

Town of Huntington

Tax Exemption Administration

SEPTEMBER 2019



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

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Report Highlights

Town of Huntington

Audit Objective

To determine whether the Town Assessor properly administered select real property tax exemptions.

Key Findings

- The Assessor did not properly administer and calculate Alternative Veterans and Senior Citizens real property tax exemptions.
- The Assessor did not maintain supporting documentation for granted exemptions and continued eligibility for some exempted individuals.

Key Recommendations

- Ensure all applicants provide adequate supporting documentation before granting exemptions.
- Correctly apply statutory provisions to granted exemptions.
- Maintain eligibility documentation for all exemptions granted.
- Annually verify income to support Senior Citizens exemptions.

Town officials generally agreed with our recommendations and indicated they planned to take corrective action. Appendix C includes our comments on certain issues Town officials raised in their response.

Background

The Town of Huntington (Town), located in Suffolk County, includes the Villages of Asharoken, Huntington Bay, Lloyd Harbor and Northport, and 17 hamlets.

The Town is governed by a five-member Town Council (Council). The Town Supervisor (Supervisor) is a Council member and serves as the chief executive and chief fiscal officer.

The Town Assessor (Assessor) is responsible for granting and tracking real property tax exemptions within the Town's boundaries, including County and school district exemptions. The Assessor was appointed in May 2013 and works 160 hours per month at the Town.

Quick Facts

2018 Expenditures	\$227.3 million
Area	137 Square Miles
Residents	205,000
Parcels of Land	73,692
Taxable Assessed Value^a	\$43.6 billion

^a Adjusted for the Town's equalization rate

Audit Period

December 1, 2017 – November 30, 2018

Tax Exemption Administration

All real property in New York State (State) is subject to taxation unless specific legal provisions grant it exempt status. Real property tax exemptions are granted on the basis of many different criteria, including the use to which the property is put, the owner's ability to pay taxes, the desire of the State and local governments to encourage certain economic or social activities and other such considerations. Certain exemptions provide full relief from taxation (wholly exempt property) while others reduce the taxes by varying degrees (partially exempt property). Some exemptions apply to taxes levied for county, city/town/village, special district and school purposes, whereas others pertain only to some of these. Lastly, while some exemptions are mandated by State law, others are subject to local option and/or local determination of eligibility criteria. These reductions in property taxes are paid for by increases in property taxes on other taxpayers with the exception of the School Tax Relief (STAR) exemption, which is funded directly by the State. The assessment roll's accuracy is essential for fair and equitable property taxation.

How Do Assessors Properly Administer Exemptions?

To properly administer real property tax exemptions, assessors need to:

- Maintain supporting documentation (i.e., local law, ordinance or resolution) for any exemptions granted that require authorization by local option.
- Ensure property owners submit completed applications with proper supporting documentation and meet eligibility requirements.¹
- Verify that exemption codes are properly selected and amounts are properly calculated in the Real Property Tax System (RPS), which is used to track assessment information and generate the annual assessment and tax rolls.
- Periodically verify that those granted exemptions continue to qualify for them.
- Retain supporting documentation for granted exemptions and consult with the New York State Office of Real Property Tax Services² (ORPTS) or the Suffolk County Real Property Tax Services Office, as necessary, for technical assistance.

¹ See Appendix A for eligibility requirements for the alternative veterans, senior citizens and firefighters exemptions.

² A division within the New York State Department of Taxation and Finance

The Assessor Did Not Properly Administer Real Property Tax Exemptions

We examined exemptions for Alternative Veterans,³ Persons of 65 Years of Age or Older (Senior Citizens)⁴ and Volunteer Firefighters and Ambulance Workers (Firefighters).⁵ The Town granted a total of 8,055 of these selected exemptions on the fiscal year 2018 roll, collectively reducing the total taxable assessed value among all taxing jurisdictions⁶ by more than \$580.5 million.⁷ We found exceptions with 71 of the 116 (61 percent) Alternative Veterans, Senior Citizens and Firefighters exemptions reviewed. These properties with exceptions had their total taxable assessed value incorrectly adjusted by more than \$1.7 million (Figure 1). The exceptions found also revealed systemic errors that could have incorrectly reduced taxable assessed value for thousands of other properties by \$18.8 million.

Figure 1: Fiscal Year 2018 Real Property Exemptions and Exceptions^a

Exemption Type	Total Parcels With Exemptions	Total Exempted Assessed Value for Taxes ^b	Total Number of Exemptions Tested	Exceptions Identified From Records	Rate of Exception	Total Exempted Assessed Value of Exceptions ^b
Alternative Veterans	5,640	\$284,410,000	56	56	100%	\$444,047
Senior Citizens	1,525	\$260,622,976	30	15	50%	\$1,310,952
Firefighters	890	\$35,479,048	30	0	0%	\$0
Totals	8,055	\$580,512,024	116	71	61%	\$1,754,999

^a Adjusted for the Town's equalization rate

^b Total exempted assessed value includes all taxing jurisdictions that provided the exemption (e.g., county, town, village, school, special district).

What Are the Requirements for Granting Alternative Veterans Exemptions?

Requirements related to Alternative Veterans exemptions typically include that the primary residence is of a veteran (or a qualifying family member) of the United States Armed Services who actively served during certain eligible time frames or received an expeditionary medal and was honorably discharged. Towns may pass local laws that establish these exemptions, as well as raise or lower the maximum amount from which a single property may be exempt. Furthermore, disabled veterans and veterans with combat service may receive an additional exemption based on supporting documentation.

Exemptions Were Incorrectly Calculated

The Town granted 5,640 Alternative Veterans exemptions totaling \$284,410,000 in County, Town and School exempted assessed value. The Assessor's Office staff does not use the "For

³ New York State Real Property Tax Law (RPTL) Section 458-a

⁴ RPTL Section 467

⁵ RPTL Section 466-c [Suffolk]

⁶ The taxing jurisdictions allowing exemptions are County, Town, and School District.

⁷ All assessment and exemption amounts in this report have been adjusted for the Town's equalization rate. An equalization rate is the State's measure of a municipality's level of assessment, equal to the ratio of total assessed value to the municipality's market value.

Assessor's Use Only" section of the Veterans exemption applications to indicate approval, including the exemption percentages approved, or denial of the exemption. They also rely solely on the Town's computer software program to calculate the exemptions and have no understanding of how to calculate the exemption amounts and, therefore, recognize errors or determine whether the amounts provided by the software are accurate.

We found that the Assessor routinely overrides the equalization rate⁸ for all veterans exemptions so that, instead of the State equalization rate of 0.84, a rate of 0.90 is applied to veterans resulting in all veterans in the Town incorrectly receiving higher exemptions. While the Town may use a different uniform percentage of value than the ORPTS-assigned equalization rate, it must apply the same rate to every parcel in the Town.⁹ For the 56 exemptions (1 percent) totaling \$3,204,762 that we reviewed, the effect of using an equalization rate of 0.90 instead of 0.84, is that the 56 veterans incorrectly received \$188,095 in County, Town and School tax reductions for fiscal year 2018. This means that the Town's 5,640 Alternative Veterans incorrectly received more than \$18.8 million in exempted assessed value.

Also, the Assessor stated that he overrides the equalization rate for all veterans exemptions. Therefore, these errors may also extend to the more than 3,700 exemptions granted under other veteran categories,¹⁰ representing a potentially significant tax inequity.

In addition, we found that three of the 56 exemptions that we reviewed required that the veteran have an expeditionary medal with an honorable discharge to receive any exemption. However, the files for each of these veterans did not contain evidence of the expeditionary medal and/or an honorable discharge; therefore, these three veterans may not meet the eligibility requirements and potentially received \$203,571 of incorrect County, Town and School exempted assessed value for fiscal year 2018. We also found that another three of the 56 exemptions reviewed did not receive the additional 10 percent combat exemption, even though the veterans had submitted documentation that met the combat eligibility requirements, resulting in these property owners losing \$52,381 in County, Town and School exempted assessed value for fiscal year 2018.

What Are the Requirements for Granting Senior Citizens Exemptions?

The Senior Citizens exemption requires the property be used exclusively for residential purposes and that all owners be 65 or older (with certain exceptions), with varying income limits determined by each municipality. Residents receiving the Senior Citizens exemption are required to file a renewal form each year, along with supporting documentation to show their income is below the threshold.

Town code section 178-4 eliminates the annual renewal requirement for residents who have received the exemption on five completed assessment rolls.¹¹ Instead, the exemption for these residents is granted automatically each year as long as the resident submits a sworn affidavit with their tax payment stating that the resident is still eligible for this exemption, there have been no

⁸ An equalization rate is the state's measure of a municipality's level of assessment, equal to the ratio of total assessed value to the municipality's market value.

⁹ The Town is currently using 0.90 only on the parcels with a veterans exemption and 0.84 for all other parcels within the Town.

¹⁰ This audit did not include all types of veterans exemptions, just Alternative Veterans exemptions.

¹¹ As authorized by RPTL section 467

changes in ownership of the property or marital status, income is still within the specified threshold and there are no school-aged children residing at the property. Current proof of social security or, if paying in person, a valid photo identification must accompany the affidavit.

Some Eligibility Documentation Was Not on File

The Town granted 1,525 Senior Citizens exemptions totaling \$260,622,976 in County, Town and School exempted assessed value. We reviewed 30 of these exemptions (2 percent) totaling \$6,453,571 in assessed value and found that the Town improperly used \$29,000 as the income threshold for a 50 percent exemption for all properties in the Town, regardless of what threshold each property’s school district actually adopted. As shown in Figure 2, an income of \$29,000 is eligible for a 50 percent exemption in the Town, County and three school districts, but only a 35 percent exemption in Cold Spring Harbor Central School District (CSD) and two others, a 20 percent exemption in Half Hollow Hills CSD and a 10 percent exemption in South Huntington Union Free School District (UFSD). As a result, 14 of the 30 properties that we reviewed incorrectly received \$1,277,619 in County, Town and School exempted assessed value for tax year 2018¹² and one of the 30 properties should have had its County, Town and School assessed value reduced by an additional \$33,333.

Figure 2: Adopted Income Thresholds for Senior Citizens Exemptions

Percent of Exempt Assessed Valuation	County Town Commack UFSD Elwood UFSD Harborfields CSD	Cold Spring Harbor CSD Huntington UFSD Northport-East Northport UFSD	Half Hollow Hills CSD	South Huntington UFSD
50%	\$29,000	\$26,000	\$24,000	\$21,500
45%	\$30,000	\$27,000	\$25,000	\$22,500
40%	\$31,000	\$28,000	\$26,000	\$23,500
35%	\$32,000	\$29,000	\$27,000	\$24,500
30%	\$32,900	\$29,900	\$27,900	\$25,400
25%	\$33,800	\$30,800	\$28,800	\$26,300
20%	\$34,700	\$31,700	\$29,700	\$27,200
15%	\$35,600	\$32,600	\$30,600	\$28,100
10%	\$36,500	\$33,500	\$31,500	\$29,000
5%	\$37,400	\$34,400	\$32,400	\$29,900

In addition, 15 of the 30 exemptions reviewed were renewed via affidavits. However, seven of these affidavits were not accompanied by current proof of social security or any indication that the taxpayer made their payment in person and showed valid photo ID. Furthermore, the

¹² The renewals for seven of the 14 properties consisted of an affidavit that certified only that income was within the \$29,000; absent an exact income, we calculated these exemptions assuming income was \$29,000.

affidavits certify that the applicants' income is within the \$29,000 threshold and does not account for the varying 50 percent thresholds for each school district, nor does it account for income that exceeds the 50 percent threshold, but may still meet the threshold for a lower exemption percentage. Assessor's Office staff could not recall if these seven had paid in person, but stated that they do not keep a copy of the ID or record the ID number as proof that they saw it.

What Are the Requirements for Granting Firefighters Exemptions?

The Firefighters' exemption generally allows for 10 percent of the assessed value of real property owned by an enrolled member of an incorporated fire company, fire department, or incorporated voluntary ambulance service, or such enrolled member and spouse, or such deceased enrolled member's unremarried spouse or otherwise eligible shareholders of a cooperative apartment corporation, be exempt from taxation. It is required that the applicant resides in the town which is served by such incorporated fire company, fire department, or incorporated voluntary ambulance service, the property is the applicant's primary residence, the property is used exclusively for residential purposes, and the applicant has been certified by the authority having jurisdiction for at least five years as an enrolled member. If a member accrues more than 20 years of active service and is certified by a jurisdiction, the exemption amount applies for the remainder of their life so long as their primary residence is located within Suffolk County.

The Firefighters exemption application states that the application "must be filed annually in the assessor's office...on or before the taxable status date." We were informed by ORPTS staff that, while the form says "must," it was their intention that applications be filed annually as a best practice. Although there is no express legal requirement that property owners receiving the Firefighters exemption file annually, assessors should consider having them re-file their applications periodically to determine whether the property remains eligible for the exemption.

Some Continued Eligibility Documentation Was Not on File

The Town granted 890 Firefighters exemptions totaling \$35,479,048 in County, Town and School exempted assessed value. We reviewed 30 of these exemptions (3 percent) totaling \$1,228,571 in exempted assessed value and found that the Assessor appeared to have correctly calculated all 30 exemption amounts and all property owners appeared to meet the eligibility requirements. However, while the Town maintained all 30 original applications, the Assessor's Office did not indicate approval or denial in the "For Assessor's Office Use" section of any of the applications. In addition, these 30 applications were dated from as early as 2002 to 2017 and the Town has relied solely on the certified fire department or ambulance company rosters to confirm continued eligibility without ever requiring property owners to re-file an application or otherwise confirming that no applicant information has changed.

Incorrectly granting and/or calculating exemptions could have resulted in higher property tax bills for other residents. The failure to maintain adequate records, require annual renewals, verify and review information annually or correctly calculate exemptions increases the risk that individuals could receive exemptions to which they are not entitled on future tax rolls. If exemptions were not properly granted, it could result in higher property tax bills for other property owners.

What Do We Recommend?

The Assessor should:

1. Seek out available training to ensure that he and any Assessor's Office staff are adequately trained on exemption requirements and calculation, as well as the use of the Town's computer software program.
2. Correctly apply statutory provisions to granted exemptions and consult with ORPTS or Suffolk County Real Property Tax Services, as necessary, for any technical assistance.
3. Ensure all applicants provide adequate supporting documentation before granting exemptions.
4. Maintain documentation to support eligibility for all exemptions.
5. Complete the "For Assessor's Office Use" section of exemption applications to document the applications' review and either approval or denial and, in the case of Veterans, the exemption percentages awarded.
6. Properly apply the State equalization rate or other uniform rate of assessment to all properties listed on the Town's assessment roll.
7. Annually verify income to support Senior Citizens exemptions.
8. Consider requiring property owners with fewer than 20 years of firefighting or ambulance service to periodically re-submit their Firefighters exemption applications to verify continued eligibility.

Appendix A: Specific Exemption Criteria

Alternative Veterans – Requirements related to Alternative Veterans typically include that the primary residence is of a veteran (or a qualifying family member) of the United States Armed Services who actively served during certain eligible time frames or received an expeditionary medal and was honorably discharged. Towns may pass local laws that establish these exemptions, as well as raise or lower the maximum amount from which a single property may be exempt. Furthermore, disabled veterans and veterans with combat service may receive an additional exemption based on supporting documentation.

Senior Citizens – The Senior Citizens exemption requires the property be used exclusively for residential purposes and that all owners be 65 years or older (with certain exceptions) for a consecutive 12 months (unless an exception applies) with varying income limits established by each municipality. Residents receiving the Senior Citizens exemption are required to file a renewal form each year, along with supporting documentation to show their income is below the threshold. The RPTL Section 467 also allows income deductions, such as certain medical expenses, to be considered in calculating the exemption amount when adopted by local law. Furthermore, all owners or trustees of a property must meet the requirements to be eligible for the exemption, unless the property is retained for life use by a person otherwise eligible for the exemption. Corporations cannot meet requirements for the Senior Citizens exemption.

Firefighters – The Firefighters' exemption generally allows for 10 percent of the assessed value of real property owned by an enrolled member of an incorporated fire company, fire department or incorporated voluntary ambulance service, or such enrolled member and spouse, or such deceased enrolled member's unremarried spouse or otherwise eligible shareholders of a cooperative apartment corporation, be exempt from taxation provided that the applicant resides in the town which is served by such incorporated fire company, fire department or incorporated voluntary ambulance service, the property is the applicant's primary residence, the property is used exclusively for residential purposes, and the applicant has been certified by the authority having jurisdiction for at least five years as an enrolled member. If a member accrues more than 20 years of active service and is certified by a jurisdiction, the exemption amount applies for the remainder of their life, so long as their primary residence is located within Suffolk County.

Appendix B: Response From Town Officials



Town Hall • 100 Main Street
Huntington, NY 11743-6991

Phone: (631) 351-3030
Fax: (631) 424-7856
CLupinacci@huntingtonny.gov

CHAD A. LUPINACCI
Supervisor

August 12, 2019

Ira McCracken, Chief Examiner
Division of Local Government and School Accountability
NYS Office of the State Comptroller
NYS Office Building, Room 3A10
250 Veterans Memorial Highway
Hauppauge, New York 11788-5533

RE: NYS COMPTROLLER EXEMPTION AUDIT (TOWN OF HUNTINGTON)

Dear Mr. McCracken:

This letter will acknowledge receipt of the NYS Office of the State Comptroller (OSC) Draft Report of Examination (P7-19-22) of the Town of Huntington's Tax Exemption Administration (Draft Audit Report) and is intended to be the Town's response to the OSC's Draft Audit Report.

The Draft Audit Report has been reviewed by this office and the Assessor, and the intention of this response is to address some of the contents of the report and give the OSC an update on the steps taken to eliminate some of the major deficiencies noted in the report.

However, at this point, the Town is not prepared to submit a Corrective Action Plan (CAP) but will do so within 90 days of receipt of the final audit report. This time-frame is necessary in order for the entire Town Board to carefully review the report and plan the necessary steps to correct the administrative deficiencies revealed in the Draft Audit Report.

Although a formal CAP will be submitted as aforementioned to implement the recommendations outlined in the Draft Audit Report, the Town has taken steps to make immediate corrections to the most problematic deficiencies, such as insuring that the appropriate equalization rate is applied to the applicable veteran's exemptions and obtaining all necessary school district approval resolutions, which now conform to the actual income thresholds and exemption percentages administered by the Assessor's Office during the audit period.

Having said this, the Town generally agrees with the findings of the Draft Audit Report, with the following exceptions and/or clarifications:

Letter (NYS Comptroller)(TOH Response to Draft Report) C



1. The Draft Audit Report, in the first paragraph on page 5 states “. . .The Town granted a total of 8,055 of these exemptions on the fiscal 2018 roll, collectively reducing the total taxable assessed value of the Town by more than ***\$43.6 billion*** (emphasis supplied)”.

This will confirm that, as per communications between the Assessor and the Auditing staff of your office, this figure should have read **\$580.5 million**.

See
Note 1
Page 14

2. The Draft Audit Report, in the first paragraph on page 6 states “. . .They also rely ***solely*** on the Town’s computer software program to calculate the exemptions and have no understanding of how to calculate the exemption amounts and, therefore, recognize errors or determine whether the amounts provided by the software are accurate (emphasis supplied)”.

Although the Town’s computer system is programmed to perform the sometimes technical veterans exemption calculations, and to determine the order in which the exemptions reduce the assessment when multiple exemptions are extant on the property, the computer program does so only after the appropriate exemption codes are manually imputed by the exemption staff, who are fully conversant with the percentages applicable to the several veterans exemptions administered by the Assessor’s Office. For the most part, the office procedure followed by all of the exemption staff in the Assessor’s Office after imputing the applicable exemption code is to double-check the exemption calculation produced by the computer program to ensure the exemption is properly calculating. Therefore, without any further details about the auditor’s observations or any conversations with staff to the contrary, we believe this statement is incorrect.

See
Note 2
Page 14

3. The Draft Audit Report, in the first paragraph on page 8, observed that “seven of these affidavits were not accompanied by current proof of social security or any indication that the taxpayers made their payment in person and showed valid photo ID. . . .Assessor’s Office staff could not recall if these seven had paid in person, but stated that they do not keep a copy of the ID or record the ID number as proof that they saw it.”

There may have been some confusion about the administration of the Affidavit Program during the audit process. While the Assessor’s Office was responsible for sending out the renewal affidavits each year, it was the Town of Huntington Tax Receiver’s Office which was responsible for actually verifying the identity of the eligible affidavit holder at the time of payment of the tax. Having said this, and in light of the problems pointed out by the Auditors while on site, the Assessor has revised the Affidavit Program procedures by eliminating the Tax Receiver’s responsibility for verifying the identity of the applicant and for ensuring the property owner is still entitled to follow this summary exemption renewal procedure. These responsibilities will now be completely assumed by the Assessor’s Office.



I would like to take this opportunity to thank the NYS Office of the Comptroller for its thorough and comprehensive review of the procedures followed by the Assessor's Office in administering the exemptions under review, and for the professional and courteous manner with which the auditors approached the audit process and dealt the staff of the Assessor's Office.

Please be assured that the Town of Huntington understands the need for accountability in the administration of real property exemptions and the potential impact of incorrectly administered exemptions, and intends to implement the necessary corrective actions to ensure it maintains a fair and equitable assessment roll in the future.

Very truly yours,

CAL:ag

CHAD A. LUPINACCI
Supervisor



Appendix C: OSC Comments on the Town's Response

Note 1

This number has been corrected in our report.

Note 2

Assessor's Office staff do not double-check the computer-generated calculations. The veterans' exemption applications have a "For Office Use Only" section on the back for calculating the exemption manually. The Assessor's Office staff did not complete this section of the applications. Furthermore, the Assessor admitted to us that they do not calculate the disabled veteran exemption percentage correctly, and the clerk primarily responsible for entering the veterans' exemptions stated on more than one occasion that she does not know how to calculate the exemptions manually.

Appendix D: 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 reviewed Council minutes and applicable local legislation to gain an understanding of the audit scope. We inquired with the Assessor about the real property exemption process and record keeping requirements.
- We randomly selected 56 Alternative Veterans exemptions (1 percent) totaling \$3,204,762 in County, Town and School exempted assessed value for further testing. We reviewed the record retained in the property folder to justify the exemption. We recalculated the exemption amount to determine whether the property received the appropriate exemption and calculated the tax dollar effect of any exceptions found.
- We randomly selected 30 Senior Citizens exemptions (2 percent) totaling \$6,453,571 in County, Town and School exempted assessed value for further testing. We compared the age and ownership requirements, and determined whether income reported meets the eligibility as established by each municipality or as reported in the County's real property tax system. We noted whether the Assessor retained any record of income or age. We then reviewed the exemption calculation and calculated the tax dollar effect of any exceptions found.
- We randomly selected 30 Firefighters exemptions (3 percent) totaling \$1,228,571 in County, Town and School exempted assessed value for further testing. We reviewed the original application to determine whether the applicants had submitted all required documentation, including but not limited to a fire district roster. We recalculated the exemption amount and calculated the tax dollar effect of any exceptions found.
- We reviewed the assessment roll for any apparent irregularities in granting inappropriate exemptions.

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

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

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 E: Resources and Services

Regional Office Directory

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

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

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#lmg

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

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/pubs/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/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

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

www.osc.state.ny.us/localgov/academy/index.htm

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

www.osc.state.ny.us/localgov/index.htm

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

HAUPPAUGE REGIONAL OFFICE – Ira McCracken, Chief Examiner

NYS State Office Building, Room 3A10 • 250 Veterans Memorial Highway • Hauppauge, New York 11788-5533

Tel (631) 952-6534 • Fax: (631) 952-6091 • Email: Muni-Hauppauge@osc.ny.gov

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