

Islip Fire District

Disbursements

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OFFICE OF THE NEW YORK STATE COMPTROLLER
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Report Highlights

Islip Fire District

Audit Objective

Determine whether disbursements were made in compliance with New York State General Municipal Law and the District's policies.

Key Findings

The Board:

- Made an inappropriate payment for medical expenditures totaling \$21,000.
- Approved payment for 118 purchases totaling \$38,563 made on District credit cards that did not have sufficient supporting documentation.
- Approved payment for 58 fuel credit card transactions, consisting of 1,181 gallons of fuel totaling \$2,551 that were not adequately supported.
- Did not always enforce the adopted travel policy when approving \$125,028 in travel expenditures.

District officials:

- Made 107 purchases totaling \$163,233 without an approved purchase order prior to the purchase being made.

Key Recommendations

- Consult an attorney regarding recovering the \$21,000 that was inappropriately paid for medical expenditures.
- Ensure all gas and general credit card charges are sufficiently supported with itemized receipts before audit and approval for payment.
- Ensure that conference and travel expenditures are in compliance with the District's travel policy.
- Ensure officials follow the procurement policy requirements and purchase order system.

District officials disagreed with certain findings in this report. Appendix B includes our comments on certain issues in their response.

Background

Islip Fire District (District) is located in the Town of Islip in Suffolk County.

The five-member Board of Fire Commissioners (Board) governs the District and is responsible for overall financial management. The Board appoints a Treasurer and a Deputy Treasurer. The Treasurer is the chief fiscal officer responsible for the receipt and custody of District funds. The Deputy Treasurer is responsible for preparing claims packages for the Board and reconciling general use and fuel credit card expenditures.

Quick Facts

2017 Appropriations	\$3,337,344
Non-payroll Claims Processed During Audit Period	\$3,653,052
Active Members	130

Audit Period

January 1, 2016 - July 31, 2017

Disbursements

It is the Board's responsibility to establish and oversee the financial and ethical framework in which the District operates. This includes developing appropriate policies and procedures to monitor all aspects of the disbursements process. Specifically, the Board must adopt a procurement policy and provide a thorough audit of claims prior to payment. In addition, the Board should establish policies and procedures over travel and conference expenses and credit card purchases (both general purpose and fuel cards). These oversight responsibilities ensure that taxpayer dollars are spent in the most prudent manner and are safeguarded from misuse, abuse and fraud.

When Should the Board Authorize Payments For Medical Expenses?

New York State General Municipal Law (GML)¹ provides authorization for a fire district to provide certain medical, surgical and hospital coverage for its officers and employees. While GML authorizes a fire district to offer the same medical coverage to volunteer firefighters, it is the volunteer's responsibility to pay for the cost of participation in such coverage. New York State Town Law (Town Law)² provides that a fire commissioner shall receive no compensation for their services to a fire district. Therefore, a fire district may not provide a salary or fringe benefits such as medical insurance coverage to a fire commissioner.

The District provides health insurance benefits to District employees, and pays 100 percent of the coverage, as provided in the Board-approved employment contract. Health plan benefits are not offered to the District's volunteer firefighters or Commissioners, and the Board has no authority to make a direct payment for District volunteers' or Commissioners' medical expenses. The District carries insurance as required under Volunteer Firefighter Benefit Law (VFBL) for injuries sustained in performing firefighting duties. The Board is responsible for adopting policies and procedures to ensure health benefits are provided in accordance with the law.

The Board Made an Inappropriate Payment for Medical Expenses

We found a \$21,000 disbursement made to a residential substance dependency rehabilitation facility in Palm Beach, Florida. The Board audited and approved the claim without indicating why it considered it a valid District expense. However, because the Board did not have the authority to pay such an expense, the payment was inappropriate. The Board should not have approved the payment.

1 New York State General Municipal Law (GML) Section 92-a

2 New York State Town Law (Town Law) Section 174(3)

The Board inappropriately used taxpayer funds to pay for medical expenses that it is not authorized to pay. The name of the person that received this treatment was redacted from the claim, and the Board members could not provide a valid reason for approving this payment.

How Should the Board Monitor Credit Card Use?

A credit card policy should address the specific circumstances under which credit cards may be used, including who is authorized to use them, prior approval(s) needed, dollar limits and types of expenses for which they may be used (e.g., travel expenses) and what documentation must be presented to support the claim submitted for audit. The policy should also include procedures for monitoring credit card use to assess the reasonableness of the nature and number of charges and to promote accountability and responsibility by outlining the risks, such as liability for damage, loss and/or improper use. Further, when gasoline credit cards are utilized, the policy should include procedures for monitoring their use. Cards should be assigned in a manner that enables the district to account for gasoline transactions. Vehicle cards assigned to particular vehicles, and equipment cards assigned to individuals responsible for fueling equipment, help to ensure that fuel is purchased only for district vehicles and equipment. Timely reconciliation of the vendor's statement and reports, gasoline receipts and vehicle logs can help prevent, detect and correct irregularities.

An effective credit card claims audit ensures that every purchase made with a credit card is subject to an independent, thorough and deliberate review to ensure that proposed payments represent actual and necessary district expenditures and are in accordance with the district's policies. According to Town Law,³ no claim, including claims for credit card bills, shall be paid unless audited by the board to ensure the claims contain proper itemization and sufficient documentation to determine the nature of the purchases.

The District's credit card policy requires the Board to identify by name and title the people who are issued and eligible to utilize credit cards on the District's behalf and attach the list to the policy. District credit card use must be only for Board-approved purchases of goods and services, by authorized card holders, and for the purchase of goods and services whose vendor does not accept or offer other non-cash payment methods. The individual using the credit card must present to the Board, on or before its next regular meeting, receipts for all purchases and the duplicate copy of the charge receipt signed by the individual. The policy also requires all billing periods to be arranged so that the District will not incur or pay late charges. Any individual who makes an unauthorized purchase with a District

³ Town Law Section 176 (4-a)

credit card will be required to reimburse the District for the purchase plus any interest incurred and may be subject to disciplinary action for such improper use.

The Board Did Not Establish an Adequate Credit Card Policy or Sufficiently Monitor Credit Card Use

The Board did not establish or approve a list of authorized credit card users. However, the District maintained 20 credit card accounts. The District issued general use credit cards to the District Manager, Treasurer, Deputy Treasurer and all five Commissioners. In addition, the District issued gasoline credit cards to the District Manager, all five Commissioners and three fire department chiefs, and maintained three additional cards at the dispatcher's desk. The credit card policy states that gasoline credit cards should only be used for District vehicles. However, it does not establish monitoring or oversight procedures for the use of the cards.

In addition, the credit card policy did not establish credit card limits. As of April 2016, the general use credit card accounts had credit limits ranging from \$1,500 to \$15,000, with a combined total of \$101,500.⁴ Six of these credit card accounts had credit limits of \$15,000. Because credit card purchases are made without going through the normal purchase process, these high limits increase the risk that significant invalid purchases could be made. Although the Board reviews the credit card statements monthly through the usual claims audit process, this review would not prevent an invalid purchase from occurring. Further, when Commissioners are auditing claims that they individually gave rise to, the audit process is not independent and, therefore, may be ineffective.

General Use Credit Cards – During the audit period, the District paid 75 general use credit card claims, comprised of 301 purchases totaling \$121,136.⁵ These transactions included 153 charges totaling \$68,146 for travel and conferences and 148 purchases totaling \$52,990 for various miscellaneous items. We reviewed all credit card claims paid during the audit period and found 118 purchases totaling \$38,563 did not have sufficient supporting documentation attached, but were approved for payment by the Board. These claims either lacked receipts or itemized receipts.

We found 23 of 148 miscellaneous charges⁶ totaling \$16,664 lacked receipts and 16 additional miscellaneous charges totaling \$3,223 lacked itemized receipts. For example, there was no receipt or invoice for an \$11,300 purchase made by a Commissioner from a retail vendor that specializes in men's apparel. In addition,

4 Charges may not exceed \$30,000 in a billing cycle.

5 Net of fees and credits totaling \$1,255.

6 See Conference and Travel Expenditures regarding 153 credit card transactions totaling \$68,146.

officials could not provide a purchase order or Board resolution authorizing the purchase. Without an approved purchase order, receipt or invoice, it was not possible to determine what the Commissioner purchased based on the documentation Board members had to approve the payment.

Subsequent to fieldwork, we obtained transaction data from the vendor documenting the \$11,300 purchase of 24 of each of the following: men's blazers, dress pants, dress shirts, ties, belts and dress socks, in addition to alteration fees totaling \$936. Officials stated that the purchase was for men's suits for all five Commissioners and other District officials to be used when representing the District at conferences, trainings and other events. Given that the clothing items purchased were not uniforms, but were personal in nature, we question if these purchases were necessary District expenditures.

Of the 75 credit card claims reviewed, nine claims totaling \$9,497 were paid before they were audited, and one claim totaling \$12,629 (which included the \$11,300 purchase of men's clothing previously discussed) was missing. Therefore, officials could not provide evidence that it was audited. In addition, 39 claims totaling \$63,680 were for charges made by Commissioners; 32 of these claims totaling \$44,699 were audited and approved for payment by the Commissioner who made the purchases. In five of those instances, totaling \$13,206, the claim would not have been audited by a majority⁷ of the Board, if the Commissioner making the purchases did not approve the claim. For example, in March 2016, a Commissioner charged \$10,285 to purchase a laptop and tablets on the District credit card. He and two other Commissioners audited and approved the claim for payment. If the Commissioner had not approved his own claim, the claim would not have had sufficient approval for payment. Further, while there was a purchase order for this claim, it did not state the purpose for the purchase. Officials told us this equipment was for Commissioners and other District officials to use when conducting their duties.

When the Board does not ensure that all claims are subject to an independent audit prior to payment, there is limited assurance that claims are properly audited, supported and for appropriate District purposes. The lack of an appropriate system to audit and approve claims, in particular charges by Commissioners, resulted in District funds being used to purchase suits for the Commissioners and others. Because officials were unable to provide a supported business need for these purchases, we question if these expenditures were necessary.

Fuel Credit Cards – The District purchases fuel utilizing credit cards issued from a vendor that specializes in the purchase of fuel for fleets of vehicles. The fuel cards provide purchase controls such as assigning users with unique user IDs that are required to be entered at the fuel pump and set spending limits based on product

⁷ Three of five Commissioners

type, dollar amount, time of day, etc. The system also prompts the user to enter the vehicle's odometer reading. When the card is used for a particular vehicle and odometer readings are entered accurately, the vendor invoice calculates the miles per gallon to help ensure fuel purchases are reasonable for the particular vehicle.

The District Manager and three fire department chiefs were assigned District vehicles and fuel cards to assist in completing their official duties for the District. All five Commissioners were issued fuel cards (in addition to the general use credit cards discussed above) with \$8,200 credit limits. There were three other fuel cards maintained at the dispatch office with the same limits. However, officials could not provide a sign out log for the use of the cards maintained at the dispatch office.

The Board audited and approved 19 fuel credit card claims comprising 584 transactions for 11,531 gallons of fuel totaling \$24,420 and \$679 in late fees and finance charges during the audit period. We reviewed all fuel charges and found 230 transactions totaling \$9,101 were made on the five Commissioner cards, 37 percent of the total cost. While the District maintains a vehicle use log that authorizes District personnel to use vehicles within the District's fleet for appropriate District purposes, only five of the 230 transactions made on the Commissioner's cards were supported by the vehicle use log. As a result, the Commissioners were unable to document whether the fuel charges they made were for official District business or personal use.

Further, while the fuel card vendor provided certain purchasing controls, District officials did not effectively implement these controls. Fuel card users were issued user IDs and were supposed to enter the user ID and the odometer reading of the vehicle being fueled. However, because cards were not assigned to particular District vehicles, the odometer reading requirement was ineffective. In addition, users did not enter the odometer readings accurately. For example, the same odometer reading of 5,656 was entered for 76 fill ups by a user. In other instances, the vehicle number was entered for the odometer reading, making the control ineffective. When vehicles being fueled cannot be identified, and odometer readings are not entered accurately, officials cannot be certain that all fuel purchases are reasonable and only for District vehicles and purposes. We found it of concern that Commissioners audited and approved claims for payment in which officials did not accurately record pertinent information.

The Deputy Treasurer stated that users manually document their name and the vehicle number on the receipt. However, 58 transactions, consisting of 1,181 gallons of fuel totaling \$2,551, were not supported by a receipt. When receipts were attached, they did not always document the user and vehicle. A District vehicle number was not included for 260 transactions, totaling \$11,141. Therefore, we were unable to identify whether the cards were used for District vehicles or personal vehicles. The monthly fuel card statements included exception reports

which noted many exceptions. For example, the reports stated that odometer readings were not within an acceptable range. In addition, an exception was noted when a vehicle that was generally filled with regular octane gasoline was filled with other fuel, such as premium fuel. The exceptions were documented in the purchase activity report. However, there was no evidence that officials reviewed or investigated the exceptions or that Commissioners questioned these exceptions during their claims audit process.

By not implementing effective controls over credit card and gas card use, there is a high risk that goods, services and gasoline were purchased and paid for that were not for District operations.

How Should Conference and Travel Expenditures Be Authorized and Supported?

GML⁸ allows fire districts to pay for actual and necessary expenditures for travel costs incurred for attendance at conferences, conventions or schools by authorized officials, including members and employees. Authorization to attend training outside the county must be made by the board by resolution adopted prior to such attendance and recorded in the documentation of the board's meetings. Further, if the location of a school or training course is outside of New York State, the board must provide a finding that the training is necessary, in the public interest, and not available within a reasonable distance and time period in New York State.

It is important that the board adopt and enforce formal policies that give clear and specific guidelines with respect to attendance and associated costs for conferences and conventions to minimize the risk of excessive expenditures of public funds. For example, as a good business practice, individuals who attend conferences and conventions should be required to attach proof of attendance to their travel expenditure reports before reimbursements are made. In addition, credit card usage for travel purposes must be in accordance with the district's travel and conference policy and the district's internal credit card usage policy.

The District's travel policy, adopted in January 2016 and readopted in the following year, includes a list of reimbursable expenditures, including lodging, meal expenditures, mileage for use of personal vehicles, car rentals, flight reservations and gratuities. The policy states that all travel must be authorized by the Board. Travelers must submit a travel expense report itemizing all costs (other than per diem expenditures) and support those costs with receipts. Any expenditure incurred not in compliance with District policy will be considered to be the traveler's personal financial responsibility.

8 GML Sections 72-g and 77-b

Conference and Travel Expenditures Were Not Always Approved and Adequately Supported

The Board did not always enforce the adopted travel policy when approving \$125,028 in travel expenditures during our audit period. District officials made 153 travel-related credit card purchases totaling \$68,146 during our audit period. Of these purchases, 79 charges totaling \$18,676 did not have adequate supporting documentation. The Board approved these claims for payment without itemized receipts to support the purchases.

District officials also made payments by check for 88 travel-related transactions totaling \$56,882. This included two payments for lodging totaling \$19,174; 17 reimbursement checks issued to members and officials totaling \$18,428; 65 per diem checks totaling \$17,270 issued to members and officials; and registration fees totaling \$2,010. The Board authorized and issued \$28,575 in travel expenditures without itemized receipts to support the expenditures. For example, the Board issued and approved a travel reimbursement to a member for a trip to Orlando, Florida for \$2,991 based on the travel expenses listed on the expense report as completed by the member. However, the expense report lacked itemized receipts for \$2,645 of the expenses listed.

The Board did not always provide prior authorization, by resolution, for travel to various training courses, conferences and official District business. When the Board did provide prior authorization, resolutions did not always include an explanation, names of individuals authorized or prior consideration of the total cost of travel. The majority of travel expenditures incurred by the District during the audit period involved 12 trips (Figure 1).

Figure 1: District Travel

Trip/Conference	Location	Total
NYS Drill Team Event	Buffalo, NY	\$32,077
Fire House Expo 2016	Nashville, TN	27,438
Travel for Boat Inspection	Pensacola, FL and New Orleans, LA	11,780
Fire House Expo 2017	Nashville, TN	10,557
International Association of Fire Chiefs 2016	Clearwater, FL	7,719
Vital Signs Conference 2016	Syracuse, NY	7,577
Travel for Boat Inspection	Mobile, AL	3,191
Travel for Maine Department Events	Buffalo, NY	2,543
Chief's Conference	Rome, NY	2,451
International Society for Research in Public Management	Budapest, Hungary	2,394
NYS Drill Captains Meeting	Albany, NY	1,928
International Association of Fire Chiefs 2017	Clearwater, FL	433
Total		\$110,088

NYS Drill Team Event – In August 2016, the District issued disbursements totaling \$32,077 in relation to a recreational competition among firefighter teams involving timed completion of tasks related to or simulating common firefighting activities. While the competition qualifies as a training course for members, the Board did not approve or authorize, by resolution, attendance or travel to the competition. Further, we found the following:

- The District issued per diem checks to 30 volunteer firefighters and three Commissioners totaling \$10,016 without prior approval of attendance at the competition. The 30 volunteer firefighters and three Commissioners did not provide training certificates or documentation of attendance from the event. The District's policy does not require certification of attendance. However, such documentation provides assurance that the individuals actually attended the competition and travel expenditures were actual and necessary.
- Two Commissioners submitted for travel reimbursements totaling \$1,043 for mileage, tolls and gratuities two months after traveling. The District paid travel reimbursements, despite the policy requirement that travel claims be submitted within 30 days. Further, the gratuities totaling \$50 submitted for reimbursement should have been disallowed because they were included in the per diem checks issued to the Commissioner.

When requests for travel reimbursements are not submitted timely and in accordance with Board policy, the Board risks disbursing funds that are unavailable, unauthorized or inappropriate.

Fire House Expo – The District issued disbursements totaling \$27,438 for six District officials and 14 members to attend a Firehouse Expo held in Nashville, Tennessee from October 18 - October 22, 2016. While the Board passed a resolution approving the travel, the resolution did not explain why the training was necessary, in the public interest and not available within a reasonable distance and time period in New York State, as required. The resolution also did not list the officials and members that were authorized to travel. In addition, one District official and one member did not submit a training or attendance certificate providing evidence that they actually attended the event.

While all other officials and members submitted training certificates, the certificates stated that trainings were only attended for an average of two hours per day over the three-day period. Further, the Board authorized and approved a reimbursement related to the event to a department chief for \$3,250 without an adequately itemized receipt. The claim package stated that the reimbursement was for airfare to Nashville, Tennessee. However, the attached invoice only stated the name of a travel agency and the names of the 13 members at \$250 per person. It did not include the airline, flight number, actual airfare or any other information to sufficiently support the expenditure.

As of the end of our audit period, expenditures totaling \$10,557 were paid for the 2017 Fire House Expo without passing an adequate Board resolution.

Boat Inspections – During the audit period, the District entered into a lease-purchase contract⁹ for a custom, 32-foot fire rescue boat valued at \$586,133. The purpose of the vessel is to respond to calls at the marinas that fall within the District's 7.5 square mile response area. In February 2016, the Board passed a resolution to approve sending three members to the boat distributor in Mobile, Alabama for final in-production inspection of the boat, to be conducted before sea trials. In April 2016, the Board passed a resolution to authorize further travel to Theodore, Alabama for sea trials for the boat May 8 - May 11, 2016. While the travel in February for the boat inspections was properly authorized and travel expenditures appeared reasonable, the travel in May 2016 associated with \$11,780 in expenditures was not properly authorized and expenditures appear questionable.

The Board did not approve the names of the individual members or the number of members authorized to travel. According to District credit card statements and confirmation receipts attached to the statement, a flight was booked on one airline on April 29, 2016 for round trip airfare from New York to New Orleans, Louisiana for May 9, 2016 with a return on May 12, 2016 for four members and one Commissioner totaling \$2,791. On May 2, 2016, additional one way airfare was booked on another airline for three of the four members from New York to Pensacola, Florida for May 9, 2016 totaling \$1,298. An additional credit card statement for a Commissioner showed a one way airfare booked from Orlando to Pensacola, Florida on May 9, 2016 totaling \$119. The statement was not accompanied with supporting documentation.

The District did not use the airfare to New Orleans. Instead, District officials flew to Pensacola, Florida and drove to Alabama and New Orleans for the sea trials. District officials were unable to provide an explanation or provide documentation that a credit was granted to the District for the unused New Orleans airfare. Rather than disallow the expense, the District paid for airfare, incurring \$1,417 more in expenditures than necessary. Further, while trip insurance was purchased for the travel to New Orleans, there is no indication that the District received reimbursement.

In addition, lodging expenses totaling \$6,064 were paid for eight rooms at one hotel in Pensacola, Florida and eight rooms in New Orleans, Louisiana. Receipts were not attached for five rooms totaling \$1,800. Although one Commissioner's receipts for lodging totaling \$3,262 were attached to the credit card statement at the time of our review, the rooms were all in this Commissioner's name, and

⁹ A form of conditional sale agreement, which states that the regular payments are similar to a lease/rental agreement. However, the District takes ownership of the asset at the end of the contract period.

were dated October 10, 2016, four months after the check was issued. Therefore, the charges were paid without sufficient support. District officials were unable to provide an explanation. Without adequate support for expenses and proper Board resolutions authorizing travel, we have no certainty of who attended the trip, and if all travel expenses were actual and necessary District expenditures.

International Association of Fire Chiefs – Two Commissioners and the department chief attended the conference held in Clearwater, Florida from November 10 - November 13, 2016. The Board did not approve attendance at the conference through Board resolution. Expenditures for the trip totaled \$7,719. Each individual that attended the conference received a per diem of \$243 to cover meals and incidentals. However, a reimbursement was approved and paid to one Commissioner for meals and gratuities totaling \$389. The other Commissioner also charged \$117 to the District credit card for meals. While one Commissioner provided an attendance sticker to document his attendance at the conference, the other Commissioner and department chief did not provide evidence.

International Society for Research in Public Management – The Board approved a resolution on April 12, 2017 for a Commissioner to attend a conference in Budapest, Hungary held from April 19 - April 21, 2017. However, the claim the Commissioner submitted for reimbursement provided no evidence that the Commissioner attended the conference, what training he attended, or how it benefited the District.

The Board issued and approved the travel reimbursement claim totaling \$2,394 without adequate supporting documentation. Although the travel expense report included a per-diem of \$103 for six days totaling \$618 which was issued for meals and incidentals such as gratuities, the Commissioner also included and was reimbursed for an additional \$108 for gratuities. Further, the Commissioner reported and was reimbursed for a conference registration fee totaling \$430 without supporting documentation. Due to the lack of supporting documentation and the location of the conference, we question whether the expenses were actual and necessary District expenditures or should be considered personal expenses. We reviewed the website for the Society and for the conference and did not see any connection to District operations. Furthermore, District officials could not provide us with documentation that this trip was necessary for District operations.

By reimbursing District personnel that attended training and conferences without proper Board approval and reimbursing travel expenditures without supporting documentation, District officials may have incurred costs that were not actual expenditures necessary for District business. Due to the Board's lack of oversight of travel expenditures and enforcement of the adopted travel policy, the Board significantly exceeded its budget for conventions and seminars for 2016. The Board adopted a budget of \$40,000 for convention and seminar expenditures for

the 2016 fiscal year. However, expenditures for the year totaled \$104,047 which was \$64,047 over the adopted budget, or 160 percent more than planned.

How Should the District Purchase Goods and Services?

GML¹⁰ requires the board to advertise for bids on purchase contracts involving expenditures of more than \$20,000 and on contracts for public works involving expenditures of more than \$35,000. Exceptions from competitive bidding requirements include, but are not limited to, purchases through a New York State Office of General Services (OGS) contract or a county contract. GML¹¹ further requires the board to adopt a written purchasing policy for the purchase of goods and services that do not have to be competitively bid. The policy should outline when district officials should use alternative competitive methods and require adequate documentation of actions taken. These methods can include competitive bidding, sending out requests for proposals and obtaining written and verbal quotes.

To monitor compliance with its policy and GML, Town Law¹² requires the board to audit all claims against the district prior to payment and, by resolution, order the treasurer to pay the claims, only if supported by itemized vouchers. The claims audit process should entail a thorough and deliberate examination to determine whether each claim is a legal obligation and proper charge against the district for goods or services actually received, and is in compliance with the district's procurement policy and other related policies. This process assists the board in fulfilling its duty to safeguard district money against improper use.

A purchase order (PO) serves as the source document for district claims that are entered into the accounting system. A properly functioning PO system ensures that purchases are properly authorized and preapproved, and that adequate funds are available before a purchase is made. For the PO system to be effective, POs must be issued prior to purchasing goods or receiving services. A confirming PO is one prepared after the goods or services have already been ordered or received from a vendor. When district officials do not control and limit the use of confirming POs to emergency purchases, the review, approval and price verification processes of the normal purchasing process are circumvented. Confirming POs result in limited assurance that purchases are made at the best price and quality and are for legitimate and authorized district purposes.

Town Law¹³ generally allows fire districts to purchase meals for officers or employees who are located outside of their work area on official business for

10 GML Section 103

11 GML Section 104-b

12 Town Law Section 176, 4-a

13 Town Law Section 178-c

extended periods of time or when events prevent fire district volunteers and/or personnel from taking time off to eat during mealtime because of a pressing need to complete business.

The Board Has Not Updated the Purchasing Policy

The Board reviewed and readopted a procurement policy in January 2017 that states that purchase contracts exceeding \$10,000 and public works contracts exceeding \$20,000 are subject to competitive bidding requirements. Purchase contracts from \$5,000 to \$9,999 require three written and/or verbal quotes. Public works contracts exceeding \$10,000 require three written bids and an agreement or contract with the vendor detailing the scope of work and the material that will be provided by the contractor. The policy authorizes the District Manager and the Board to purchase goods and services for the District.

The Board-adopted procurement policy did not establish reasonable thresholds and competitive pricing requirements for purchase and public work contracts. The competitive bidding dollar thresholds in the policy have not been updated since GML was amended in 2010 which, among other things, increased the competitive bidding threshold requirements to more than \$20,000 for purchase contracts and more than \$35,000 for public works contracts. The policy requires bidding at the previously lower thresholds of \$10,000 for purchases and \$20,000 for public works contracts. Further, the policy does not require written or verbal competitive quotations for purchases under \$5,000 and public works contracts under \$10,000. As a result, there is no assurance that procurements below these thresholds are obtained at the best price.

The Board Does Not Ensure the Purchase Order System Is Used Effectively

District officials did not use the established PO system effectively. POs were routinely generated after the invoices were received. We reviewed 58 disbursement checks for 143 purchases totaling \$252,264 and found that 107 purchases totaling \$163,233 were confirming purchases that did not have an approved PO prior to the purchase being made. For example, an invoice totaling \$4,885 for lights for a chief's vehicle was dated March 15, 2016. However, a PO was not generated until April 12, 2016. An additional six purchases totaling \$7,899 did not include an attached PO. Without creating or approving POs prior to purchase, District officials have no assurance that appropriations are available to purchase goods or services, that the procurement policy has been followed or that purchases are actually necessary and approved by the appropriate official.

Officials Did Not Comply with Competitive Bidding Statutes or Obtain Quotes as Required by Policy

We reviewed the same 58 claims to determine whether they followed a competitive purchasing process. We found the following:

- District officials did not advertise for competitive bids for nine claims paid to four vendors totaling \$87,469 that exceeded the statutory thresholds. This included:
 - One claim totaling \$40,926 paid to a vendor for telecommunication equipment for District vehicles.
 - One claim totaling \$22,204 paid to a vendor for scuba diving equipment.
 - Seven claims totaling \$24,339 paid in 2017 to two vendors for mechanical services for repairs on two of the fire department's competitive racing team vehicles that, in aggregate, exceeded the bid threshold.
- District officials did not obtain competitive quotes for three claims totaling \$29,038 as required by the District's procurement policy. This included one claim totaling \$11,229 for computer hardware and software and two claims totaling \$17,809 paid to two vendors for vehicle repairs.
- District officials did not obtain competitive quotations for 16 claims totaling \$33,526 for purchases exceeding \$1,000. Although not required by Board policy, obtaining competitive quotes may have resulted in cost savings.

When goods and services are purchased without a competitive process, officials have no assurance that goods and services are procured at the lowest prices and guarded against favoritism, extravagance, fraud and corruption.

The Board Paid Claims That Were Not Actual and Necessary District Expenditures

The District issued 16 disbursement checks totaling \$71,685 to the Islip Fire Department (Fire Department) during our audit period. We reviewed 13 of these disbursements totaling \$60,413, reimbursing the Department for 238 purchases. While all 13 disbursements were audited and approved for payment by the Board, two checks totaling \$4,194 were issued to the Fire Department before they were audited and approved. In addition, 74 of the 238 purchases totaling \$16,628 lacked itemized receipts but were approved for payment. Further, all 238 purchases lacked support, such as approved POs, to show prior approval by District officials to purchase the goods, meals and/or services.

Moreover, 178 charges totaling \$40,816 were for restaurant and food-related purchases. The Board has not adopted a policy to guide officials in determining when it is appropriate to provide meals or refreshments and the supporting documentation required to justify the expenditure. The charges generally included a written explanation for the meals, but it was not always clear why the meal was an appropriate District expenditure. In addition, they lacked a list of volunteers that benefited from the meals. Without adequate documentation, officials cannot be sure that all expenses are proper District expenses. For example, the District issued a check to the Fire Department that included payment for meals at a local restaurant totaling \$1,220. The explanation on the receipt stated “St. Patrick’s Day.” There was no indication of who participated in the meal and why it was an actual and necessary District expense.

We also identified 16 questionable charges paid by the District to the Fire Department totaling \$7,073 that do not appear to be appropriate District expenditures (Figure 2).

Figure 2: Questionable Charges

	Number of Charges	Total
Gifts and Awards for Department Members	6	\$4,295
Gift Cards	3	824
Donations	2	770
Cigars for Events	2	694
Miscellaneous	3	490
Total	16	\$7,073

By paying claims that did not include prior approval for purchases, District officials incurred costs that do not appear to be actual expenditures necessary for District business. Further, because the Board has not adopted a meal policy, officials did not maintain sufficient supporting documentation to justify the direct business purpose for meals and refreshments.

What Do We Recommend?

The Board should:

1. Adopt policies and procedures to ensure that health benefits are provided in accordance with the Law.
2. Consult an attorney regarding recovering the \$21,000 that was inappropriately paid to the rehabilitation facility.

-
3. Reimburse the District for the suits and other clothing they received and seek reimbursement for any payments that were not actual and necessary District expenses, such as the suits purchased for others.
 4. Ensure all general credit card charges are sufficiently supported with itemized receipts before audit and approval for payment.
 5. Consider revising the credit card policy to include monitoring and oversight procedures for the use of gasoline credit cards.
 6. Assign gasoline credit cards to District vehicles rather than individuals for better monitoring and control of their use.
 7. Review exception reports to ensure appropriate use of gasoline credit cards.
 8. Ensure all claims are subject to an independent audit, so that Commissioners are not responsible for approving their own claims.
 9. Ensure that conference and travel expenditures are in compliance with the District's travel policy, including:
 - a) Requiring all conference and travel expenditures be approved in advance by the Board.
 - b) Requiring all expenditures be adequately supported and necessary before approving them for payment.
 - c) Requiring reimbursement for all costs (except per diems) be supported by receipts, including lodging, parking and tolls.
 10. Revise the District's travel policy to require members and officials to submit documentation of attendance and/or completion of any conference or training. In addition, ensure that out of state training is approved by resolution, including a finding that the training is necessary, in the public interest, and not available within a reasonable distance and time period in New York State.
 11. Revise the procurement policy to include reasonable thresholds for obtaining competitive pricing to ensure prudent use of taxpayer money and include the current GML bidding requirements.
 12. Ensure officials and employees follow competitive bidding statutes and procurement policy requirements.
 13. Ensure the PO system is utilized and all purchases are approved before they are made, including purchases made by the Fire Department.

14. Ensure all claims are adequately supported and audited before payment including general use credit card claims.

15. Adopt written policies outlining when it is appropriate to provide meals and refreshments, the documentation necessary to justify the direct business purpose for meals and refreshments, and who authorized and participated in the meal.

The Treasurer should:

16. Ensure all claims are audited by the Board before issuing payment.

Appendix A: Response From District Officials

In their response, District officials refer to page numbers contained in the draft report. Page numbers have since changed when finalizing the report.

Islip Fire District

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Islip Fire District Disbursements Report of Examination Report Number 2020M-009

RESPONSE AND CORRECTIVE ACTION PLAN (CAP) DECEMBER 2020

Key Finding #1: The Board made an inappropriate payment for medical expenditures totaling \$21,000.00.

Key Finding #2: The Board approved payments for 118 purchases totaling \$38,563.00 made on District credit cards that did not have sufficient documentation.

Key Finding #3: The Board approved payments for 58 fuel credit card transactions, consisting of 1,181 gallons of fuel totaling \$2,550.00 that were not adequately supported.

Key Finding #4: The Board did not always enforce the adopted travel policy when approving \$125,028.00 in travel expenditures.

Key Finding #5: District Officials made 107 purchases totaling \$163,233.00 without an approved purchase order prior to the purchase being made.

This Document represents the Islip Fire District's combined Response and its Corrective Action Plan (CAP), regarding the above-referenced audit.

Key Findings will be addressed through the Board’s adoption of the Key Recommendations through applicable policy revisions and stricter procedural adherence to its Procurement, Credit Card Assignment & Use, and Travel/Conference policies. Process will be enhanced through new internal controls that have been implemented as a result of this audit experience to ensure strict adherence to applicable policy processes.

The Board seriously takes its fiduciary responsibilities to the taxpayers of the Islip Fire District, in balance with the needs of the Islip Fire Department, and uses this audit process as a learning experience upon which to improve. The Board agrees with the key findings 2-5 in this section of the audit and the Board readily accepts recommendations 2-4.

Regarding the interpretation contained on Page 4, within the heading *The Board Did Not Establish an Adequate Credit Card Policy or Sufficiently Monitor Credit Card Use*, stating the OSC’s finding that “combined total credit limit is \$101,500.00,” and “the credit card policy did not establish limits,” the Board respectfully believes that this is in error. The actual collective/shared limit on the account in use during the audit period was capped at \$30,000.00. The Board believes this situation has been rectified via email correspondence on December 17, 2020 between the Board’s Deputy Treasurer and the OGS representatives overseeing this audit, in which corroboration from [REDACTED], was provided.

See
Note 1
Page 24

The Board supports maintaining a collective spending cap on the credit card account, with the collective/shared account limits of the current credit card provider capped at \$40,000.00 total, with each of the assigned credit cards having a different individual spending limits.

Regarding credit card policy, modifications have already occurred, with the creation of a formal list of authorized / assigned users, linked to individual credit card numbers, that include the District Manager, Treasurer, Deputy Treasurer, and each Commissioner. A separate gas credit card will be stored under lock and key in the Fire District Manager’s office, and will be made available via sign out – sign in process to individuals authorized to utilize a fire district / fire department vehicle for approved travel.

One previously authorized user, a Fire District staff member acting as the Assistant District Supervisor during the interim period between the former and current District Managers, has been removed from the authorized user list and his card has been turned in and destroyed, with proper notification to the issuing bank.

Regarding the documentation, also found in the report on Page 4 referring to purchases through a vendor specializing in men’s apparel, the Board accepts responsibility for not adhering to the proper procedures for the purchase of the identified clothing items, and is confident that the changes in both clarified written policy and purchasing process will prevent future occurrences. Although the purchase of “uniform” or “like attire” for Fire District Officials to be used while representing the organization on official business has been a long standing practice, we now understand that there is no valid purpose as Fire District Officials are not a “uniformed” service.

Audit Recommendation #1: *Consult an attorney regarding recovering the \$21,000.00 that was inappropriately paid for medical expenses.*

Implementation Plan of Action: The Board has consulted with its legal counsel and respectfully contests this recommendation.

See Note 2 Page 24

The Board would like to express their understanding that while the process for this expense was inconsistent with its approved procurement policy, its tacit approval for the expense was understood to be for a medical treatment option consistent with the Board’s adopted Fitness & Wellness Policy for Firefighters. During internal discussions regarding the payment, the Board took steps believed to be necessary under the patient confidentiality and Protected Health Information (PHI) requirements of the federal Health, Insurance Portability and Accountability Act (HIPAA). The Board strongly feels that given the national attention to Mental Health & Well Being of Firefighters, as documented in the Life Safety Initiative #13 of the Everyone Goes Home Alive Campaign, and in response to the growing trend of first responder suicide as a leading cause of firefighter line of duty deaths, this expense, limited to a treatment facility only (no travel or lodging) was committed with the best interests of a valued senior tenured firefighter in the fire department, first and foremost, and absent of any ill intentions. The Board maintains the position that the facilitation of covering the expense for medical treatment, was neither arbitrary nor capricious, and consistent with its Fitness & Wellness Policy for Firefighters. The policy was developed in accordance with national recommendations to provide a pathway for recovery for firefighters in need, and therefore perceived to be a legitimate expense.

Implementation Date: The Board recognizes this as an opportunity to continue dialogue on this most important topic, and remains open to implementing strategies linked to Key Finding 1 and Key Recommendation 1.

Persons Responsible for Implementation: Chairman of the Board of Fire Commissioners and the Board’s Attorney.

Audit Recommendation #2: *Ensure all gas and general credit card charges are sufficiently supported with itemized receipts before audit and approval for payment.*

Implementation Plan of Action: The Board has already implemented several steps to correct this issue and the *Credit Card Policy* will be revised to reflect these changes. The policy revisions will also be strengthened to identify specific circumstances under which credit cards may be used, prior approvals to authorize such use, and spending amount limits. The revisions to process and creation and utilization of a Fuel Consumption Logbook in December 2017, coupled with the monthly print out from the gas card vendor, [REDACTED] will create a checks and balances system to facilitate Fire District Manager's review and monitoring of gas purchases in a timely fashion. The process for those fire district / fire department officials issued gas credit cards has been revised, where each card has been re-aligned to each individual, with enhanced reporting requirements as addressed below, implemented.

Those officials using fire district vehicles or fire department members using fire department vehicles for official travel are now required to sign the vehicle out, and if necessary, sign out a gas credit card and / or NY EZPass transponder. New policy requires that officials using fire district vehicles or fire department members using fire department vehicles record departing and returning actual odometer mileage, along with their name, nature of travel, and destination location. Long standing policy that the use of a fire district vehicle assigned to the fire department requires prior use approval from a Fire Chief, and the use of a fire district vehicle requires prior approval from a Commissioner, has been re-issued and will be closely monitored by the Fire District Manager.

Any officials authorized to use fire district / fire department vehicles must now produce signed gas receipts detailing actual odometer mileage at the time of the gas purchase. For vehicles assigned to the Chief of Department and 1st and 2nd Assistant Chiefs, assuming a more regular schedule of fuel consumption, each Chief will be required to submit signed gas receipts as soon as possible after purchase but no later than two (2) weeks, with their name, actual odometer readings and vehicle identification number. Revising the policy to shorten the length of time each driver has to submit receipt will enhance tracking and eliminating the possibility of late charges occurring during a billing cycle.

The consumption of diesel fuel is managed separately, and not linked to credit card activity. The Islip Fire District maintains an underground storage fuel tank with pump at its headquarters location.

Diesel fuel is purchased in bulk, and consumption is accounted for, by vehicle identification, date, and gallons refilled in a separate logbook maintained at the watch desk, staffed 24/7.

As an additional security measure, the fuel pump has always been, and will remain locked and electronically controlled by the dispatcher on duty and can only be activated upon request of the vehicle chauffer, with the vehicle present at the pump.

Implementation Date: The new, aforementioned Fuel Consumption logbook was put into service, effective December 2017. While practice is currently underway, written policy revisions will be made by December 31, 2020 to coincide with approval at the January 2021 Fire District Organizational Meeting.

Person Responsible for Implementation: Fire District Manager.

Audit Recommendation #3: *Ensure that conference and travel expenditures are in compliance with the District's Travel Policy.*

Implementation Plan of Action: Policy revisions will be made to the *Conference and Travel Policy* by December 31, 2020 to coincide with approval at the January 2021 Fire District Organizational Meeting. The policy revisions, and the Board's adherence to established process, will ensure that approval of, payment for, and documentation of attendance at training conferences are carried out in accordance within the guidelines established in GML sections 72-g and 77-b.

Implementation Date: January 1, 2020

Person Responsible for Implementation: Policy revisions will be made by the Fire District Secretary and the Consulting Secretary. Commissioner Oversight responsibilities are assigned at each year's Organizational Meeting. The Commissioner whose assigned oversight responsibilities include the Treasurer and Board's Internal Travel Booking Agent will work with the Fire District Manager to monitor compliance with the revised policy. The District Manager will oversee applicable purchasing activity.

Audit Recommendation #4: *Ensure officials follow the procurement policy requirements and purchase order system.*

Implementation Plan of Action: Policy revisions to the Procurement Policy will be made to include both spending requirements and purchasing process. The limit for purchases not requiring competitive quotes has already been lowered from up to \$5,000.00 inclusive to up to \$2,500.00 inclusive and for expenses between \$2,500.00 - \$5,000.00, inclusive, two quotes will be solicited.

New internal controls have been instituted by the District Manager to strengthen compliance with the purchasing and procurement process and purchasing whenever possible off the NY State OGS, BOCES, Suffolk County Purchasing Consortium Contracts, or other approved contracts. The District Manager now regularly consults with the Fire District Treasurer or Deputy Treasurer to ensure that funds in applicable line items is available, in effort to ensure spending is done in accordance with the approved budget. Purchase requests are then brought to the Board at their monthly regular business meeting, where purchases are approved. Purchase Orders are then issued, and purchases are made by the Fire District Manager, or designee. Upon receipt of items, each is inventoried, tagged when applicable, and issued as applicable. Adherence to the GML-approved purchasing process will be monitored by the Fire District Manager.

Implementation Date: Currently underway

Person Responsible for Implementation: Policy revisions to the *Procurement Policy* will be made by the Fire District Secretary and the Consulting Secretary. Adherence to the GML-approved purchasing process will be monitored by the Fire District Manager. Commissioner Oversight responsibilities are assigned at each year's Annual Organizational Meeting. The Commissioner whose assigned oversight responsibilities include the Annual Budget will work with the Fire District Manager to monitor compliance with the revised policy.

Michael N. Leo
Chairman, Board of Fire Commissioners
Islip Fire District

12/19/2020
Date

LEGGIO	_____	DATE	<u>12-19-2020</u>
McCAFFREY	_____	DATE	<u>12-19-2020</u>
LEO	_____	DATE	<u>12/19/2020</u>
HERRMANN	_____	DATE	<u>12/19/2020</u>
DINEEN	_____	DATE	<u>12/19/2020</u>

Appendix B: OSC's Comments on the District's Response

Note 1

The report accurately states that \$101,500 is the combination of the limits of all credit cards issued to eight District officials. Subsequent to fieldwork, the Deputy Treasurer provided a screenshot of the District's account, furnished by the credit card company, indicating that the District's charges could not exceed \$30,000 within a billing cycle. The report has been modified to include this information.

Further, the report accurately states that the District's credit card policy does not establish limits. The policy states that the Board shall approve all credit card accounts at the annual organization meeting. In addition, the Board shall identify the name and title of the individuals who are issued and eligible to utilize credit cards on behalf of the District. The current list of authorized users, for each District credit card, shall also be attached to the policy. We reviewed the annual reorganization meeting minutes; the Board did not approve credit card accounts or an authorized list of users. Further, the Board did not maintain a list of authorized users and titles attached to the credit card policy. We determined District credit card account users by reviewing the credit card statements.

Note 2

The Board does not have the legal authority to make a direct payment for District volunteers' or Commissioners' medical expenses. The District carries insurance as required under Volunteer Firefighter Benefit Law for injuries sustained in performing firefighting duties. The Board is responsible for adopting policies and procedures in accordance with the law.

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 written policies and procedures to gain an understanding of the controls in place over the procurement and disbursements processes. We determined whether policies complied with required statutory requirements.
- We reviewed Board minutes for the audit period to determine whether there was adequate Board approval for purchases, travel and disbursements.
- We reviewed employment contracts to determine medical benefits allotted to District employees.
- We reviewed a disbursement made to a substance dependency rehabilitation facility to determine whether it was made for a valid District purpose.
- We selected all general purpose credit card charges totaling \$121,136 and all fuel credit card charges totaling \$25,099 for our audit period to determine whether they were independently audited before they were paid, supported and for a valid District purpose.
- We selected all disbursements issued for travel-related purposes totaling \$56,882 to determine whether travel was for a valid District purpose, approved by the Board and complied with District policies and procedures.
- Using our professional judgment, we selected 58 disbursement checks totaling \$252,264 and reviewed the associated claims package to determine whether the claims were audited before they were paid; the purchases included an attached purchase order; purchase orders were approved before the purchase was made; and whether purchases complied with District policy and statutory requirements and were supported for a valid District purpose.
- Using our professional judgment, we selected 13 disbursement checks totaling \$60,413 that were issued to the Islip Fire Department. We reviewed the associated claims packages to determine whether claims were supported, audited and approved before they were paid. We reviewed all the items purchased to determine whether they were a legitimate District purchase or appeared to be a Department expense. When food was purchased, we determined whether there was a description of why food was purchased and whether a list of members that would benefit from the meal were listed.

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 relevant population size and the sample selected for examination.

A written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law, Section 2116-1(3) (c) of New York State Education Law and Section 170.12 of the Regulations of the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board to make the CAP available for public review in the Clerk's office.

Appendix D: Resources and Services

Regional Office Directory

www.osc.state.ny.us/sites/default/files/local-government/documents/pdf/2018-12/regional_directory.pdf

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

www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263196&issued=All

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

www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263206&issued=All

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

www.osc.state.ny.us/sites/default/files/local-government/documents/pdf/2020-05/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

www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263211&issued=All

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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