

Copiague Fire District

Procurement

JULY 2021



OFFICE OF THE NEW YORK STATE COMPTROLLER
Thomas P. DiNapoli, State Comptroller

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Report Highlights

Copiague Fire District

Audit Objective

Determine whether Copiague Fire District (District) officials used a competitive process to procure goods, services and professional service providers and ensured that no conflict of interest existed in the procurement process.

Key Findings

District officials did not always use a competitive process to procure goods, services or professional services or ensure no conflicts of interest existed.

- No competition was sought for professional services. Officials paid the 12 providers \$388,628.
- Required verbal or written quotes were not always obtained when goods and services were procured.
 - 23 purchases totaling \$129,696 reviewed required competition. Only one purchase totaling \$2,076 was competitively procured.
- A Commissioner, employed by a company the District contracts with, did not disclose his company's interests or abstain or recuse himself from approving claims and warrants. The District has been contracting with the company for about 10 years.

Key Recommendations

- Provide guidance for procuring professional services through a competitive process.
- Competitively procure goods and services and maintain adequate supporting documentation.
- Disclose, in writing, any interest in contracts.

District officials disagreed with certain findings but indicated they plan to initiate corrective action. Appendix B includes our response on certain issues raised in the District's response.

Background

The District is located in the Town of Babylon in Suffolk County.

The District is governed by an elected five-member Board of Fire Commissioners (Board) responsible for the District's overall financial management and safeguarding its resources.

The Board appointed a Fire District Manager to oversee the District's daily functions, including the procurement process.

Quick Facts

Expenditures That Met Quotes Threshold

2017	\$407,514
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2018	\$439,108
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Total Professional Services

2017	\$172,498
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2018	\$216,130
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Total Expenditures

2017	\$3.6 Million
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2018	\$5.2 Million
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2019 Budget	\$4.4 Million
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Audit Period

January 1, 2017 – December 31, 2018

Procurement

How Should a District Procure Goods and Services Not Subject To Competitive Bidding?

New York State General Municipal Law (GML)¹ requires local governments to adopt written policies and procedures governing the procurement of goods and services not subject to competitive bidding requirements, to ensure the prudent and economical use of taxpayers' funds, to acquire goods and services at the lowest possible cost, and to guard against favoritism, extravagance, fraud and corruption. These purchasing policies and procedures provide guidance to district officials and employees involved in the purchasing process and help ensure that competition is sought in a reasonable and cost-effective manner when competitive bidding is not required. The procurement policy should require the district to maintain adequate documentation to support and verify each procurement.

GML permits local governments to set forth in their policies the circumstances when, or the types of procurements for which, the district has determined solicitation of alternative proposals or quotes will not be in its best interests. Nonetheless, using a competitive method, such as a request for proposal (RFP) process, can help ensure that the district obtains needed qualified services upon the most favorable terms and conditions, and in the best interest of the taxpayers. When professional services are procured, written contracts or detailed board resolutions are also essential for documenting the professional services to be provided, the time frames for these services, the basis for compensation and other terms and conditions.

The District Did Not Seek Competition for Professional Services

The District's procurement policy does not require soliciting competition before awarding professional service contracts, except for the external accountant. As a result, District officials did not solicit competition, such as issuing RFPs, when procuring professional services. We reviewed claims² paid to 12 professional service providers who were paid a total of \$388,628 during our audit period and found that District officials solicited the services of all providers without seeking some form of competition (Figure 1).

¹ New York State General Municipal Law (GML) Section 104-b

² We reviewed 12 claims totaling \$86,858 to determine whether services performed and fees charged were mutually agreed upon in written agreements or resolutions.

Figure 1: Professional Services Procured Without Competition

Professional Service	Expenditures
Engineer	\$103,460
Information Technology (IT) Specialist (3 providers)	103,403
Doctor	84,639
Labor Counsel	47,376
External Auditor	17,600
Accounting	17,400
Bond Counsel	9,500
Appraisal	3,500
Identification Designer	1,000
Actuary	750
Total	\$388,628

District officials told us that the District’s attorney selected the bond counsel, paid \$9,500, because the firm had the lowest fee. District officials also told us they selected an IT specialist, paid \$6,816, because most fire districts in the region hire the company. As a result, the District may not have procured the services at the best price. In addition, District officials were unable to explain why they did not issue RFPs for the remaining 10 professional service providers paid \$372,312. Instead, they told us that the majority of those professionals provided services to the District for several years. In addition, the District paid:

- Four³ professional service providers \$100,347 without a written contract or a Board resolution. For example, the District paid an IT specialist \$89,031 for providing software maintenance services without a written contract or Board resolution specifying the services and methods of compensation.
- The external auditor \$1,000 more than the amount agreed upon by the Board resolution. The District paid this vendor \$17,600 during the audit period and could not explain why it paid more than agreed upon. Moreover, the District obtained the services of the external auditor without issuing an RFP and without written or verbal quotes as required by New York State Town Law (Town Law)⁴ and the District’s procurement policy.
- Another accounting professional \$17,400 during the audit period without a Board-approved fee structure for the 2018 fiscal year. Furthermore, the District paid this vendor \$250 more than the Board-approved fee structure for the 2017 fiscal year because the District paid the firm to prepare 1099s without Board approval.

³ This includes the two IT specialists paid \$89,031 and \$6,816 (\$95,847); the appraisal company paid \$3,500; and the Identification Designer paid \$1,000.

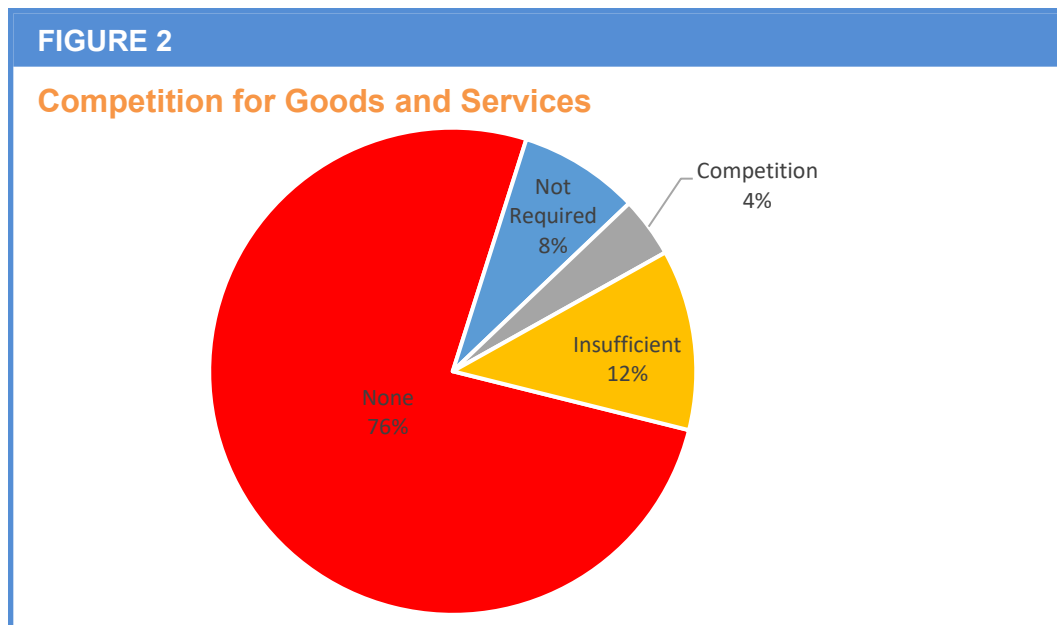
⁴ New York State Town Law (Town Law) Section 181-b

Although GML does not require competition for procuring professional services, the District's failure to solicit some form of competition for professional services may result in it obtaining services without the most favorable terms and conditions. This also may reduce the District's ability to guard against favoritism, extravagance, fraud and corruption. Further, because officials did not solicit competition, they have less assurance that the vendor's rate is the lowest.

District Officials Did Not Always Obtain Required Quotes

District officials did not always obtain the number of verbal or written quotes required by the District's procurement policy. With certain exceptions, the procurement policy requires District staff to obtain a certain number of verbal or written quotes, or use an RFP process, prior to awarding the contract. The use of quotes or RFPs depends on the estimated amount of the purchase or public work contract. The procurement policy requires that a good-faith effort must be made to obtain the required number of proposals or quotes. If District staff are unable to do so, they must document the attempts made to obtain them.

We reviewed 25 claims paid to 25 vendors totaling \$146,482 and found that the District procured goods and services totaling \$127,620 for 22 of these claims without obtaining the required number of verbal or written quotes.⁵ The District only obtained appropriate competition for one of the tested procurements totaling \$2,076 and was not required to obtain competition for two purchases totaling \$16,786⁶ (Figure 2).



⁵ See Appendix C, Audit Methodology and Standards, for details on our sample selection.

⁶ The District appropriately procured one purchase using a State contract and procured the other purchase using a sole source provider.

District officials made 19 of these procurements (76 percent⁷), totaling \$108,335, without any form of competition:

- Fourteen claims totaling \$82,339 had no documentation of competition for goods and services purchased from the vendors. For example, a claim was paid for \$14,810 to purchase and install cabinets without any evidence that quotes were obtained.
- District officials informed us that three claims, totaling \$11,954, were purchased from “sole source” providers.⁸ However, the claims did not indicate that these purchases were sold solely by these vendors. Furthermore, we confirmed that those items were sold by other vendors. For example, District officials told us that a \$6,387 claim for fire rescue system software and hardware was purchased from a sole source provider. However, we found that similar software is sold by other vendors, and there was no documentation available to indicate that the purchase was a sole source.
- District officials told us that two claims, totaling \$14,042, were purchased from State contracts. However, District officials paid \$1,366 more to a video store for goods and services than the price listed on the video store’s State contract. District officials did not verify whether the price quoted agreed with the price listed on the State contract. District officials also could not provide the State contract for a \$2,451 claim paid to a vendor in 2017 for items such as paper goods and tables.
- District officials did not obtain the required number of quotes for the remaining three of the 22 claims totaling \$19,285. For example, District officials obtained only one quote from a vendor for a payment of \$11,232 for tile installation. However, the District’s procurement policy required the District to obtain three written quotes or use an RFP process prior to awarding the contract. Additionally, District officials told us that they did not obtain the sufficient number of quotes for a \$5,028 claim for an electrical supplier because they had competitively bid for the contract. However, District officials were unable to provide sufficient evidence that the bid was advertised in a local newspaper. They only provided us with the notice of bid and one quote from the same vendor selected. The District’s policy required two written quotes or use of an RFP prior to awarding this contract.

Although 22 claims did not include evidence that they were procured using the required competitive method, they were for appropriate District purchases and

⁷ These 19 claims are shown in the chart as 76 percent of all claims reviewed (19 of the 25 claims).

⁸ A sole source provider is one that provides particular goods or services that uniquely serve the public interest, for which there is no substantial equivalent good or service, and the good or service is only available from that provider. Under such circumstances, the use of a sole source provider by the District is an exception to the competitive bidding requirements set forth in GML.

approved by the Board. The Board members should have questioned the lack of compliance with the procurement policy as part of their audit and approval process. When District officials fail to comply with the District's procurement policy, the Board has less assurance that the District is receiving the best price for the items purchased.

Why Should Officials Disclose Their Interest in Contracts?

GML⁹ limits municipal officers and employees from entering into contracts in which both their personal financial interests and their public powers and duties conflict. Unless a statutory exception applies, GML prohibits municipal officers and employees from having an “interest” in “contracts” with the municipality for which they serve when they also have the power or duty – either individually or as a board member – to negotiate, prepare, authorize, or approve the contract; to authorize or approve payment under the contract; to audit bills or claims under the contract; or to appoint an officer or employee with any of those powers or duties. For this purpose, a “contract” includes any claim, account, demand against or agreement with a municipality, express or implied. Among other deemed interests, municipal officers and employees are deemed to have an interest in the contracts of a corporation of which they are an officer, director or employee, or directly or indirectly own or control any stock.

GML generally requires that a municipal officer or employee who has, will have or later acquires an interest in any actual or proposed contract with the fire district, to disclose that interest. Such disclosure must be made in writing and be part of the official record of the proceedings of the governing board.

A Commissioner Did Not Disclose His Interest in Contracts

One of the District's Commissioners, who has served the District since 2007, has been employed by a company that the District purchased custom embroidered, screen-printed apparel and fire safety kits from. The Commissioner told us he was hired by this company in February 2010 as an operations manager. The District began to make purchases from his employer in October 2010. As a result, each District purchase is a “contract” for GML purposes. As an operations manager, the Commissioner is an employee and, therefore, has an interest in each of the purchases made by the District. As a District Commissioner, he also has one or more powers or duties that could give rise to a prohibited interest.

GML includes a statutory exception for contracts when a municipal officer or employee has an “interest” which is prohibited solely by reason of employment as

⁹ GML Article 18

an officer or employee, if (1) the employment remuneration (i.e., compensation) is not directly affected as a result of the contract and (2) employment duties do not directly involve the procurement, preparation or performance of any part of the contract.¹⁰ Here, the Commissioner told us he is a salaried employee of the company, does not receive sales commissions, and is not responsible for negotiating or taking sales orders. Instead, as operations manager, the Commissioner told us he is responsible for the production line. Under these circumstances, it appears the Commissioner does not have a prohibited interest in the District's contracts with the company, as the statutory exception applies. Nonetheless, the Commissioner was still required to disclose, in writing, his interest in the contract to the Board, and include such written disclosure in the Board minutes. We found no indication that the Commissioner disclosed his interest in the contracts to the Board or that the disclosure was made part of the Board's minutes.

A Commissioner Did Not Abstain or Recuse Himself From Review of Certain Claim Packets and Warrants

To help avoid any appearance of partiality or self-interest, the Commissioner should abstain and recuse himself from participating in any discussions or votes directly relating to the company. During the 2017 and 2018¹¹ fiscal years, the company sold goods such as fire prevention t-shirts, hats, medallions, envelopes and letter heads with the District's logo imprinted on each item to the District totaling \$12,885. Prior to payment, at least three of the five Commissioners will audit and sign the claims packet.¹² In addition, the claims packets are available for review for all five Commissioners during Board meetings. A Board resolution is then passed to approve the warrant,¹³ which authorizes the District to make payment to the company for such goods sold to the District.

We tested all 14 payments made to the company during our audit period and found the Commissioner was involved in the payment authorization process of 12 payments, totaling \$11,636 (Figure 3). The Commissioner was not involved in the approval of two payments totaling \$1,249 because he did not sign the claims packet and was absent at the Board meeting when the Board approved the warrant.

10 GML Section 802(1)(b)

11 The company was paid \$7,617 in the 2017 and \$5,268 in the 2018 fiscal years.

12 The claims packet typically included the District's purchase order and claims voucher and the company's invoice.

13 The warrant typically included the name of the vendor and the claim voucher number.

Figure 3: Participation in Claims Packets and Warrant Approval by the Commissioner in 2017 and 2018

Categories	Number of Claims	Payments
Warrants Only	6	\$6,006
Claims Packets Only	4	4,562 ^a
Claims Packets and Warrants	2	1,068
Did Not Participate in Approval of Claims Packets or Warrants	2	1,249
Total	14	\$12,885

a) We could not determine whether the Commissioner was involved in approving the warrant for one of these claim packets totaling \$283. This is because the minutes did not state which claims were listed on the Board-approved warrant.

The Commissioner did not abstain or recuse himself from participating in the approval of company claims packets and warrants to help avoid an appearance of partiality or self-interest. In addition to the Commissioner’s approval of payments, there was no statement in the minutes that the Commissioner disclosed, in writing, his outside employment to the Board as required by GML.

Finally, District officials did not seek competition to select the company from which they procured items such as fire prevention t-shirts, hats, medallions, envelopes and letter heads with the District’s logo imprinted on each item,¹⁴ which appears inconsistent with the District’s procurement policy.

What Do We Recommend?

The Board should:

1. Consider revising the District’s procurement policy to ensure it provides guidance for procuring professional services through a competitive process.
2. Ensure written contracts, including any fee structure, are in place for all professional services provided.
3. Disclose, in writing, any interest in contracts that might arise with the District and any vendor.
4. Ensure that any officials with a related interest recuse themselves and abstain from voting on matters that pertain specifically to the contracts involving the related interest.

¹⁴ See Quotes finding. The company’s 2018 payment of \$5,268 is included in the 11 companies paid \$51,161 with no competition. Additionally, District officials did not seek competition for goods purchased totaling \$7,618 in 2017.

-
5. Verify compliance with the procurement policy as part of the review and approval of claims for payment.

District officials should:

6. Require that professional service providers are paid according to Board-approved rates or fee structures.
7. Obtain verbal and written quotes and maintain adequate supporting documentation as required by the District's procurement policy.

Appendix A: Response From District Officials



BOARD OF FIRE COMMISSIONERS

Copiague Fire District

320 Great Neck Road
Copiague, New York 11726

(631) 842-1100 Fax (631) 842-1408



Peter Sayevich, Chairman
Julian Wellington, Vice-Chairman
William Crothers, Jr., Commissioner
Angelo Licata, Commissioner
Richard Sica, Commissioner

Donna Marano, Secretary
Kevin P. Frank, Treasurer
Bobby Annan, District Manager

VIA Regular Mail and E-Mail

June 10, 2021

Office of the NY State Comptroller
250 Veterans Memorial Hwy
Suite 310
Hauppauge, NY 11788

Re: Copiague Fire District
Examination 2020 M-14

Dear Auditors;

This communication represents the response and corrective action plan of the Board of Fire Commissioners to the above captioned report prepared by your office. Initially, the Board would note the extensive and detailed work of your staff over the two year period devoted to this audit. The Board believes that the report reveals that all District purchases were for appropriate District purposes and approved by the Board. The Board in its corrective action plan is seeking to implement certain recommendations from your office that will enhance the procurement process.

The letter is formatted to address the topics raised in your report.

PROFESSIONAL SERVICES

The Board of Fire Commissioners at this time has decided not to adopt your recommendation to provide professional services through a competitive procurement process. The basis for this decision is detailed in the Fire District's procurement policy. In the policy the Fire District states as follows:

"Professional Services requiring special or technical skill, training, or expertise (except external accounting services now covered under a statutory request for proposal process as more fully described below). The individual/firm must be chosen based on accountability, reliability, responsibility, skill, education and

training, judgment, integrity, and moral worth. These qualifications are not necessarily found in the individual or firm that offers the lowest price. Additionally, the nature and the services may be such that they do not readily lend themselves to competitive procurement procedures. In determining whether a service fits into this category, the Board of Fire Commissioners shall take into consideration the following guidelines: whether the services are subject to state licensing and testing requirements; whether substantial formal education or training is a necessary prerequisite to the performance of the services; and whether the services require a personal or confidential relationship between the individual and municipal officials. Professional or technical services are defined as services of an attorney; services of a physician; technical services are engineer or architect engaged to prepare plans, maps, and estimates; securing of insurance coverage and/or services of an insurance broker; services of a certified public accountant* (see paragraph 3 below); investment management services; printing services involving extensive writing, editing, or artwork; management services for municipally owned property; public relations services; and computer software or programming services for customizing computer programs, or services involving a substantial modification and customizing of prepackaged software and services of a computer or other expert to assist in the design of a computer and/or communications network. Under this policy the Board will procure professional services without soliciting multiple quotations...”

See
Note 1
Page 13

This analysis complies with the requirements of Sec 104(b)(2)(g) requiring governing bodies to detail the circumstances when the solicitation of proposals “will not be in the best interest of the political subdivision or district therein.” The Board is aware of the argument raised in your report that the solicitation of quotes may result in a cost savings to the District. It is the Board’s view that the element of price as a sole determinative in the realm of professional services does a disservice to the taxpayers of the Fire District by not providing the best services available. The Board reserves the right to review their decision as provided for in the District’s procurement policy on a yearly basis.

See
Note 1
Page 13

The Board of Fire Commissioners, however, agrees with your recommendation that all professional services contracts should be in writing. The Board has amended its procurement policy to fully document this requirement and also to require that any amendments to professional services contracts should be in writing and also approved by the Board.

The Fire District acknowledges that it failed to obtain quotes for the auditing services for the external audit as required by the Town Law. The Fire District had solicited requests for proposals for external auditing services in both 2006 and 2010. The former Treasurer failed to solicit request for proposals in the 2015 cycle. The Fire District has already begun the process to obtain proposals for external auditing services for the year 2021.

REQUIRED QUOTES

The Board agrees that there was a failure to comply with the provisions of the District's procurement policy as to obtaining the necessary quotes to support the purchase of some goods and services. As your report indicates the purchases lacking the supporting quote documentation were for appropriate District purchases and approved by the Board.

See Note 2 Page 13

The Board has amended its procurement policy to require that prior to approval by the Board all claims must have the necessary quote documentation appended there to. In addition all District personnel involved in the procurement process have been advised of their obligation to obtain the necessary quotes.

DISCLOSURE OF INTEREST

The Board of Fire Commissioners agrees with your office's determination that the Commissioner in question did not violate the conflicts of interest provisions of the Sec 802(1)(b) of the General Municipal Law. The Commissioner was a salaried employee of the vendor who did not receive sales commission from his employer. The Commissioner's employment status thus falls within the statutory exceptions outlined in Sec 802 of the General Municipal Law.

The Board also agrees that although the Commissioner's employment with a vendor that did business with the Fire District did not represent a conflict of interest under Sec 802 of the General Municipal Law, the Commissioner should have disclosed his employment with the vendor to the Board and recused himself from any action on financial transactions involving his employer. This requirement of notification under Sec 803 of the General Municipal Law does not contain the exceptions to interest for employees of vendors doing business with the District contained in Sec 802 of the General Municipal Law.

In order to provide additional guidance to Fire District officials on their obligations under Sec 803 of the General Municipal Law to make notification/disclosure about possible conflicts of interest arising from their employment, the Board of Fire Commissioners has amended its' Code of Ethics to more clearly articulate the requirements for notification and recusal.

If there are any additional questions or concerns, please contact the Fire District Secretary at 631-464-4685.

Respectfully,

Board of Fire Commissioners

Peter Sayevich
Chairman

PS:dm

Appendix B: OSC Comments on the District's Response

Note 1

Observing good business practices, such as using an RFP process, is an effective method of seeking competition for professional services, where price is not necessarily the sole criterion for awarding the contract. As stated in the report, while not legally required, soliciting competitive proposals is an effective way for the District to receive the desired services on the most favorable terms and conditions without favoritism, extravagance, fraud and/or corruption. An RFP process provides a mechanism for fostering increased competition and can ensure that these contracts are awarded in taxpayers' best interests.

Note 2

Our audit was limited to controls over quotes from January 1, 2017, through December 31, 2018, and we tested a sample of the total purchases during that period. Therefore, we did not confirm that all purchases were for appropriate District purposes and approved by the Board.

Appendix C: Audit Methodology and Standards

We conducted this audit 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. To achieve the audit objective and obtain valid audit evidence, our audit procedures included the following:

- We interviewed District officials and reviewed the District's procurement policies and procedures to gain an understanding of the procurement process.

Professional Services Providers:

- The District hired and paid 12 professional services providers \$388,628 for the entire audit period. We selected and reviewed claims including invoices for the highest payment made to each of the 12 vendors totaling \$86,858.
- We requested RFPs for each of these professional services providers.
- We reviewed Board resolutions and contract agreements to determine whether vendors and fees were approved and whether the approved fees agreed with payments made.

Quotes:

- We obtained and filtered cash disbursement data from January 1, 2017, through December 31, 2018. We documented a population of all vendors that were within the quote threshold between \$2,000 and \$19,999 (for commodity purchases) and \$3,000 and \$34,999 (public works expenditures). We also reviewed credit card statements and identified two vendors that were within the quote threshold. The total population consisted of 56 and 67 vendors that were paid \$407,514 and \$439,108 in the 2017 and 2018 fiscal years, respectively.
- We randomly selected 11 vendors paid \$119,677 in 2017 that met the District's quote threshold. We then used our professional judgment to select five vendors paid \$39,710 that we considered more susceptible to fraud because they were capital expenditures managed by the District Manager.
- We randomly selected seven vendors paid \$39,449 in 2018 that met the District's quote threshold. We used our professional judgment to select two vendors paid \$13,714 that we considered more susceptible to fraud: a construction company that catered food for a District barbeque and a company that a Commissioner worked for.
- We selected 25 vendors, paid a total of \$212,550, and reviewed the claims with the highest payment made to each vendor, totaling \$146,482. We determined whether District officials solicited competition and whether the purchase was for valid District charges.
- We requested contract numbers for vendors that District officials told us were hired through a government contract and searched the Office of

General Services (OGS) website for the vendor, product, service and cost to determine whether the District paid the OGS contract price for those goods and services.

- For those vendors that District officials told us were sole source, we performed online searches to determine whether other vendors sold the same or similar items.
- We requested bid documents for the contract that District officials said went out for bidding, to determine whether the bid was completed in accordance with GML.

Conflict of Interest:

- We reviewed conflict of interest forms obtained from District officials and identified a vendor that a District official worked for.
- We reviewed GML and Town Law and the District's code of ethics to determine what would be considered an employee or official interest in a District contract and the necessary form of disclosure in any interest.
- We reviewed the claims for all payments made to this vendor during our audit period to determine whether this Commissioner audited and approved the payments.
- We reviewed the minutes to determine whether the Commissioner disclosed in writing his interest in this vendor.
- We reviewed related-party questionnaires completed for the external accountant to determine whether this Commissioner disclosed a material interest in any transaction with the District.

We conducted this performance audit in accordance with GAGAS (generally accepted government auditing standards). 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.

Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

The Board has the responsibility to initiate corrective action. Pursuant to Section 181-b of 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.

Appendix D: Resources and Services

Regional Office Directory

<https://www.osc.state.ny.us/files/local-government/pdf/regional-directory.pdf>

Cost-Saving Ideas – Resources, advice and assistance on cost-saving ideas

<https://www.osc.state.ny.us/local-government/publications>

Fiscal Stress Monitoring – Resources for local government officials experiencing fiscal problems

www.osc.state.ny.us/local-government/fiscal-monitoring

Local Government Management Guides – Series of publications that include technical information and suggested practices for local government management

<https://www.osc.state.ny.us/local-government/publications>

Planning and Budgeting Guides – Resources for developing multiyear financial, capital, strategic and other plans

www.osc.state.ny.us/local-government/resources/planning-resources

Protecting Sensitive Data and Other Local Government Assets – A non-technical cybersecurity guide for local government leaders

<https://www.osc.state.ny.us/files/local-government/publications/pdf/cyber-security-guide.pdf>

Required Reporting – Information and resources for reports and forms that are filed with the Office of the State Comptroller

www.osc.state.ny.us/local-government/required-reporting

Research Reports/Publications – Reports on major policy issues facing local governments and State policy-makers

<https://www.osc.state.ny.us/local-government/publications>

Training – Resources for local government officials on in-person and online training opportunities on a wide range of topics

www.osc.state.ny.us/local-government/academy

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