

# Bridgehampton Fire District

## Length of Service Award Program and Purchasing Practices

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MARCH 2018

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

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# Report Highlights

## Bridgehampton Fire District

### Audit Objectives

Determine whether District officials properly administered its length of service award program (LOSAP).

Determine whether District officials procured goods and services in accordance with the District's procurement policy and applicable laws.

### Key Findings

- The District's adopted LOSAP point system does not comply with New York State General Municipal Law (GML).
- 2016 LOSAP records for 15 active members were inadequate to support 917 of 1,176 points earned by members.
- District officials did not obtain the required number of written quotes for 12 purchases totaling \$108,883 made during the audit period.

### Key Recommendations

- Amend the point system to ensure compliance with GML.
- Ensure that complete and accurate records of LOSAP points are maintained.
- Ensure that District officials and employees solicit and document quotes for items below the competitive bidding threshold.

### Background

The Bridgehampton Fire District (District) is a district corporation of the State, distinct and separate from the Towns of Southampton and East Hampton in Suffolk County, in which it is located.

An elected five-member Board of Commissioners (Board) governs the District and is responsible for overall financial management, including overseeing the LOSAP and procurement of goods and services.

The Bridgehampton Fire Department (Department) is a not-for-profit organization composed of five fire companies<sup>1</sup> whose volunteer firefighters (members) provide approximately 2,700 year-round residents and approximately 10,000 seasonal summer residents with fire protection and emergency services over an area of approximately 30 square miles.

#### Quick Facts

2017 Budgeted Appropriations	\$3.3 Million
2016 LOSAP Net Assets	\$1.1 Million
2016 Active Members	83
Purchases Made During the Audit Period	\$4.4 Million

### Audit Period

January 1, 2016 – May 31, 2017

<sup>1</sup> The Mack Engine 1, Packard Engine, Light & Hose, Fire Police and EMS companies.

# Length of Service Award Program

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The District sponsors and funds a LOSAP intended to facilitate recruitment and retention of active volunteer firefighters by providing them with a monthly pension-like benefit based upon their years of firefighting service. From 1991 through 2016, District officials used a defined contribution LOSAP to which the District contributed \$700 for each participant credited with one year of firefighting service each year for a maximum of 40 years of service.

Participants earned a nonforfeitable right to a service award after being credited with five years of firefighting service and reaching the program's entitlement age of 65. Effective January 1, 2017, the District transitioned to a defined benefit LOSAP under which participants, generally upon reaching age 65, receive a benefit of \$20 per month for each year of firefighting service up to 40 years, or a maximum benefit of \$800 per month.<sup>2</sup>

## How Should District Officials Administer Their LOSAP?

District officials must establish a system under which the District grants service award points to participants for performing certain activities (point system). The activities for which points may be granted are specified in GML. However, a LOSAP's sponsor may designate less than all the activities specified as activities for which points may be granted. One year of firefighting service must be credited to active volunteer firefighters for each year that the firefighter earns 50 service award points.

When a fire department provides fire protection or other emergency services, it is considered a department response. If the point system includes participating in department responses as an activity for which points may be earned, GML requires the District to grant 25 points to members for responding to the minimum number of fire calls and an additional 25 points for responding to the minimum number of EMS calls (i.e., emergency rescue and first aid squad [ambulance] calls).

GML requires a volunteer to respond to a minimum number of calls to earn 50 points (25 points for fire calls and 25 points for emergency rescue and ambulance calls). For example, if the fire department responds annually to 500 or fewer fire calls, then a volunteer firefighter must respond to at least 10 percent of the fire calls to receive points. For 500 to 1,000 fire calls, a volunteer firefighter must respond to at least 7.5 percent of the fire calls. The same percentages apply to EMS calls.

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<sup>2</sup> For example, a firefighter with 10 years of service would receive \$200 per month (\$20 for each of the 10 years).

**Figure 1: GML – Participation in Department Responses (25 Points for Responding on the Minimum Number of Calls)**

Annual Number of Fire Calls	0 to 500	500 to 1,000	1,000 to 1,500	1,500 and up
<b>Minimum Percentage of Calls Responded to Annually to Receive 25 Points Credit</b>	10%	7.5%	5%	2.5%
Annual Number of Emergency Rescue and Ambulance Calls	0 to 500	500 to 1,000	1,000 to 1,500	1,500 and up
<b>Minimum Percentage of Calls Responded to Annually to Receive 25 Points Credit</b>	10%	7.5%	5%	2.5%

District officials are further required to adopt standards and procedures for administering their LOSAP to ensure that records of individual member activities under their point system are complete, accurate and properly documented. Each participating fire company is responsible for maintaining records of individuals' point accumulations, as prescribed by the District. Participation in activities for which points may be granted should be accurately tracked and recorded during the year.

District officials should adopt procedures for password security management to define how software passwords should be controlled to ensure the highest level of security over LOSAP data. Passwords protect LOSAP resources from unauthorized modification. Each user should have his or her personal account (username and password) to provide accountability within the LOSAP software. If users share accounts, accountability is diminished and activities cannot be traced back to a specific individual.

### **Point System Did Not Comply with GML**

The District's adopted point system covers the following eight activities: holding an elected or appointed position, attending meetings, training, standbys, sleep-ins, attending drills, miscellaneous activities and participating in department responses. However, the District's point system is inconsistent with GML because it does not award the correct amount of points for some activities.

Training Courses – As permitted by GML, the District's point system awards volunteer firefighters up to a maximum of 25 points for participating in training courses. However, the District point system does not comply with GML as to how these points are earned. For example, the District's point system awards one point for courses lasting from one to five hours, three points for courses lasting over 5 hours but less than 45 hours. However, GML requires awarding one point per hour (maximum of five points) for courses lasting

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up to 20 hours, one point per hour (maximum of 10 points) for courses lasting from 20 to 45 hours, 15 points for courses lasting from over 45 to 100 hours and 25 points for courses lasting over 100 hours.

Furthermore, the District's point system awards three points in the training course category for drills attended at the Yaphank Training Center. These activities should be included under the point system's drills category, which are eligible for one point per drill (minimum two hour drill) up to a maximum of 20 points.

Sleep-in/Standby – The District's point system awards up to 20 points for sleep-ins (one point per night) and up to another 20 points for standbys (one point each), for a total of up to 40 points for the two categories. However, GML provides that members may earn up to a maximum of 20 points for sleep-ins or standbys under a single, combined category. GML further requires that a sleep-in be a full night and defines a standby as a line of duty volunteer fire company activity that lasts four hours and does not fall under another point system category.

Our review of 2016 LOSAP records for 15 active members showed that the District awarded two points per standby over three hours to seven of these members on 18 occasions. The points awarded to these members were twice the number of points allowed by either GML or the adopted point system and the standbys lasted one hour less than required by GML.

Participation in Department Responses – The point system did not offer the correct amount of points for participation in department responses. GML allows 50 points (25 points each) for responding to a minimum number of fire calls and a minimum number of emergency rescue and ambulance calls based on the total number and type of call (Figure 1).

In 2016, the District responded to 30 fire calls and 580 emergency rescue and ambulance calls. Under GML, volunteer firefighters would receive 25 points after responding to 10 percent of fire calls (three calls) and another 25 points after responding to 7.5 percent (44) of emergency rescue and ambulance calls, for a total of 50 points, without having to respond to any additional calls in either category. However, the District's point system included three categories of responses (fire, ambulance and rescue) and required volunteer firefighters to attend 10 percent of the annual calls for a category before being eligible for one point per call above the 10 percent, up to 15 points in that category for a total of 45 points (15 for each category). As a result, the District's point system awarded at least five fewer points than allowed by GML.

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District officials told us they followed their point system adopted in 1991 and attributed inconsistencies to the lack of awareness of GML requirements. As a result, District officials may not have properly awarded LOSAP service credit to volunteer firefighters.

### **LOSAP Records Were Inadequate**

District officials did not ensure that records of individuals' activities under their point system were complete, accurate and properly documented. Officials established informal procedures over LOSAP. Volunteer firefighters were supposed to scan their key fob to sign in and out of activities and sign a roster sheet. However, District officials did not consistently enforce, and members did not consistently follow, these procedures. Further, the Mack Engine Company, within the District, did not maintain any records of its members' LOSAP activities.

We attempted to reconcile the 2016 activity records maintained in the LOSAP software with the manual rosters for 15 active members,<sup>3</sup> who were awarded a total of 1,176 points in 2016, to determine whether the District accurately awarded points. We found the following discrepancies:

- District officials did not maintain rosters to support 917 points awarded (78 percent). Furthermore, the rosters for 30 points were not signed by the members in attendance. Instead the members' names were circled, checked off or marked as present. As a result, District officials do not have adequate assurance that the members were actually present at the activity.
- Reports generated from the LOSAP software records for 438 training points did not have the length of training time indicated, even though points for activities such as training, drills and standbys are based on the length of the activity.
- Duplicate activity entries appeared for 14 members. We found a total of 45 duplicate entries where the same activity was entered at least twice. Records for seven of these members indicated a training was attended on January 11, 2016 and was included from four to five times in each members' individual training record. Due to the poor condition of the LOSAP records, District officials were unable to determine whether points were awarded to members for the duplicate entries.
- Rosters maintained to support 22 points earned by 10 members were never entered into the LOSAP software and, therefore, not awarded to the members.

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<sup>3</sup> See Appendix C for details of our sampling methodology.

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We reviewed LOSAP records from March 2017 to determine whether the maintenance of these records changed since 2016. For the 15 members reviewed, we found deficiencies similar to those disclosed in 2016, including 31 points entered in the LOSAP software with no length of time, 18 duplicate entries and no manual rosters on file for 14 of the 84 points earned that month. Because neither the members nor Department officials periodically verified that LOSAP records were accurate, District officials cannot be sure that all members were correctly credited with points earned.

Furthermore, District officials established several generic computer administrator accounts (Public, Chief's profile, Light and Hose officers, Tanker officers, Mack officers, Fire Police officers, EMS officers, and Department secretary) in its LOSAP software and allowed users to share passwords, rather than setting up unique usernames and passwords for each authorized user. As a result, District officials cannot be certain who is making LOSAP entries and changes in the software and whether entries and changes to activity records are authorized or accurate.

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

## **What Do We Recommend?**

The Board should:

1. Review and amend the District's point system, as necessary, to ensure conformity with GML.

District officials should:

2. Ensure LOSAP points are awarded in accordance with the adopted point system.
3. Ensure that all points earned throughout the program year are adequately tracked, accurately recorded and periodically reviewed and reconciled.
4. Develop, implement and communicate to Department officials and members formal procedures to ensure that all points earned throughout the program year are adequately tracked, accurately recorded and that sufficient records of the activities are maintained.
5. Disable and discontinue use of generic administrator accounts in the LOSAP software and assign specific user accounts to authorized software users.



# Purchasing Practices

## When Should the District Seek Competition for Purchases?

GML requires that the District adopt written policies and procedures governing the procurement of goods and services not subject to the competitive bidding requirements, to help ensure the prudent and economical use of public money, facilitate the acquisition of goods and services of maximum quality at the lowest possible cost under the circumstances and to guard against favoritism, improvidence, extravagance, fraud and corruption. The procurement policy should require maintaining adequate documentation to support and verify the actions taken.

The Board-adopted procurement policy, in part, requires the District to obtain alternative proposals or quotes for goods and services by the use of written requests or proposals (RFPs), written quotes, verbal quotes or any other method of procurement that furthers the purposes of the policy where competitive bidding is not required and whenever feasible. The policy further indicates that, if a sufficient number of qualified vendors or suppliers is available, the District should obtain a certain number of verbal or written quotes.

**Figure 2: Procurement Policy Requirements**

Quotes Required	Purchase Contract Limits	Public Works Contract Limits
None	\$0.00 – \$1,999.99	\$0.00 – \$2,999.00
Two Verbal Quotes	\$2,000.00 – \$4,999.00	\$3,000.00 – \$4,999.00
Two Written Quotes	\$5,000.00 – \$9,999.99	\$5,000.00 – \$6,999.99
Three Written/Faxed Quotes	\$10,000.00 – \$19,999.99	\$7,000.00 – \$34,999.99

## District Officials Did Not Always Obtain Quotes

While District officials used competitive bids, they did not always follow their policy when obtaining a minimum number of quotes for purchase and public works contracts. Officials made purchases totaling more than \$4.4 million from 215 vendors during our audit period.

We reviewed 19 claims for purchases totaling \$241,252 for a purchase or public works contract costing more than \$5,000, which required written quotes according to the policy. District officials did not obtain the required number of written quotes for 12 of these purchases totaling \$108,883.

District officials generally did not document their reasons for not soliciting written quotes, as required by their policy. Officials told us that they used certain vendors without soliciting quotes because they preferred to use the same vendors the District has always used or preferred to use local vendors. However, by not obtaining quotes before making such purchases, officials did not adhere to their policy. Furthermore, by giving preference to certain vendors, there is an increased risk that District officials are not effectively guarding against favoritism, extravagance and fraud.

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## **What Do We Recommend?**

The Board should:

6. Ensure that District officials and employees solicit and document quotes in accordance with the policy.

# Appendix A: Response From District Officials

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BRIDGEHAMPTON FIRE DISTRICT  
PO BOX 958 – 64 SCHOOL STREET  
BRIDGEHAMPTON NY 11932

February 5, 2018

Ira McCracken – Chief Examiner  
Office of Comptroller  
NYS Office Bldg Rm 3A10  
Hauppauge NY 11788-5533

## Re: Bridgehampton Fire District Audit

Dear Mr. McCracken:

The Fire District hereby submits the following response to its audit. The District has also included our written corrective action plan.

First, we thank you for the extensive audit of the Fire District. Sadly, your report does not reference all of the documents you reviewed, leaving only the very few allegations of errors. You received and investigated a complete year and a half of payroll reports, all financial reports, all checks and vouchers, bank statements, minutes, bids, purchased orders, contracts, audit reports, QuickBooks registers, employee reports, District policies, referendums and other documents. After all of that, we are not surprised that the only allegations of errors regarding the District's financial practices were related to a few instances of quotes which were below the bidding threshold.

See  
Note 1  
Page 13

Of course, the Fire District agrees that quotes are required in most instances and has complied obtaining such quotes as you saw. However, in some of the cases you cite, we disagree with some of your findings. However, I believe that the District's explanations we provided were not fully detailed in order for you to excuse the lack of obtaining quotes in certain instances.

See  
Note 2  
Page 13

In the following cases, we did request quotes from the only two vendors we could locate to place specialized striping on two vehicles:

- With regard to the work performed by Fenton Sign Co., we called multiple companies to come and view the work to be performed at the station. Fenton was the only company that showed up to provide a quote on the work. There was no favoritism. The only other vendor we could locate did not come view the work or provide a quote, but another quote was sought. Norris & Sons was the other company who could perform the work, but they did not submit a quote.

See  
Note 2  
Page 13

- With regard to Norris & Sons, this is the second of only two companies in any proximity who perform this type of work. Fenton Sign Co. was the first company which performs this type of work. However, the individual who performs this work for Fenton was injured and unable to perform the work. Thus, the district was able only to receive one quote. There was no favoritism.

See  
Note 2  
Page 13

The following items were deemed sole source by the Fire District.

- Regarding Nassau Diagnostics, the District was not able to locate another qualified physician group which was willing to come to the firehouse to perform the required services. This was deemed sole source due to the refusal of any other medical exam company to be willing to perform on site exams. Performing on site exams was a significant requirement that could not be waived.

See  
Note 2  
Page 13

- Regarding the services of the plumber and the electrician, the District has searched for and has been unable to find any other electrician or plumber who was willing to perform work for prevailing wages on a case by case basis. After a diligent search of licensed plumbers and electricians, the District was unable to locate companies willing to work at prevailing wage rates. These individuals were the only ones remaining who would agree to perform small scale services for prevailing wages.

See  
Note 2  
Page 13

- With regard to the Riverhead Brake Service, this is the only entity located in a reasonable area (30+ miles) which performs heavy duty commercial truck brake work. We could not locate any other vendors capable of performing this type of work on fire vehicles in a reasonable distance.

See  
Note 2  
Page 13

- With regard to Firematic Supply Co., this was the purchase of a new model of hose reels needed for the station. No one else provided these new models that we could locate. They were not available from anyone else at the time we required them. They also represented a safety hazard so we could not wait to see if any other vender started carrying them.

See  
Note 2  
Page 13

- With regard to Gregor Well Drilling, this entity was repairing its own work as they were the original installer of this particular well. It was deemed to be the most prudent to use this company in order to service its own product.

See  
Note 2  
Page 13

All of that said, the District will continue to ensure that it obtains a proper number of quotes as detailed in the District's procurement policy when bidding is not required.

With regard to the LOSAP review, as you know, the Fire District discontinued its defined contribution LOSAP program and began a defined benefit program in 2017. The District does not wholly dispute your findings. However, we note that you did make a significant error in your review. On Page 5, under "Training Courses", you comment that the District should not have awarded 3 points for the Yaphank Training Center. You note that the District should be awarding 1 point for each hour of the drill, with a minimum of a two hour drill. You are

See  
Note 3  
Page 13

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incorrect, as the statute provides that only one point should be awarded for each drill (GML § 217(c)(ii)) and not one point per hour per drill.

We also believe that some of the point system you criticized was consistent with the program's requirements as the law existed at the time the program was adopted, though this is immaterial in light of our adoption of a new program.

See Note 4 Page 13
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We are also confident that your calculation of the number of fire calls to which the Department responded was significantly under-calculated. The District responded to well more than thirty fire calls in 2016.

See Note 5 Page 13
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That said, the district has taken all things that your office has brought to our attention into careful consideration. This regards our LOSAP program and our bookkeeping, bids, contract, purchasing and checks etc. Please find below our written corrective action plan. The following have been implemented since things were brought to our attention. The CAP was implemented as of August 2017. We have changed the following methods to better meet the requirements of the NY State Comptroller's Office. The Bridgehampton Fire District shall continue to stay on track going forward to maintain our records in the best possible way. We feel the fiscal year of 2018 will show vast improvement should NY State care to view our records.

LOSAP PROGRAM: The Bridgehampton Fire District has as noted previously, discontinued its defined contribution LOSAP Program. As of January 1<sup>st</sup> 2017 we have started a new Defined Benefits Program. We are working side by side with Anthony Hill from Penflex since the plan started. The entire program and all the points being entered are carefully monitored. We are very confident that this new program is an excellent step forward for our District. It was carefully structured to meet the State requirements.

Minutes, Quotes, Bids and Vouchers: We appreciate your information given to the District regarding having more quotes needed for certain purchases made. We have also reviewed the way we go about awarding contracts and jobs. The Bridgehampton Fire District began changing things late this past fiscal year. Here is a list of changes we have made. These are improvements that we intend to carry forward.

1. All members of the Board and the Secretary are much more conscious of the Board adopted procurement policy regarding the number of verbal and or written quotes that are needed for purchases or jobs that are over \$1,999.99. We also keep the print out if Pre-Purchase requirements on the table at all meetings.
2. We have been making an effort to make sure more we obtain more quotes in general even if it is not a high cost purchase.

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3. If for any reason a job awarded or a purchase is approved for over \$1,999.99 without multiple quotes the reason for this will be documented in the minutes of that meeting. An example of something like this would be an emergency repair. We are also now stating in the minutes if there is no other vendor available to do a job or provide services needed. We want to make sure all needs are met. If we are unable to find enough vendors to give us quotes it will be noted in the minutes. The job or purchase will then be given to the vendor that meets the District's needs.

4. We are keeping copies of all quotes and bids in the monthly binders. We keeps the minutes, vouchers and checks along with financial information in a binder that includes estimates or quotes we were given for the jobs paid for.

We thank you for your time.

Sincerely,

Bruce Dombkowski  
Chairman of Board  
Bridgehampton Fire Commissioners

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

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### Note 1

We reviewed many documents in connection with our initial assessment of District operations. We use an assessment process to help obtain an understanding of District operations and identify potential areas with higher audit risk that may be included in our audit. However, that process is not an audit and does not include the level of testing included in an audit. District officials cannot assume that the areas not selected for audit are functioning properly or are free of risk.

### Note 2

District officials did not document their explanations, as required by the procurement policy. As a result, officials did not retain supporting evidence to document that quotes were obtained or the reasons for not obtaining quotes.

### Note 3

Because GML allows one point per drill that lasts a minimum of two hours, we corrected our report.

### Note 4

Certain aspects of the point system may have been consistent with GML at the time District officials adopted their program in 1991. However, the point system was not consistent with GML during our audit period.

### Note 5

We did not calculate the number of fire calls as part of our audit procedures. A District Chief supplied the number of fire calls (30) and emergency rescue and ambulance calls (580) to which the Department responded in 2016.

## Appendix C: Audit Methodology and Standards

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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, we performed the following audit procedures:

- We reviewed the District's adopted LOSAP plan document adopting the program to identify the activities for which volunteer members could earn service points.
- We compared the District's point system to GML requirements to determine whether the point system complied with the law.
- We interviewed District officials to determine the process used to track and record activity points and award annual LOSAP service credits.
- We determined through interviews of District officials that Mack Engine Company 1 did not maintain manual LOSAP records. We judgmentally selected records of 15 active members, ensuring that we selected members from each of the remaining four fire companies. We reviewed all LOSAP records from 2016 and March 2017 for these members to determine the number of points awarded and whether the District maintained sufficient records of the qualifying activities.
- We obtained and reviewed the access reports and security logs from the LOSAP software administrator to determine user access rights and controls over the LOSAP software.
- We reviewed the District's procurement policy and interviewed District officials to gain an understanding of the District's purchasing procedures.
- We identified the population of service providers and vendors that the District did business with during the audit period.
- We reviewed documentation for all vendors with expenditures at or above \$5,000 to determine whether District officials were seeking competition before awarding contracts for goods and services below the statutory bidding thresholds.

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.



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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

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### **Regional Office Directory**

[www.osc.state.ny.us/localgov/regional\\_directory.pdf](http://www.osc.state.ny.us/localgov/regional_directory.pdf)

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

[www.osc.state.ny.us/localgov/costsavings/index.htm](http://www.osc.state.ny.us/localgov/costsavings/index.htm)

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

[www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm](http://www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm)

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

[www.osc.state.ny.us/localgov/pubs/listacctg.htm#lmgm](http://www.osc.state.ny.us/localgov/pubs/listacctg.htm#lmgm)

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

[www.osc.state.ny.us/localgov/planbudget/index.htm](http://www.osc.state.ny.us/localgov/planbudget/index.htm)

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

[www.osc.state.ny.us/localgov/lgli/pdf/cybersecurityguide.pdf](http://www.osc.state.ny.us/localgov/lgli/pdf/cybersecurityguide.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/localgov/finreporting/index.htm](http://www.osc.state.ny.us/localgov/finreporting/index.htm)

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

[www.osc.state.ny.us/localgov/researchpubs/index.htm](http://www.osc.state.ny.us/localgov/researchpubs/index.htm)

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[www.osc.state.ny.us/localgov/academy/index.htm](http://www.osc.state.ny.us/localgov/academy/index.htm)

## Contact

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[www.osc.state.ny.us/localgov/index.htm](http://www.osc.state.ny.us/localgov/index.htm)

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

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