



Length of Service Award Programs

2014-MS-1



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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

February 2015

Dear Fire District and Municipal 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 governing board 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, entitled Length of Service Award Programs. 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 officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

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



State of New York Office of the State Comptroller

EXECUTIVE SUMMARY

New York State General Municipal Law (GML) Article 11-A, Section 217 states that one year of firefighting service must be credited under a service award program for each calendar year after establishment of the program in which an active volunteer firefighter accumulates at least 50 points. Points must be granted for the performance of certain activities in accordance with a system adopted by the program sponsor. A program sponsor may include in its point system activities listed in GML such as training courses, drills, sleep-ins and stand-bys, elected or appointed positions, attendance at certain meetings, participation in department responses, certain miscellaneous activities and teaching fire prevention classes. Program sponsors are not required to include all of these activities in their point systems. However, for the activities they choose to include, GML, in most instances, specifies the maximum number of points that a volunteer firefighter can earn each time an activity is performed and the maximum number of points that can be earned for performing each activity over the course of a year.

Annually each fire company must furnish a list to the fire district or municipal governing board identifying all of their volunteer firefighters who earned 50 points during the preceding year. Upon approval of the list by the governing board, each volunteer on the list must be awarded a year of Length of Service Award Program (LOSAP) service credit. An active volunteer whose name does not appear on the approved certified list shall have the right to appeal within thirty days of posting of this list.

Scope and Objective

The objective of our audit was to determine if fire districts and municipalities were awarding LOSAP service credits to volunteer firefighters accurately for the period January 1, 2012 through March 31, 2014. Our audit addressed the following related questions:

- Do fire district and municipal LOSAP point systems comply with GML?
- Has LOSAP service credit been accurately awarded to volunteer firefighters?

Audit Results

We found that fire districts and municipalities are not awarding LOSAP service credit accurately. Specifically, four of 10 fire districts and municipalities we audited had adopted LOSAP point systems that were not in compliance with GML, and one other municipality applied its point system in a manner that is inconsistent with GML. Additionally, four of 10 fire districts and municipalities did

not award accurate annual LOSAP service credits due to calculation errors and lack of oversight. As a result, we identified a total of 36 volunteer firefighters who did not receive appropriate LOSAP service credit. Of these 36 volunteer firefighters, 32 should have received one year of LOSAP service credit but did not, and four should not have received one year of LOSAP service credit but did.

Comments of Fire District and Municipal Officials

The results of our audit and recommendations have been discussed with fire district and municipal officials, and their comments, which appear in Appendix B, have been considered in preparing this report.

Introduction

Background

New York State’s system of fire protection is complex. Fire protection may be provided directly by a municipality (other than most towns) or a fire district. In many towns, fire protection is provided under a contract between the town and a fire company or fire department located within a fire protection district. The firefighters who provide fire protection may be either paid employees or volunteers. Fire districts and municipalities that rely on volunteer firefighters (volunteers) have the option to offer pension-like benefit programs to facilitate the recruitment and retention of active volunteers. Our audit focuses on these programs.

New York State General Municipal Law (GML) allows municipalities and fire districts to establish and maintain a Length of Service Award Program (LOSAP). Approximately 600 fire districts and municipalities across the State have established a LOSAP, which can be set up as either a defined contribution plan or a defined benefit plan. Active volunteers can earn LOSAP service credit up to a maximum number of years of firefighting service and generally begin receiving an unreduced service award at a set entitlement age, often between 55 and 65, as determined by the municipality or fire district sponsoring the program.

When a fire district or municipality sponsors a LOSAP, officials are required to establish a point system that complies with GML. The point system specifies how points toward LOSAP service credit will be earned by volunteers. GML establishes the activities that can be included in the point system. One such activity is participation in department responses. Other activities that can be included are training courses, stand-bys and sleep-ins, serving in an elected or appointed position, teaching fire prevention classes, attending certain meetings, drills and certain miscellaneous activities. Although a fire district or municipality can select which activities to include in its point system, in most instances GML specifies the number of points that can be granted each time an activity is performed and the maximum number of points that can be earned for performing each activity over the course of a year. However, a fire district or municipality is under no obligation to include in its point system every activity specified in GML.

Active volunteers earning 50 service award points annually must be credited with one “year of firefighting service” (LOSAP service credit). Points must be granted in accordance with the point system

established by the LOSAP sponsor. Annually,¹ each volunteer fire company is required to submit a list (certified under oath) to the sponsoring fire district’s or municipality’s governing board (Board) identifying all volunteers who earned at least 50 points during the preceding year. The Board is required to review the list and approve the final annual certification, at which time each volunteer on the list must be awarded one year of LOSAP service credit.

We audited 10 fire districts and municipalities (Sponsors) across the State that established LOSAPs: Belgium Cold Springs Fire District, East Greenbush Fire District No. 3, Holtsville Fire District, Lake Ronkonkoma Fire District, Maynard Fire District, Mechanicstown Fire District, Mechanicville Fire Department, Penn Yan Fire Department, Walden Fire District and West Seneca Fire District No. 5. In 2013, LOSAP service credit was awarded to about 54 percent of the total 869 volunteers, as shown in Figure 1.

Figure 1 – Fire District/ Municipality Statistics

District/Municipality	County	2013 Budget	2013 Total Volunteer Firefighters	2013 Volunteer Firefighters Awarded LOSAP Credit
Belgium Cold Springs Fire District	Onondaga	\$1,166,000	62	42
East Greenbush Fire District No. 3	Rensselaer	\$862,000	67	57
Holtsville Fire District	Suffolk	\$2,330,000	94	81
Lake Ronkonkoma Fire District	Suffolk	\$3,147,000	161	75
Maynard Fire District	Oneida	\$522,000	58	29
Mechanicstown Fire District	Orange	\$1,541,000	62	35
Mechanicville Fire Department	Saratoga	\$231,000	87	41
Penn Yan Fire Department	Yates	\$155,000	76	44
Walden Fire District	Orange	\$861,000	126	33
West Seneca Fire District No. 5	Erie	\$718,000	76	36
Totals		\$11,533,000	869	473

¹ On or before March 31

Objective

The objective of our audit was to determine if fire districts and municipalities were awarding LOSAP service credit accurately. Our audit addressed the following related questions:

- Do the fire district and municipal LOSAP point systems comply with GML?
- Has LOSAP service credit been accurately awarded to volunteer firefighters?

Scope and Methodology

For the period January 1, 2012 through March 31, 2014, we examined relevant documentation regarding each Sponsor's LOSAP, including policies and procedures, bylaws, Board minutes and other documents applicable to our audit objectives. We compared the Sponsors' point systems to GML requirements. We also compared the point systems against the software systems maintaining LOSAP point accumulations and the reports from that software. We reviewed and compiled attendance documentation for all volunteers or a sample of volunteers at each Sponsor for the 2012 and 2013 calendar years. We tested this documentation against the supporting documentation and the Board-approved list of volunteers receiving LOSAP service credit to determine if the volunteers were receiving LOSAP service credit accurately in accordance with the point system and GML.

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 Fire District and Municipal Officials

The results of our audit and recommendations have been discussed with fire district and municipal officials and their comments, which appear in Appendix B, have been considered in preparing this report.

Point System Compliance

Fire districts and municipalities that sponsor a LOSAP are required to adopt standards and procedures in conformance with GML for administering their LOSAPs. They must also adopt a point system, compliant with GML, which specifies how volunteers will earn points towards LOSAP service credit. Therefore, the LOSAP point system must include activities specified in GML, such as participation in department responses, training, drills and miscellaneous activities as defined in the law. The LOSAP sponsor may designate less than all the activities specified in GML as activities for which points may be granted.

We found that four of 10 Sponsors (Maynard, Mechanicstown, Mechanicville and West Seneca) had adopted point systems that were not in compliance with GML. Points were not correctly awarded for activities such as participation in department responses, drills and miscellaneous activities. A fifth Sponsor (Penn Yan) applied its point system in a manner that was inconsistent with GML. As a result, 14 volunteers did not receive accurate LOSAP credit. The other five Sponsors had point systems that were consistent with GML.

Participation in Department Responses

When a fire department answers a call for fire protection or other emergency services, it is considered a department response. If a point system includes participation in department responses as an activity for which points may be earned, GML requires a sponsor having an emergency rescue and first aid squad to grant 25 points to volunteers for responding to the minimum number of fire calls (i.e., all calls “other than emergency rescue and first aid squad calls [ambulance calls]”), and an additional 25 points for responding to the minimum number of emergency medical service (EMS) calls (i.e., “emergency rescue and first aid squad [ambulance calls]”). For either type of call, GML requires a volunteer to respond to a minimum number of calls and makes the minimum number of responses dependent on the number of calls the sponsor’s fire department responds to annually. For example, if a sponsor’s fire department responds annually to 500 or fewer fire calls, then a volunteer must respond to at least 10 percent of the fire calls to receive the points. Alternatively, if the sponsor responds annually to between 500 and 1,000 fire calls, then a volunteer must respond to at least 7.5 percent of the fire calls to be granted 25 points. The same percentages apply to EMS calls.

We reviewed the LOSAP point systems for each of the 10 Sponsors to determine if the provisions of the point system relating to participation

in department responses complied with GML. We found that the point systems of three Sponsors (Maynard, Mechanicstown and West Seneca) did not correctly award points for participation in department responses. These point systems did not offer the correct amount of points for fire calls and/or EMS calls. Specifically, we found that two of these Sponsors (Mechanicstown and West Seneca) offered less than the GML-required amount of points for fire calls and/or EMS calls. For example, West Seneca offered volunteers 15 points for EMS calls and 15 points for fire calls, 10 points less than the required 25 points for each category per GML.

Due to the inconsistencies between these point systems and GML requirements for participation in department responses, we judgmentally selected 161 volunteers² to determine whether the Sponsors awarded LOSAP service credit appropriately. We found 11 volunteers who did not receive accurate LOSAP service credit.³ These volunteers did not receive one year of LOSAP service credit because the point systems awarded fewer points than mandated by GML. If the point systems had awarded 25 points for the fire calls and 25 points for the EMS calls as required by GML, these volunteers would have had earned at least 50 points for the year and would have qualified for a year of LOSAP service credit.

Fire district and municipal officials attributed these point system issues to point systems adopted under previous Boards and a lack of awareness of the specific GML requirements. Further, these officials explained that their point systems were designed to encourage volunteers to participate in more than just department response activities. By offering less points for participation in department responses, volunteers have to participate in other activities to earn annual LOSAP service credit. Nonetheless, because of these deficiencies in the Sponsors' point systems, additional volunteers may not have received the LOSAP service credit to which they were entitled.

Drills and Miscellaneous Activities

GML allows sponsors to adopt a point system that awards volunteers points for activities other than participation in department responses. These other activities include training courses, stand-bys and sleep-ins, serving in an elected or appointed position, teaching fire prevention classes, attending certain meetings, drills and certain miscellaneous activities.

² See Appendix C for detailed methodology

³ We calculated the points the volunteers should have received according to each Sponsor's adopted point system or GML, when the adopted point system was not consistent with GML.

We found that three of the 10 Sponsors (Maynard, Mechanicstown and Mechanicville) adopted point systems that were not in compliance with GML for drills and miscellaneous activities. A fourth Sponsor (Penn Yan) applied its point system in a manner that is inconsistent with GML. Specifically:

- Penn Yan had an unwritten requirement that volunteers must attend at least six drills annually in order to qualify for and earn one year of LOSAP service credit. The effect of the unwritten requirement is to create an impermissible preference among the activities for which points may be earned, which resulted in two volunteers during our scope period not receiving appropriate LOSAP service credit.
- Mechanicstown offered two points per drill rather than one point as prescribed in GML.
- Maynard offered one point per drill, for drills lasting at least one hour. GML requires drills to last at least two hours.
- Parades are considered miscellaneous activities for the purposes of awarding LOSAP points. Mechanicstown awarded five points per parade, while GML allows only one point for each miscellaneous activity.
- Mechanicville included participation in certain department responses as a miscellaneous activity. Under GML, participation in department responses cannot be treated as a miscellaneous activity.

In light of these inconsistencies with GML, we judgmentally selected 297 volunteers to determine whether the Sponsors awarded LOSAP service credits appropriately. We found that three volunteers were not awarded LOSAP service credit appropriately. Of these three, two volunteers should have been awarded one year of LOSAP service credit, while one received one year of credit but should not have. Fire district and municipal officials attributed these issues surrounding the point system to a lack of awareness of the requirements of GML.

When a LOSAP point system is inconsistent with GML, Sponsors may not properly award LOSAP service credit to volunteers.

Recommendations

The Fire District and Municipal Governing Boards should:

1. Review their LOSAP point system and ensure it is consistent with GML.

2. Amend their LOSAP point system, as necessary, to make it consistent with GML.
3. Ensure that their LOSAP point system is applied in a manner that is consistent with GML.

Point System Accuracy

Fire districts and municipalities that sponsor a LOSAP are required to adopt standards and procedures for administering their LOSAP. Each fire company is responsible for maintaining records of volunteers' point accumulations. Fire district and municipal governing boards should ensure that complete and accurate records of the volunteers' activities under the point system are prepared and maintained in accordance with the governing boards' standards and procedures.

We found that four of 10 Sponsors (Holtsville, Lake Ronkonkoma, Mechanicville and Penn Yan) did not award accurate annual LOSAP service credit due to calculation errors and lack of oversight. As a result, 22 volunteers did not receive accurate LOSAP service credit; 19 volunteers should have received one year of LOSAP service credit but did not, and three volunteers should not have received one year of LOSAP service credit but did. Volunteers were not awarded appropriate LOSAP service credit due to several factors including inaccurately calculated and/or recorded points and a lack of oversight.

Awarding of Points

According to GML, one year of firefighting service must be credited under a LOSAP for each calendar year after establishment of the program in which an active volunteer accumulates at least 50 points. Points must be granted in accordance with a system adopted by the LOSAP sponsor.

We found that four of the 10 Sponsors (Holtsville, Lake Ronkonkoma, Mechanicville and Penn Yan) did not accurately calculate volunteers' point totals and subsequently award LOSAP service credit to volunteers who earned 50 or more points. Of the 669 volunteers we reviewed,⁴ we found that 22 volunteers were awarded inaccurate annual LOSAP service credit. According to the Sponsors' documentation, 19 volunteers earned 50 or more points; however, they did not receive one year of LOSAP service credit. Conversely, three volunteers received one year of LOSAP service credit but did not earn the required 50 points. For example:

- Holtsville did not accurately award LOSAP service credit to nine volunteers. Eight volunteers earned 50 or more points according to Holtsville records and should have received LOSAP service credit but did not. Holtsville officials explained that they were unaware that new volunteers were

⁴ See Appendix C for detailed methodology.

entitled to be awarded one year of LOSAP service credit if earned. Another volunteer was awarded one year of LOSAP service credit but did not earn it. Holtsville officials explained that they assumed the volunteer had earned enough points, as he did in previous years, to be awarded LOSAP service credit.

- Lake Ronkonkoma had seven volunteers who received inaccurate LOSAP service credit. Officials explained that these volunteers should have received one year of LOSAP service credit but did not due to a lack of oversight, including the failure to compare volunteers' earned points to the list of volunteers to be approved for LOSAP service credit.
- Mechanicville did not award LOSAP service credit because one volunteer was incorrectly awarded fewer points than he actually earned. While Mechanicville officials used a spreadsheet to input volunteers' LOSAP attendance and to calculate volunteers' total annual points, a formula error was found for calculating points for drills in one month of 2012 and 2013. As a result of this error, an incorrect total of points was calculated for the volunteer.
- Penn Yan had five volunteers who received inaccurate credit. Two volunteers each received one year of LOSAP service credit, while our calculations showed that the required 50 or more points were not earned. In addition, three volunteers did not receive one year of LOSAP service credit, while our calculations showed they earned the required 50 or more points. The failure to provide one of these three volunteers with LOSAP service credit was due to a software error requiring a higher number of department responses than necessary to earn points for participation in department responses. The failure to provide proper LOSAP service credit to the other four volunteers occurred due to the lack of oversight.

Fire district and municipal officials explained that annual LOSAP credits were not properly awarded generally because of a lack of oversight or review. As a result of these deficiencies, volunteers are not receiving accurate LOSAP service credit for qualifying activities, which may result in potential loss of future benefits.

Recommendations

The Fire District and Municipal Governing Boards should:

4. Ensure that volunteers receive LOSAP service credit when they have earned at least 50 points under the Sponsor's point system.

5. Implement standards and procedures to ensure that points are accurately awarded and recorded.
6. Periodically compare documentation of volunteers' activities with the records and reports of those activities to ensure activities are appropriately accounted for.

APPENDIX A

ADDITIONAL LOSAP INFORMATION

The 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, maximum of five points.
 - o Courses 20 to 45 hours duration; one point per hour for each hour over the initial 20 hours, 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), 20 points maximum.
- Sleep-ins and stand-bys: One point per each qualifying event, 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, 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 emergency rescue and first aid squad calls [ambulance calls]”).
 - o 25 points for EMS calls (“emergency rescue and first aid squad calls [ambulance calls]”).
- Miscellaneous activities: One point per activity for inspections and other activities covered by the New York State Volunteer Firefighters’ Benefit Law and not otherwise listed, 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

RESPONSES FROM FIRE DISTRICT AND MUNICIPAL OFFICIALS

We provided a draft copy of this global report to the 10 fire districts and municipalities we audited and requested responses. We received response letters from six units. Mechanicville Fire Department, Walden Fire District, Mechanicstown Fire District and Lake Ronkonkoma Fire District did not respond. The Districts and municipalities generally agreed with our audit report and planned to initiate corrective action.

The following comments were excerpted from the responses:

West Seneca Fire District officials said: “The audit and the recommendations have been implemented by our district in order to better serve our members and our citizens.”

East Greenbush Fire District officials said: “We appreciate the time and effort that your office has put into the Statewide Audit of the LOSAP program as it is a large portion of a Fire District’s operating budget. Hopefully, all Fire Districts in the State can benefit from the findings.”

Belgium Cold Springs Fire District officials said: “The recommendations that were made are effective ways to take positive actions to improve the implementation of the Length of Service Award Programs. We would think that there were also some positive findings that could have been reported that could be used as a learning tool to anyone reading the audit report to make appropriate improvements to the implementation and accuracy of their service award program.”

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess if fire districts and municipalities were properly awarding LOSAP service credits to volunteers. We performed the following audit procedures in order to determine whether the fire districts and municipalities established an appropriate LOSAP point system and whether the reported point accumulations were accurate and supported:

- We reviewed LOSAP point systems and Board resolutions adopting the program to identify the activities for which volunteers could earn points.
- We reviewed Board minutes and interviewed fire district and municipal officials to determine if the Board approved a list of volunteers who earned annual LOSAP service credit and determined the process used to track and record activity points and award annual LOSAP service credit.
- We reviewed the LOSAP point system of each fire district and municipality for compliance with GML.
- We judgmentally selected 1,009 volunteers (of the 1,683 total volunteers in our scope period) and reviewed sign-in sheets, or other documentation, for each LOSAP activity to determine the number of points awarded for each qualifying activity and to assess compliance with GML. Volunteers were generally selected for testing when they were slightly above or slightly below 50 points from the LOSAP tracking system reports. This is because these volunteers would be more likely to be receiving inappropriate LOSAP service credit. At four units we also selected all volunteers for testing. The first unit audited (Penn Yan) had all volunteers tested so we could better understand the general process. In three units (East Greenbush, Lake Ronkonkoma and Holtsville) where we found the point systems to be consistent with GML and points were accurately awarded, we tested all volunteers to compare the point system reports versus the annual list of volunteers who received a year of LOSAP service credit.
- We reviewed and recalculated volunteers' service points for each of the LOSAP activities to determine if the LOSAP reports were reliable and to verify that annual LOSAP service credit was properly awarded.
- We reviewed fire department call activities by comparing the information contained in the call reports with the monthly call logs and the fire districts' and municipalities' annual LOSAP report to determine if they agreed.

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

APPENDIX D

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