed pertinent documents, such as District policies and procedures manuals, financial records and reports, and Board minutes. Further, we reviewed the District's internal controls and procedures over the computerized financial databases to ensure that the information produced by such systems was reliable.

After reviewing the information gathered during our initial assessment, we evaluated the District's internal controls for the risk of potential fraud, theft or professional misconduct. We then decided on the reported objectives and scope by selecting for audit the area most at risk. We selected the LOSAP for further audit testing. To accomplish the objectives of this audit and obtain valid audit evidence, our procedures included the following:

- We reviewed the District's adopted LOSAP Plan Document and Board resolution adopting the program to identify the activities for which volunteer firefighters could earn service points.
- We reviewed Board minutes and interviewed District officials and staff to determine the process used to track and record activity points and award annual service credits and to determine whether the Board approved a list of members who earned annual service credits.
- We compared the District's Point System to GML requirements for compliance.
- We reviewed the 2013 annual census report to determine that there were 73 active members participating in the LOSAP. We then used a random number generator to randomly select one-third of the participating elected or appointed officers and one-third of the remaining participating members for a total sample of 23 members. We reviewed all 2013 LOSAP records for the 23 members selected to determine the number of points awarded for each qualifying activity and to assess compliance with GML.
- For the 23 members selected, we reviewed and re-calculated each member's service points for each of the District's LOSAP activities to determine whether the District's LOSAP reports were accurate and to verify that the District properly awarded annual service credits.
- We reviewed the 2013 manual and electronic time records for the District's three part-time employees who are also volunteer firefighters participating in the District's LOSAP. We compared these time records to the 2013 dispatch records for the Department's responses to fire and EMS calls and to the District's LOSAP records to determine whether these employees earned LOSAP points for participating in Department responses during their regularly scheduled work hours.

We conducted this performance audit in 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 D

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