



Town of Tonawanda

Physical Accessibility to Programs and Services

S9-24-42 | February 2025

Contents

- Report Highlights 1**

- Physical Accessibility to Programs and Services 2**
 - Steps Identified to Potentially Increase Physical Accessibility to Programs and Services at Selected Town Facilities. 2
 - What Do We Recommend? 4

- Appendix A – Response From Town Officials 5**

- Appendix B – Potential Physical Accessibility Improvements 6**

- Appendix C – Audit Methodology and Standards 8**

- Appendix D – Resources and Services. 9**

Report Highlights

Town of Tonawanda

Audit Objective

Assess whether Town of Tonawanda (Town) officials could take additional steps to increase physical accessibility to programs and services provided at selected Town facilities.

Key Findings

Of the 865 applicable physical accessibility components (components) we reviewed, we identified 132 components (15 percent) where Town officials could consider taking additional steps to increase physical accessibility at the selected Town facilities. Specifically:

- 29 components at the Justice Court, such as spaces to accommodate wheelchairs in the courtroom seating area and at least one accessible restroom.
- 25 components at the Kenilworth Library, such as signs identifying van accessible parking spaces and properly secured carpets at the entrance.
- 22 components at the Town Hall, such as accessible ramps with handrails at the proper height and length.
- 19 components at the Veterans of Foreign Wars Hall (VFW Hall), which is owned by the Town and used for election polling, such as accessible parking spaces with access aisles and at least one van accessible space.
- 15 components at the Senior Center, such as signs at inaccessible entrances indicating the location of the nearest accessible entrance.
- 22 combined components at six other Town facilities, such as handrails at the accessible entrance ramp with a properly sized gripping surface.

Recommendation

Town officials should assess the feasibility of taking additional steps to increase physical accessibility at the 132 components identified in this report. Town officials agreed with our findings and indicated they plan to initiate corrective action.

Audit Period

January 1, 2023 - June 30, 2024

Background

The Town is located in Erie County and is governed by an elected five-member Town Board (Board) composed of the Town Supervisor (Supervisor) and four Board members. The Supervisor is responsible for the overall administration of Town government.

The Town provides services located in the Town Hall, such as:

- The Town Clerk's Office (various licenses and permits, freedom of information act requests, etc.),
- The Town Comptroller's Office (budget inquiries, water and sewer billing related inquiries, etc.),
- The Assessor's Office (changes to tax rolls including adding or removing exemptions),
- Public meetings of the Board, Planning Board and other boards and committees.

The Justice Court, three Libraries, VFW Hall, Senior Center, as well as the Planning and Development, Highway, Police, Water Resources, Building, and Youth, Parks and Recreation (Recreation) Departments are also accessible to the public.

Quick Facts

	Town
Population	72,636
2023 General Fund Expenditures	\$29.1 million
Number of Employees	797

Physical Accessibility to Programs and Services

According to the Center for Disease Control and Prevention, more than one in four adults in the United States have some type of disability and more than one in 10 have a mobility disability with serious difficulty walking or climbing stairs.¹ It is important that someone with a disability can participate in their local government's decision-making process and be provided the same services and program opportunities as everyone else.

Title II of the 1990 Americans with Disabilities Act (ADA) prohibits discrimination on the basis of disability by state and local governments. Generally, under the ADA's implementing regulations, a public entity may not deny the benefits of its programs, activities, and services to individuals with disabilities because its facilities are inaccessible. While not required to make each existing facility accessible, public entities must operate each service, program, or activity so that, when viewed in its entirety, it is readily accessible to and usable by individuals with disabilities.

The 2010 ADA Standard for Accessible Design (Standards) set minimum scoping and technical requirements for newly designed and constructed or altered state and local government facilities, public accommodations and commercial facilities. For any new construction or alteration that began on or after March 15, 2012, the project must comply with the Standards. An alteration is defined as a change to a building or facility that affects or could affect the usability of the entire building or facility or a portion thereof.

Although the Standards apply to new construction and alterations that began on or after March 15, 2012, we used the Standards as a tool to help identify where Town officials could consider taking additional steps to increase physical accessibility to programs and services at selected existing structures within the Town, whether built before or after March 2012. The potential improvements to physical accessibility identified in this report, however, are intended for informational purposes only and should not be construed as the Office of the State Comptroller (OSC) opining as to the legality of the Town's compliance with ADA requirements.

Steps Identified to Potentially Increase Physical Accessibility to Programs and Services at Selected Town Facilities

We reviewed physical accessibility to programs and services provided at the Town Hall, Justice Court, Kenilworth Library, VFW Hall, Senior Center, as well as the Planning and Development, Highway, Police, Water Resources, Building and Recreation Departments,² including access to Town department offices, public meetings spaces, and restrooms located within these buildings.

We performed site visits at each of these buildings and their respective parking lots (together "facilities") and used the ADA Checklist for Existing Facilities³ (ADA Checklist), which incorporates the Standards, as a tool to assess the accessibility of the sampled facilities.

1 https://www.cdc.gov/disability-and-health/articles-documents/disability-impacts-all-of-us-infographic.html?CDC_AAref_Val=https://www.cdc.gov/ncbddd/disabilityandhealth/infographic-disability-impacts-all.html

2 For our review, the Planning and Development, Highway, Police, Water Resources, Building, and Recreation Departments are referred to as "other Town facilities."

3 Produced by the New England ADA Center, the checklist was created to review existing facilities using the 2010 Standards for Accessible Design: <https://www.adachecklist.org/checklist.html>. Similar to the use of the Standards, the checklist was used as a tool to identify potential improvements to physical accessibility. The use of the checklist, however, is for informational purposes only and should not be construed as OSC opining on the legality of the Town's compliance with ADA requirements.

We reviewed 865 applicable physical accessibility components at the selected facilities and identified 132 components (15 percent) where Town officials could consider taking additional steps to increase physical accessibility, including 29 components at the Justice Court, 25 components at the Kenilworth Library, 22 components at the Town Hall, 19 components at the VFW Hall, 15 components at the Senior Center, and 22 components at the other Town facilities (Figure 1).

FIGURE 1

Potential Accessibility Improvements Identified at Selected Town Facilities



Justice Court: 29 potential improvements, such as signs identifying van accessible parking spaces, spaces to accommodate wheelchairs in the courtroom seating area, at least one accessible restroom, and a portion of the service counter at an accessible height.



Kenilworth Library: 25 potential improvements, such as signs identifying van accessible parking spaces, properly secured carpets at the entrance, and at least one accessible restroom.



Town Hall: 22 potential improvements, such as accessible ramps with handrails at the proper height and length, properly secured carpets at the entrance, interior signs with raised lettering and Braille, and pipes below restroom lavatories insulated or otherwise configured to protect against contact.



VFW Hall: 19 potential improvements, such as signs identifying accessible parking spaces, at least one van accessible space, accessible parking spaces with marked access aisles, signs on elevator door jams identifying the floor and elevator control buttons designated with Braille.



Senior Center: 15 potential improvements, such as signs identifying van accessible parking spaces, signs at inaccessible entrances indicating the location of the nearest accessible entrance, accessible restroom doors that open with no more than five pounds of force and have a closing speed of at least five seconds.



Other Town Facilities: 22 potential improvements, such as signs identifying van accessible parking spaces, signs identifying accessible parking spaces mounted at the proper height, handrails at the accessible entrance ramp with a properly sized gripping surface, properly secured carpets at the entrance, an entrance door that opens with no more than five pounds of force, interior office signs with raised lettering and Braille, and a portion of service counters at an accessible height.

Examples of the potential improvements we identified and photographed at the facilities, along with a complete table of potential accessibility improvements, are included in Appendix B.

What Do We Recommend?

1. Town officials should assess the feasibility of taking additional steps to increase physical accessibility based on the 132 components identified in this report.

Appendix A: Response From Town Officials



2919 Delaware Avenue - Room 11 • Kenmore, New York 14217 • (716) 877-8804
Fax: (716) 877-1261

February 20, 2025

Office of the New York State Comptroller
Statewide Audit Unit
110 State Street
Albany, N.Y. 12236

Attn: Chief of Municipal Audits

RE: Town of Tonawanda ADA Audit

To Whom it May Concern

The Town of Tonawanda (Town) acknowledges the receipt of the Office of the New York State Comptroller's (OSC) preliminary Draft Audit Report (Report) of the Town's Physical Accessibility to Programs and Services. The Town appreciates the opportunity to review this Report. Please accept this correspondence as the Town's official response.

The OCS reviewed 865 applicable physical accessibility components throughout the Town and identified 132 components (15 percent) where the Town could consider taking additional steps to increase physical accessibility at selected facilities. This number, although seemingly high, when put into the context of the size of the Town and the quantity of facilities they own and supervise, in our opinion, is a relatively low percentage.

Ultimately, the Town recognizes that the facilities they maintain may have varying degrees of physical accessibility deficiencies and that a portion of the deficiencies may be more difficult to address than others. Regardless, the Town will assess the feasibility of taking additional steps to increase the physical accessibility at the components identified in the Report and certainly realize that this ultimately benefits all residents of the Town of Tonawanda.

Your continued assistance and cooperation with this work is greatly appreciated. If you have any questions or concerns, please feel free to contact me at (716) 957-1564.

Best Regards,

Joseph Emminger
Town Supervisor

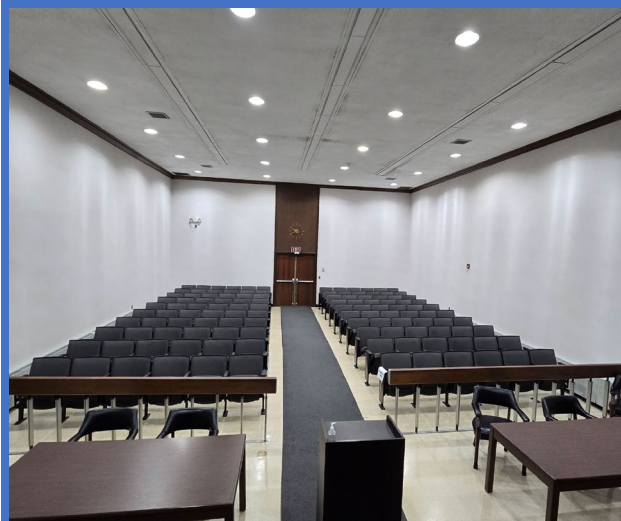
"A GREAT PLACE TO LIVE, WORK AND PLAY"



Appendix B: Potential Physical Accessibility Improvements

FIGURE 2

Potential Physical Accessibility Improvement Examples^a



Permanent seating in the public viewing area of the Town Court does not include wheelchair accessible spaces.



Signs at interior office (Town Comptroller's office pictured) without raised lettering and Braille mounted on the latch side of the door.



Service counter without an accessible portion no higher than 36 inches at Recreation.



No van accessible parking and accessible aisles are not marked at the VFW Hall.

a) Photos taken by OSC auditors in November 2024 with permission from local officials.

Figure 3: Potential Physical Accessibility Improvements by Component

Accessibility Checklist Component Category	Applicable Checklist Components Reviewed	Potential Improvements Identified	Percentage With Potential Improvements Identified
Accessible Route	106	0	0%
Curb Ramps	20	0	0%
Drinking Fountains	20	0	0%
Elevators	24	3	13%
Entrance	161	15	9%
Interior Doors	77	1	1%
Lavatories	63	13	21%
Parking	71	16	23%
Platform Lifts	5	0	0%
Ramps	39	7	18%
Rooms and Spaces	25	0	0%
Sales and Service Counters	35	9	26%
Seating	8	1	13%
Signs	14	10	71%
Soap Dispensers and Hand Dryers	18	7	39%
Toilet Compartments (Stalls)	29	10	34%
Toilet Rooms	57	14	25%
Water Closets	93	26	28%
Totals	865	132	15%

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. We obtained an understanding of internal controls that we deemed significant within the context of the audit objective and assessed those controls. Information related to the scope of our work on internal controls, as well as the work performed in our audit procedures to achieve the audit objective and obtain valid audit evidence, included the following:

- We selected the Town from a list of all cities, towns and villages (excluding NYC) not currently in OSC's audit process at the time of selection. We divided the list into seven regions and used expenditure data reported in the 2023 fiscal year to judgmentally select cities, towns and villages from these regions for an even representation across the State for this multi-unit audit.
- We reviewed applicable laws and regulations, as well as any policies and procedures the Town had regarding accessibility. The potential improvements to physical accessibility identified in the report, however, are intended for informational purposes only and should not be construed as OSC opining as to the legality of the Town's compliance with ADA requirements.
- We interviewed Town staff and reviewed Board meeting minutes to gain an understanding of accessibility for the Town's programs and services.
- We reviewed accessibility to programs and services provided at Town facilities, excluding recreational programs and services provided by third parties. We used the ADA Checklist for Existing Facilities, which uses the 2010 ADA Standards, as a tool to review accessibility at the facilities. We reviewed the accessibility components applicable at each sampled facility including accessible parking, approaches to buildings, building entrances, accessibility within buildings including to meeting rooms, offices providing programs and services, restrooms, and water fountains.

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

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. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law. 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 Town Clerk's office.

Appendix D: Resources and Services

Regional Office Directory

www.osc.ny.gov/files/local-government/pdf/regional-directory.pdf

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

www.osc.ny.gov/local-government/publications

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

www.osc.ny.gov/local-government/fiscal-monitoring

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

www.osc.ny.gov/local-government/publications

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

www.osc.ny.gov/local-government/resources/planning-resources

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

www.osc.ny.gov/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.ny.gov/local-government/required-reporting

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

www.osc.ny.gov/local-government/publications

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

www.osc.ny.gov/local-government/academy

Contact

Office of the New York State Comptroller
Division of Local Government and School Accountability
110 State Street, 12th Floor, Albany, New York 12236

Tel: (518) 474-4037 • Fax: (518) 486-6479 • Email: localgov@osc.ny.gov

<https://www.osc.ny.gov/local-government>

Local Government and School Accountability Help Line: (866) 321-8503

STATEWIDE AUDITS – Dina M.L. Thompson, Chief of Municipal Audits

State Office Building, Suite 1702 • 44 Hawley Street • Binghamton, New York 13901-4417

Tel (607) 721-8306 • Fax (607) 721-8313 • Email: Muni-Statewide@osc.ny.gov

[osc.ny.gov](https://www.osc.ny.gov)

