



Administrative Expenses of Fire Districts

2006-MS-4



Thomas P. DiNapoli

Table of Contents

	Page
AUTHORITY LETTER	3
EXECUTIVE SUMMARY	5
INTRODUCTION	9
Background	9
Objective	10
Scope and Methodology	10
Responses of Fire District Officials	11
TRAVEL AND OTHER ADMINISTRATIVE EXPENDITURES	12
Travel	12
Inappropriate Travel Payments	16
Refreshments	18
Other Expenditures	19
Recommendations	19
INSTALLATION AND/OR INSPECTION DINNERS	21
Documentation and Attendance	22
Additional Items	23
Recommendation	24
COMPETITION EQUIPMENT (RACING VEHICLES)	25
Recommendation	26
APPENDIX A Responses From Local Officials	27
APPENDIX B Audit Methodology and Standards	31
APPENDIX C Summaries of District Expenditures by Category: Tables 1-4	32
APPENDIX D How to Obtain Additional Copies of the Report	36
APPENDIX E Local Regional Office Listing	37

State of New York Office of the State Comptroller

Division of Local Government Services and Economic Development

April 2007

A top priority of the Office of the State Comptroller is to help local government officials manage government resources efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support government operations. The Comptroller is mandated to oversee the fiscal affairs of local governments statewide, as well as compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished through our audits, which identify opportunities for improving operations and Board of Fire Commissioners governance. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard local government assets.

Following is a report of our audit of the Administrative Expenses of Fire Districts. This audit was conducted pursuant to the State Comptroller's authority as set forth in Article V, Section 1 of the State Constitution, and Article 3 of the General Municipal Law.

This audit's results and recommendations are resources for Fire District officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller
Division of Local Government Services
and Economic Development*



State of New York Office of the State Comptroller

EXECUTIVE SUMMARY

Fire districts (districts) are municipal corporations, distinct from the municipalities in which they are located. Fire Districts exist to provide fire protection services to the residents located within their boundaries. Fire districts are governed by an elected Board of Fire Commissioners, typically consisting of five members, and have the power to require a levy of real property taxes and the power to borrow funds for municipal purposes in their own name. There are 862 Fire districts throughout New York State with total reported expenditures of about \$530 million in 2004.

General Municipal Law and Town Law allow for fire districts to send officers and employees to conferences and conventions and to provide refreshments at official functions. Town Law also authorizes districts to hold annual inspection/installation dinners. Beyond this statutory authorization, there is little detailed guidance provided to fire districts on exactly what expenses are appropriate and allowable. In addition, very little guidance is provided by law with regard to competition equipment.

Districts spend varying amounts of money (often significant) sending officers and employees to conferences and conventions; holding annual inspection/installation dinners; providing refreshments at official functions; and providing funding for competition equipment. Due to the extent of these expenditures, and the potential for abuse that exists in these areas, it is incumbent upon the Board of Fire Commissioners of each district to establish appropriate policies and procedures and an effective system of internal controls. This will provide some assurance that associated funds will be expended only for proper municipal purposes and that such funds will not be expended in amounts greater than necessary to achieve the goals of the organization.

Scope and Objective

The objective of our audit was to determine whether fire district officials at the six districts we audited used public resources entrusted to their care as economically and appropriately as possible for the period January 2005 through August 2006 (for administrative, travel and other expenditures), and for the period January 1998 through August 2006 (for competition/drill team expenditures). Our audit addressed the following related questions:

- Have fire district officials established appropriate internal controls over travel and other administrative expenses?
- Do fire districts have policies and procedures for installation/inspection dinners?

- Are fire district expenditures for competition/drill teams actual and necessary to accomplish the districts' missions?

Audit Results

We found that besides the broad statutory authority provided in General Municipal Law and in Town Law that allows fire districts to pay travel costs and other expenses, there is very little additional guidance for what are allowable expenses and what is an allowable amount for certain expenses. Therefore the Boards of 862 different fire districts would have to establish their own policies and procedure for controlling these costs. We found that this lack of guidance has resulted in widely different standards for what costs are allowed. For example, a volunteer firefighter from Syosset can spend \$55 more each day for meals when away at a training conference than a volunteer firefighter from Manhasset-Lakeville who attends the same conference; officials from West Islip paid as much as \$48 more each night for a hotel room than Syosset officials did at the same conference in July 2005.

Due to the lack of policy guidance provided by the fire districts, we used the United States General Service Administration (GSA) rates as criteria to evaluate the reasonableness of expenditures relating to district conference/training travel. We found that the six districts collectively exceeded Federal GSA lodging and meal reimbursement rates by about \$60,000 or 21 percent of total travel costs. Further, in the Manhasset-Lakeville District, we identified approximately \$8,731 in travel expenditures that were inappropriate and/or where officials received reimbursement to which they were not entitled.

We also found significant variations in the amount of money spent on the annual inspection dinners at the districts. In addition, we found that districts provide additional items at the dinners (i.e. entertainment, gifts) in different ways and amounts. It is clear that fire districts have different interpretations about what is an appropriate expenditure and, in aggregate, the total amount that can be spent on the dinners.

Overall, five of the six districts expended public funds totaling about \$409,000, for their respective annual installation and/or inspection dinners during 2005 and 2006. These costs varied from \$11,375 to \$132,869 for the two years. None of the districts adopted policies or procedures to govern expenditures for these events, and as a result, about \$143,000 was spent for additional attendees and on other items such as gifts, photography, alcohol and entertainment. Individual amounts spent on these additional items also varied considerably. For example, the cost of gifts purchased at different events ranged from \$0 to \$9,061.

There is no express authority for the purchase of equipment exclusively related to competition teams for fire districts. We found that five of the six districts expended taxpayer dollars on racing/drill team activities. The amount spent by districts varied greatly, ranging from \$0 to about \$115,000 during the scope period. Further, none of the five districts have passed resolutions indicating the benefits of competitive racing or adopted formal policies to govern related expenditures. Of note,

two of the six districts have discontinued or suspended competitive racing activities at this time.

The six districts incurred expenditures of about \$117,000 associated with providing refreshments for business purposes at official meetings, public drills, parades, funerals, inspections and reviews. Again, the frequency in which these expenditures occurred and the associated amounts varied greatly in the six districts.

In two districts, we also identified 35 instances where adult themed cable programming, including subscriptions, was purchased at taxpayer expense. We are aware of no reasonable business purpose for such expenditures, and believe that such expenditures, regardless of amount, erode the public trust. Further, the availability, and viewing, of such programming in the firehouse could create an environment that would discourage the recruitment of volunteer firefighters, who are essential to the business purpose of the organization.

Comments of District Officials

The results of our audit and recommendations have been discussed with District officials and their comments, which appear in Appendix A, have been considered in preparing this report. District officials generally disagreed with our recommendations. Excerpts of these responses and our comments are included in Appendix A.

Introduction

Background

Fire districts are municipal corporations, distinct from the municipalities in which they are located. Fire districts exist to provide fire protection services to the residents located within their boundaries. Fire districts are governed by an elected Board of Fire Commissioners, typically consisting of five members, and have the power to require a levy of real property taxes and the power to borrow funds for municipal purposes in their own name. There are approximately 862 fire districts in New York State with revenues in excess of \$530 million per year. Real property taxes are the largest single source of revenue for these districts. Major costs include personal services, contractual charges and fringe benefits.

The two basic purposes of fire protection are to prevent fire or emergencies from occurring, and to prepare for controlling fire or emergencies should prevention fail. Firefighting is a challenging profession. Volunteer firefighters put themselves in harm's way, without direct compensation and, in most cases, in addition to another career. These individuals volunteer their time and energies to benefit their communities and to maintain public safety.

General Municipal Law and Town Law allow for fire districts to send officers and employees to conferences and conventions and to provide refreshments at official functions. Town Law also authorizes districts to hold annual inspection/installation dinners. Beyond this statutory authorization, there is little detailed guidance provided to fire districts on exactly what expenses are appropriate and allowable.

We reviewed the controls over travel and various administrative expenses at fire districts across the State. Our audit included tests of the detailed procedures and expenditures of six districts in New York State: four on Long Island and two in upstate New York. The following table provides comparative information about these districts.

Fire District	County	2005 Expenditures	Area Covered (square miles)	Fire District Members	Population Served
Syosset	Nassau	\$4,700,000	14.3	120	34,000
West Islip	Suffolk	3,200,000	10.2	170	29,000
West Sayville/Oakdale	Suffolk	2,300,000	6.8	130	15,000
Manhasset/Lakeville	Nassau	4,600,000	9.7	250	43,000
Spencerport	Monroe	500,000	36.8	100	18,900
Barnard	Monroe	2,100,000	4.0	50	25,000
Totals		\$17,400,000			

Objective

The objective of our audit was to determine whether fire district officials used public resources entrusted to their care as economically and appropriately as possible. Our audit addressed the following related questions:

- Have fire district officials established appropriate internal controls over travel and other administrative expenses?
- Do fire districts have policies and procedures for installation/inspection dinners?
- Are fire district expenditures for competition/drill teams actual and necessary to accomplish the districts' missions?

Scope and Methodology

We audited expenditures for travel and other administrative purposes, and for annual installation dinners in six fire districts located throughout New York State for the period January 2005 through August 2006. We audited competition equipment expenditures for the period January 1998 through August 2006. We selected our sample of fire districts based on the existence of competition/drill teams and on the results of a limited risk assessment related to total annual expenditures.

For each unit, we examined pay warrants, claims for payment, cancelled checks, minutes of the proceedings of the Board of Fire Commissioners, accounting ledgers, financial statements and district policies and procedures.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). Such standards require

that we plan and conduct our audit to adequately assess those district operations within our audit scope. Further, those standards require that we understand the district's management controls and those laws, rules and regulations that are relevant to the district's operations included in our scope. An audit includes examining, on a test basis, evidence supporting transactions recorded in accounting and operating records and applying such other auditing procedures, as we consider necessary in the circumstances. We believe that our audit provides a reasonable basis for the findings, conclusions and recommendations contained in this report. More information on such standards and the methodology used in performing this audit are included in Appendix B of this report.

Responses of Fire District Officials

The results of our audit and recommendations have been discussed with District officials and their comments, which appear in Appendix A, have been considered in preparing this report. District officials generally disagreed with our recommendations. Excerpts of these responses and our comments are included in Appendix A.

The Boards of the six districts we audited have the responsibility to initiate corrective action. Pursuant to Section 35 of the General Municipal Law, the Boards should prepare a plan of action that addresses the recommendations in this report and forward the plan to our office within 90 days. For guidance in preparing your plan of action, you may refer to applicable sections in the publication issued by the Office of the State Comptroller entitled *Local Government Management Guide*. We encourage the Boards to make this plan available for public review in the Secretary/Treasurer's office.

Travel and Other Administrative Expenditures

Fire districts may expend funds for actual and necessary costs associated with events and related travel where training is provided to district officers, employees and members. Training costs include items such as registration fees, transportation, meals and lodging. For expenditures to be considered “actual and necessary,” they must be incurred for a lawful municipal purpose, and must not be for an amount that is greater than necessary.

We found that besides the broad statutory authority provided in General Municipal Law and in Town Law that allows fire districts to pay travel costs and other expenses, there has been very little additional guidance for what are allowable expenses and what is an allowable amount for certain expenses. Therefore the Boards of 862 different fire districts would have to establish their own policies and procedures for controlling these costs. This lack of guidance could result in widely different standards for what costs would be allowable.

We found that the districts we audited have not adequately designed internal controls over travel and other administrative expenditures. In addition, we have identified inappropriate expenditures in two districts.

Travel

Fire districts incur varying amounts of travel expenses relating to conferences and training for district officials as shown below.

Table 1: Districts’ Travel-Related Expenditures			
Travel-Related Expenditures	2005	2006	Total
Registration Fees	\$34,006	\$18,500	\$52,506
Room Charges	74,671	50,166	124,837
Taxes on Room (out of state)	6,967	5,751	12,718
Food for Travel	31,787	13,015	44,802
Transportation/Parking	29,714	15,924	45,638
Miscellaneous Conference Expenses	4,120	2,222	6,342
Totals	\$181,265	\$105,578	\$286,843

For the six districts, we reviewed travel-related payments totaling \$287,000. Table 1 on the preceding page details these expenditures by broad expense category.¹

We found that none of the districts audited had adopted comprehensive travel-related policies to establish parameters for meals and lodging. While four of the six districts (Syosset, West Islip, West Sayville/Oakdale and Manhasset/Lakeville) had travel policies in place during the majority of our audit period and Spencerport subsequently adopted a policy in July of 2006, none of these policies established limits for lodging expenditures. In addition, while five districts had established limits for meal costs, the rates varied considerably among the districts.² Table 2 illustrates the approved per diem rates for the five districts:

District	Meal Allowance
Syosset	\$125
West Islip	125
West Sayville - Oakdale	100
Manhasset – Lakeville	70
Spencerport	GSA per diem

Therefore, a volunteer firefighter from Syosset can spend \$55 more each day for meals when away at a training conference than a volunteer firefighter from Manhasset-Lakeville who attends the same conference.

Due to the lack of policy guidance provided by the districts, we used the United States General Service Administration (GSA) rates as criteria to evaluate the reasonableness of expenditures relating to district conference/training travel. The GSA is a federal agency that establishes per diem rates for meal and lodging expenditures relating to governmental travel. These rates are used by the Federal government and by many other government entities nationwide, including New York State. The GSA rates vary by location and are adjusted for different timeframes throughout the year. The GSA guidelines also provide for circumstances where governmental rates are not

¹ See Appendix C for information with respect to each Fire District.

² The Manhasset/Lakeville Fire District revised its travel policy in November 2006 setting maximum daily monetary guidelines for meals and lodging expenditures as prescribed by Federal Government Guidelines (GSA).

available. The guidelines include a provision that states: “If GSA rates are not available, you may request reimbursement on an actual expense basis... Approval of actual expenses is usually in advance of travel and at the discretion of your agency.”

We reviewed the conference-related travel expenses of the 6 districts for 769 days of lodging expenses and 775 days where meal costs were incurred. We compared the expenditures paid by the districts to the lodging and meal per-diem reimbursement rates established by the GSA. We found that GSA lodging rates were exceeded 73 percent of the time, and that GSA daily meal per-diem rates were exceeded 62 percent of the time. The districts collectively spent \$60,000 more (35 percent of the total travel costs) than would have been allowed if the GSA rates had been used, as illustrated in Table 3.³

Table 3: Cost Savings Available by Using GSA Rates			
District	Actual Expenditures	Potential Cost Savings	Expenditures Per GSA Rates
Syosset	\$55,832	\$19,826	\$36,006
West Islip	36,482	16,732	19,750
West Sayville - Oakdale	8,220	2,630	5,549
Manhasset – Lakeville	43,797	20,596	23,201
Spencerport	10,932	204	10,728
Barnard	14,477	0	14,477
Totals	\$169,740	\$59,988	\$109,711

Generally, we found that the two upstate districts (Spencerport and Barnard) did not have meal or lodging expenditures that exceeded GSA rates. Although these districts did not establish limits for lodging expenditures, district officials generally shared accommodations and were therefore under GSA guidelines on a per-occupant basis. However, the four Long Island fire districts were not as conservative with respect to travel expenditures. Specific examples for each district are shown below.

- Syosset — Fifteen District officials attended a Fire House Expo in Baltimore. Expenditures included accommodations for 56 overnight stays - over a 5 day period. The District spent approximately \$4,400 for meals and \$14,400 for lodging. While the GSA lodging rate for Baltimore was \$133 the district paid as much as \$216 a night for lodging. The District paid \$4,700 more

³ See Appendix C for information with respect to each Fire District.

for lodging than would have been allowed by the GSA rates. In addition, the GSA per diem meal allowance was \$47. We found that the District reimbursed on average \$78 per day for meals, or \$2,100 more in total than called for by the GSA rates.

- West Islip — Six District officials attended a National Fire Protection Association (NFPA) conference in Las Vegas, incurring food expenditures totaling \$3,025. The GSA per diem meal allowance was \$43. We found that the District reimbursed officials \$126 per day for meals, on average, or \$2,000 more in total than called for by the GSA rates.

July 2005 — Ten District officials attended the Firehouse Expo in Baltimore. Expenditures included accommodations for 39 overnight stays over a four-day period. The District spent approximately \$10,305 for lodging. While the GSA lodging rate for Baltimore was \$133, the District paid as much as \$264 a night for lodging. The District paid \$5,118 more for lodging than would have been allowed by the GSA rates.

- West Sayville-Oakdale — Two District officials attended the same NFPA Conference in Las Vegas. Expenditures included accommodations for 10 overnight stays over a five-day period totaling approximately \$3,430 for lodging. While the GSA lodging rate for Las Vegas was \$106, the District paid as much as \$343 a night for lodging. The District paid \$2,370 more for lodging than would have been allowed by GSA rates.
- Manhasset-Lakeville — Five District officials attended a Fire Department Safety Officers Association Conference in Orlando, Florida. Expenditures included accommodations for 25 overnight stays over a four-day period. The District spent approximately \$8,400 for lodging. While the GSA lodging rate for Orlando was \$101, the District paid \$338 a night, on average, for lodging. The District paid \$5,900 more for lodging than would have been allowed by the GSA rates.

In May 2005, eight District officials attended a Fire Expo in Lancaster, Pennsylvania, incurring food

expenditures totaling \$2,714. The GSA per diem meal allowance was \$43. We found that the District reimbursed \$118 per day for meals, on average, or \$1,725 more for meals than would have been allowed by the GSA rates.

The examples above again demonstrate the cost variations that are occurring because each district is making individual decisions on what are acceptable costs. To illustrate, while attending the same conference in July 2005, officials from West Islip paid as much as \$48 more each night for hotel rooms than officials from Syosset.

Some districts, in response to our audit, have stated that the GSA rates are designed as guidelines for paid employees who are traveling on government business, whereas most of their members are volunteers who are traveling on their own time. The districts expressed concerns that the GSA rates would not provide enough reimbursement for food or lodging and would result in volunteers having to pay for costs out of their own pocket.

However, the GSA rates are designed so that government employees do not have to pay out-of-pocket, but are adequately reimbursed for all appropriate expenses. While the GSA rates do not provide for an extravagant lifestyle, they do provide for adequate reimbursement for meal costs. For example, among the areas of the country with the highest per diem meal allowance are Manhattan and Washington DC with a rate of \$64 per day. In addition, we recognize that it may not always be possible to obtain GSA lodging rates at conference-related hotels and/or in major metropolitan areas throughout the country. Accordingly, District officials should provide policy guidance to establish allowable rates for lodging, including provisions to exceed GSA rates where necessary. Deviations from such rates should be approved prior to conference travel to provide assurance that expenditures incurred are actual and necessary.

Inappropriate Travel Payments

No one wants volunteer firefighters to have to pay out of their own pocket while obtaining necessary training to maintain their skills. However, everyone involved in the public sector, including fire district officials, must ensure a prudent use of taxpayer funds. Establishing and adhering to reasonable travel guidelines helps to do just that.

The Board of Fire Commissioners has discretion as to the amount to be expended for travel-related expenditures. Generally, officials are provided with district credit cards for use during

travel. Officials also have the option of paying for expenses themselves, and then getting reimbursed later. Often, if officials claim reimbursement for their travel, they will fill out an expense report, which is reviewed by the Board before they are reimbursed. This report can be accompanied by any supporting receipts and may indicate if the official paid for the expense or if he/she paid for it with the district charge card. It is important that these reports are accurate and that the Board reviews them carefully to see if the expenses incurred by the official comply with district policy.

At the Manhasset/Lakeville District, we identified \$8,731 in District payments for either inappropriate expenditures or for personal expenses that were not properly reimbursed by District personnel.⁴

- Airfare and Credit Cards — The Manhasset/Lakeville District typically pays for all airfare in advance (District personnel and their guests) with the understanding that District personnel will reimburse the District for the cost of airfare attributable to their guests who do not have official business on the trip. Although, the District typically obtained reimbursement for air travel, we identified five instances, totaling \$865, where District personnel did not reimburse the District for airfare paid on behalf of their guests. We also noted five instances, totaling \$3,102, where District officials submitted, and were erroneously reimbursed for, purchases made with District credit cards. Therefore, the District paid for these expenses twice.
- February 2006 — Four District officials attended a Firehouse World Conference in San Diego, California, incurring over \$13,000 in travel-related expenditures. This conference was scheduled for two nights and included three days of activities (February 21 through February 23, 2006). Under the assumption that it would be reasonable for local officials to be on-site the night before the conference and the night after the conference, a four-night stay would have been appropriate. However, we found that all four

⁴ The Manhasset/Lakeville Fire District has collected \$655.55 of inappropriate reimbursements and \$408.90 of personal travel expenses. They plan to collect the rest, with the exception of \$230 owed by a former Chief who has recently passed away, and give proof of it in the corrective action plan.

district officials stayed in San Diego for seven nights, incurring additional charges of \$4,025 for food, lodging and transportation. We also found that one official was reimbursed for two meal receipts for food purchased at Disneyland at 11:00 am and 2:00 pm on February 23 (the last day of the conference). This would indicate that this official did not attend the conference on that day.

- August 2005 — Four officials attended the International Association of Fire Chiefs Conference in Denver, Colorado. Although the scheduled activities for the Conference suggested that a four-night stay would have been appropriate, we found that all four individuals stayed for five nights, incurring an additional \$739 in travel-related expenditures.

Refreshments

Fire districts generally pay for light refreshments for business purposes such as Board meetings and other district functions. Such expenditures should be necessarily incurred in the performance of official duties, and should be reasonably associated with the underlying business purpose of the organization. However, the districts have not adopted formal policies for refreshments indicating the circumstances under which refreshments will be provided, and the types of refreshments that will be provided.

The wide disparity in the frequency of providing refreshments, and in the amounts of associated expenditures, suggests that fire districts have varying positions about the provision of refreshments for business purposes. For example, Syosset had about \$74,000 in expenditures for 124 functions, whereas Spencerport expended \$165 at two functions. During the audit period, the districts spent a total of about \$117,000 to provide refreshments at 374 district functions. Table 4 summarizes expenditures by district.

District	District Functions	Actual Expenditures
Syosset	124	\$74,663
West Islip	78	13,512
West Sayville-Oakdale	40	10,055
Manhasset – Lakeville	47	7,139
Spencerport	2	165
Barnard	83	11,891
Totals	374	\$117,425

Given the extent to which the Districts provide refreshments at taxpayer expense, it would be prudent for management to adopt a refreshment policy. The absence of such a policy increases the risk that funds will be expended for improper purposes, or will be expended in excess of the amounts necessary for district purposes.

Other Expenditures

Expenditures for adult entertainment do not represent a prudent use of public funds and such expenditures, regardless of amount, erode the public trust. In addition, the availability and viewing of such programming in the firehouse would likely create an environment that would discourage the recruitment of new volunteers.

We found that two of the six districts (West Islip and Barnard), paid for adult entertainment television subscriptions and movies, which were viewed at the firehouses, totaling \$641.⁵ West Islip had a subscription to the Playboy channel and other movie channels which included, among others, “College Parties 17,” “Strip Night NY,” and “Naked News TV.” We are not aware of any proper District purpose for such cable programming paid for with taxpayer dollars.⁶

Recommendations

1. Fire districts should adopt policies with respect to travel, convention and seminar expenditures that establish reasonable daily maximum amounts for meal and lodging expenditures. The necessity for deviations from the district guidelines should be explained.
2. In instances where officials have incurred inappropriate travel expenditures the Board of Fire Commissioners should determine appropriate consequences. Minimally, the districts should recover any inappropriate reimbursements.
3. Fire districts should adopt a formal policy for providing refreshments at official meetings, public drills, parades, funerals, inspections and reviews. The policy should indicate the circumstances and the types of refreshments that will be provided.

⁵ West Islip spent \$615 and Barnard spent \$26.

⁶ The West Islip Fire District indicated that it has removed the individual responsible for the cable charges, recouped the money, and informed the cable company that the district will under no circumstances pay for any adult themed entertainment.

4. Fire districts should not provide funding for adult entertainment at taxpayer expense.

Installation and/or Inspection Dinners

Pursuant to Town Law § 176-d, annual installation and/or inspection dinners may be funded for each fire company within a fire district. Typically, volunteer firefighters, fire commissioners and certain members of the general public (such as a keynote speaker) are invited to the dinners. Town Law is silent as to what constitutes an appropriate expenditure for these dinners, and what and who qualifies as an appropriate attendee. Further, Town Law allows districts to recognize district personnel by providing “gifts” at a nominal amount.

We found significant differences in the amount of expenditures relating to the annual inspection dinners. We concluded that fire districts have different interpretations about what is an appropriate expenditure and, in aggregate, the total amount that should be spent on the dinners. Table 5 illustrates the expenditures per district.

Table 5: Annual Installation/Inspection Dinner Expenditures						
	Syosset	West Islip	West Sayville- Oakdale	Manhasset- Lakeville	Spencerport	Barnard
2005	\$67,444	\$65,405	\$40,209	\$50,204	\$0	\$5,700
2006	65,425	61,385	1,000	46,237	0	5,675
Totals	\$132,869	\$126,790	\$41,209	\$96,441	\$0	\$11,375

We found that five of the six districts expended public funds, totaling about \$409,000, for their respective annual installation and/or inspection dinners. None of the districts adopted policies or procedures to govern the propriety or amount of expenditures for these events. As a result, about \$143,000 was spent on alcohol, for additional attendees above our reasonableness test,⁷ and for additional items: such as gifts, photography, artwork and entertainment. Table 6 illustrates some of the expenditures by category for the Districts.⁸

⁷ Since the Town Law does not document what appropriate attendance at the annual dinners should be; we used the number of volunteers plus a guest as reasonable attendance at the function.

⁸ See Appendix C for information with respect to each Fire District.

Table 6: Expenditures for Alcohol, Additional Attendees and Gifts			
Installation Dinner	2005	2006	Total
Photography and Artwork	\$6,325	\$3,579	\$9,904
Flowers	2,560	2,830	5,390
Invitations and Programs	8,540	4,559	13,099
Gifts	13,406	16,651	30,057
Trophies and Awards	9,542	50	9,592
Entertainment	18,425	20,400	38,825
Installation Dinner (caterer, stand-by crew)	169,264	131,653	300,917
Other Expenditures (transportation, cigars)	900	0	900
Total	\$228,962	\$179,722	\$408,684

Given the extent to which districts expend taxpayer funds for these dinners, the failure to adopt formal policies with respect to attendees and associated costs significantly increases the risk that inappropriate or excessive expenditures will be made.

Documentation and Attendance

Although New York State Law is silent as to who may attend installation dinners, fire districts should only invite those individuals who enhance the purpose of the events. To achieve this goal, each district should adopt a policy with respect to installation dinners that identifies which individuals will be allowed to attend such events, and require complete lists of attendees to be prepared and maintained. Such lists should then be used by Boards of Fire Commissioners to verify whether all the attendees at the dinner are legitimate guests of the district.

Of the five districts that expended public funds for installation dinners, only Barnard maintained a list of those in attendance. Accordingly, we were unable to verify the legitimacy of the number of meals provided in the other four districts. Although we were provided lists of invitees in Manhasset-Lakeville and West Islip, actual lists of those in attendance were not presented.

We did a calculation of attendance that could reasonably be expected at such dinners. Our calculation assumed that all volunteers attended the function with a guest. While it is likely that not everyone would attend with a guest,

our reasonableness test allows for additional attendees (e.g., politicians, local officials) that would not affect the audit test. We found that two districts had dinner attendance that exceeded our reasonableness test.

The Syosset district has a volunteer staff of 120, thus reasonable attendance would be 240; the District paid for 275 and 280 meals in 2005 and 2006, respectively. The Barnard district has a volunteer staff of 50, thus reasonable attendance would be 100; the District paid for 220 and 185 meals in 2005 and 2006, respectively. Had these two districts limited attendance to twice the number of active firefighters, they could have saved taxpayers about \$18,000.

Additional Items

Five of the six districts audited spent district monies on annual inspection dinners. In addition to the cost of the meals, we also noted a wide variation of expenditures were made for items such as alcohol, entertainment, photography, artwork and gifts. For example, certain districts chose to provide gifts and alcohol, while others did not. Some districts provided entertainment (bands, disc-jockeys) totaling, in some case up to \$7,000 per dinner, while others limited those expenditures. Table 7 illustrates the additional items provided and the added costs above and beyond to the basic meal cost.

Table 7: Additional Items Provided at Dinners						
Additional items	Syosset	West Islip	West Sayville/ Oakdale	Manhasset/ Lakeville	Barnard	Total
Entertainment	\$13,450	\$14,000	\$1,325	\$10,050	\$0	\$38,825
Photography and Artwork	7,317	2,000	486	0	0	9,803
Gifts	0	17,451	0	11,275	1,381	30,107
Alcohol	11,600*	14,100*	4,600*	17,700		48,000
Totals	\$32,367	\$47,551	\$6,411	\$39,025	\$1,381	\$126,685

* These amounts are estimates based on catering industry standards and District comparisons. See footnote 9.

⁹ To determine approximately how much West Islip spent, we called the catering facility for average alcohol expenditures per function, they provided us with a range of \$18 - \$24 per person; we used \$21 to estimate that the District spent about \$14,100 on alcohol. Again, we used \$21 to estimate that Syosset and West Sayville spent about \$11,600 and \$4,600 respectively on alcohol. Manhasset/Lakeville's catering bill was itemized for only one year, the charge for alcohol per person was \$25. Using the exact costs for the 2005 dinner, we estimated that for 2005 and 2006, the District spent about \$17,700 on alcohol.

We do not conclude that these expenditures are not necessary expenditures; however, the disparity between the districts indicates the lack of clarity by fire districts as to appropriate parameters for such expenditures. Without policy guidance and reasonableness standards, districts are expending funds on additional items that could be scaled back without compromising the benefit of the function.

Recommendation

5. Fire districts should adopt formal policies for installation and/or inspection dinners. Such policies should document the circumstances under which related expenditures will be paid, the types of expenditures that will be paid, and the extent to which such expenditures will be paid. Subsequent expenditures should then be made in compliance with the formal policies. The policy should address appropriate attendees at the dinners.

Competition Equipment (Racing Vehicles)

Fire districts may expend funds only for purposes that are expressly authorized by or are implied by statute. There is no express authority for the acquisition of equipment and vehicles for use exclusively in competitive racing events. Town Law Section 176(11) authorizes the Board of Fire Commissioners to “provide for public drills, parades, funerals, inspections and reviews of the fire district fire department, or any company or unit thereof.” Further, Section 176(13) authorizes the Board of Fire Commissioners to “purchase apparatus and equipment for the extinguishment and the prevention of fires”. In addition, Volunteer Firefighter’s Benefit Law Section 5(e) states firefighters are covered for worker’s compensation and other benefits during these drills.

New York State Comptroller’s Opinion 87-79 addresses the appropriateness of purchasing competitive racing equipment. The opinion states: “There is no express authority for the acquisition of equipment and vehicles for utilization by the fire department in competitive racing events, nor is there express authority for fire department personnel to participate in such events at fire district expense”.

While it may be permissible to provide funding for competitive racing events and related costs in instances where the Board of Fire Commissioners has determined that the team activities contribute to the efficiency of the fire department in the performance of its official duties, none of the districts audited could document that such expenditures represent a prudent use of public funds.

All six fire districts have drill teams and own equipment that is used exclusively for competitive racing/drill activities. None of the districts have ever used these vehicles to fight fires; in some cases these pieces of equipment are not even “street-legal.” Therefore, the districts generally have to acquire a transport vehicle and these vehicles can be expensive. For example, the Manhasset/Lakeville Fire District spent approximately \$80,000 on their tractor-trailer to transport their competition equipment. Team membership related to the competition teams ranged from 10 to 30 volunteers, corresponding to 8 to 20 percent of the total volunteer membership.

Out of the six fire districts audited, only four had significant expenditures related to the racing teams. Barnard did not utilize

any district funds on their drill team and Spencerport only spent about \$3,800 on racing-related activities. The other four districts on Long Island spent about \$322,000 from January 2005 to August 2006. West Islip kept records as far back as 1998, Syosset from 1999, and West Sayville and Manhasset from 2000. Expenditures during these prior periods totaled approximately \$683,000.⁸

Three of the six districts indicated that the racing team and associated activities served to attract volunteers and had a training purpose. Two of the districts indicated that the racing activities served as morale boosters and improved camaraderie among the members. However, at these five districts, nothing was presented to indicate that the Board, by resolution, documented how the team activities contributed to the efficiency of the district in the performance of its official duties. In addition, the Board of Fire Commissioners at all six fire districts, did not adopt a formal policy to clearly establish the circumstances under which related expenditures were to be paid, the types of expenditures that would be paid, and the extent to which such expenditures would be paid.

In February of 2006, the Syosset Board of Fire Commissioners voted to discontinue funding for vehicles and equipment used exclusively for competitive racing and related drill team expenditures, indicating that, due to the inherent risk involved and the reduction in team membership over recent years, the cost was no longer justified. Although the Syosset District still owns three racing vehicles, they have not been driven since 2005. The Barnard District also did not engage in competitive racing activities in 2006 due to a lack of interest.

Recommendation

6. The Boards should document the cost benefit of maintaining a competition racing team. In the event the Board determines that the benefits of such activities exceed the costs, the Board should adopt a formal policy with respect to competition equipment. Such a policy should indicate the circumstances under which such expenditures will be paid, the types of expenditures that will be paid, and the extent to which such expenditures will be paid. All disbursements should then be made in accordance with the policy.

¹⁰ See Appendix C for information with respect to each Fire District.

APPENDIX A

RESPONSES FROM LOCAL OFFICIALS

A draft copy of this report was sent to each of the six fire districts we audited. The following comments were excerpted from the five responses received.

Overall Comments

“The District takes the audit very seriously. Our goal is to develop and promote short and long term strategies to enable this District to improve service delivery and account for the prudent use of public funds.”

“In summary, the Board of Fire Commissioners concurs with your recommendations.”

“The Board feels that certain positions taken by your office in connection with this audit are not supported by State law and impinge on the operation of the Fire District.”

“We feel the audit failed in its primary objective and goals.”

Overall Travel Related Expenditures

“The District agrees that there were deficiencies in our policies regarding travel that resulted in excessive expenditures.”

Utilizing GSA Rates

“The Board has prepared a travel policy, which is part of its corrective action plan, which outlines that the GSA rate will be paid unless paying such rate is impracticable or impossible. In that unique and rare case, the District will pay the actual and necessary expenditure rate and will pay such rate if it is reasonable and after the expense has been incurred.”

“It is impossible to obtain GSA rates for room accommodations at certain conferences and conventions. The Board of Fire Commissioners is not going to adopt a policy that will mandate volunteer members and non-paid public officials to expend their own funds to cover the cost of lodging. The Board will make every effort to ensure that extravagant or outrageous expenditures are not approved for convention and travel expenses, but will not blindly adopt GSA rates as controlling.”

“How, in good conscience, can we send volunteers on district related travel assignments, not pay them their salary while on assignment and then force meal and lodging requirements upon them that may mean that they must reach into their own wallet to supplement inadequate meal of lodging per diems? This Board has exercised its discretion to say that we will not.”

STATE COMPTROLLER’S NOTE: The audit report does not state or recommend sending volunteers to conferences/seminars and have them “*reach into their own wallets to supplement inadequate meal or lodging per diems.*” Instead it points out the inequitable treatment of firefighters across the state. For example, a firefighter from Syosset or West Islip, is able to spend \$50 more per day on meals than a firefighter from Manhasset-Lakeville.

Regardless of compensation, district members traveling on taxpayers dollars should be held to reasonable standards. Where District officials had not established a comprehensive policy describing reasonable lodging rates, we used the federal standards, which are also used by New York State, for comparative purposes. District officials should first establish guidance as to what a reasonable rate would be, then make an attempt to obtain that rate for lodging. If that rate is not available, Board approval for paying a higher rate should take place prior to conference attendance.

Establishing Policy Guidance for the Annual Dinner

“With the annual dinner, it makes no sense to require a policy to govern how the annual dinner will be undertaken and set up. As it is, the Board micromanages all aspects of the annual dinner.”

STATE COMPTROLLER’S NOTE: We found significant variations in the amount of taxpayer dollars expended on the annual dinners. As noted in the audit report, the Districts, based on the lack of statutory guidance in this area, have discretion as to expenditures for the annual dinners. Due to this discretion, it is incumbent on Boards of Fire Commissioners through policy guidance to establish parameters for the dinners to govern associated expenditures and delimit certain other expenditures as they are relevant to the dinner.

Alcohol at the Installation Dinner

Our report initially characterized fire districts’ purchase of alcohol as inappropriate, since such purchases are not proper and necessary municipal expenses. Four of the five fire districts that responded to this report did not agree with this finding. They stated that annual installation/inspection dinners are special events to honor volunteers, and that using fire district funds to purchase alcoholic beverages is appropriate.

STATE COMPTROLLER’S NOTE: Although it is generally not permitted to use fire district funds to purchase alcoholic beverages, we acknowledge that an exception can be made for a fire district’s annual installation/inspection dinner. Therefore, we have removed this finding from our report.

Attendance at the Installation Dinner

“As indicated in your draft opinion, the Board of Fire Commissioners has discretion as to the amount that should be expended in connection with the annual dinner. The Board, however, disagrees with your position that only the volunteer firefighters and their guests should be allowed to attend the dinner. This position defeats the entire purpose of the annual dinner which is to honor

and show appreciation to the volunteer firefighters. In order to properly accomplish this purpose, it is necessary to invite as guests local community leaders, fire officials from neighboring fire departments and other dignitaries. The elimination of these individuals from attendance at the dinner would deprive the volunteer firefighters of the recognition and honor they deserve.”

STATE COMPTROLLER’S NOTE: We acknowledge that there is a useful purpose in inviting community members to the annual dinner and our report does not say that community members should not be invited. Rather, we found significant variations in the amount of taxpayer dollars expended on the annual dinners. As noted in the audit report, the Districts have discretion as to expenditures for the annual dinners and attendance. Due to this discretion, it is incumbent on Boards of Fire Commissioners through policy guidance to establish parameters for the dinners to govern attendance and who should attend the dinners.

Refreshments

“The Board is adopting a written policy indicating when and under what circumstances refreshments will be provided for at official meetings, public drills, parades, funerals, inspections and reviews. This policy will include the requirement of an itemized expenditure list in order to reimburse any necessary and proper expenditure for refreshments for these official District functions.”

“The Board will follow the recommendations of your office to adopt a written policy regarding the expenditures by the Fire District for refreshments for Fire Department functions.”

Ability to Fund a Competition/Drill Team

“The audit affirmed that the District is allowed to have a drill team.”

“The District has not done a cost-benefit study which would be the basis for a written policy. This study will be completed in the near future after all other aspects of the audit have been rectified.”

“The Board believes that the operation of the drill team provides a unique opportunity for members of the Fire Department to increase their training skills in firefighting techniques and operations. The competitions and training hone the physical skills of the volunteer firemen. Ultimately, these skills are utilized in the every day operations of the Fire Department.”

“Competitive drills are events that often attract other members of the community and expose them to the work of their fire department. Pride in the local fire department often translates into pride in the community making the community a better place to live. If these teams are to deemed unnecessary for a local community, it should be a local choice. If these teams continue to remain important vibrant parts of the fire department, the local board should have the discretion to continue to support them through the purchase of vehicles and equipment.”

“The Board disagrees with your position that it lacks the legal authority to purchase equipment for the drill team. The Town Law clearly states that the Board can provide for “drills” for the fire district fire department.”

STATE COMPTROLLER'S NOTE: The Comptroller's Office has not taken an adverse opinion to the existence competition/drill teams provided for by fire districts. Comptroller's Opinion 87-79 states that: *a fire district may not expend moneys to fund a fire department racing/drill team for purposes of competitive tournaments unless the board of fire commissioners determines that the team activities contribute to the efficiency of the fire department in the performance of its duties and responsibilities.* The conclusion presented by this Office is that the Districts have not determined the benefit of their competition team and/or adopted resolutions of policy that speaks to benefits of this team.

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

To accomplish our objective, we visited six fire districts located throughout New York State. At each of the selected fire districts, we reviewed adopted policies and procedures, general ledger print-outs, and claims for payment as they related to inspection and/or installation dinners, travel, refreshments at district functions, and competition equipment.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). Such standards require that we plan and conduct our audit to adequately assess those district operations within our audit scope. Further, those standards require that we understand the district's management controls and those laws, rules and regulations that are relevant to the district's operations included in our scope. An audit includes examining, on a test basis, evidence supporting transactions recorded in accounting and operating records and applying such other auditing procedures, as we consider necessary in the circumstances. We believe that our audit provides a reasonable basis for the findings, conclusions and recommendations contained in this report.

APPENDIX C

SUMMARIES OF DISTRICT EXPENDITURES BY CATEGORY TABLES 1-4

1. INSTALLATION DINNERS

2005	Syosset	West Islip	West Sayville- Oakdale	Manhasset- Lakeville	Spencerport	Barnard
Photography and Artwork	\$5,425	\$900	\$0	\$0	\$0	\$0
Flowers	2,130	0	430	0	0	0
Invitations and Programs	2,697	3,735	484	1,624	0	0
Gift Bags	0	8,390	0	4,375	0	641
Transportation	500	0	0	0	0	0
Trophies and Awards	1,885	0	7,657	0	0	0
Entertainment	6,000	6,200	1,325	4,900	0	0
Cigars	400	0	0	0	0	0
Dinner - Standby Crew	91	2,655	0	187	0	209
Installation Dinner Caterer/ Restaurant	48,316	43,525	30,313	39,118	0	4,850
Totals	\$67,444	\$65,405	\$40,209	\$50,204	\$0	\$5,700
Attendee and Cost per Attendee	275 \$245	344 \$190	220 \$185	347 \$145	n/a \$0	220 \$26

2006	Syosset	West Islip	West Sayville- Oakdale	Manhasset- Lakeville	Spencerport	Barnard
Photography and Artwork	\$1,892	\$1,100	\$0	\$0	\$0	\$587
Flowers	2,830	0	0	0	0	0
Invitations and Programs	2,325	834	0	1,400	0	0
Gift Bags	0	9,061	0	6,900	0	690
Transportation	0	0	0	0	0	0
Trophies and Awards	0	0	0	0	0	50
Entertainment	7,450	7,800	0	5,150	0	0
Cigars	0	0	0	0	0	0
Dinner - Standby Crew	0	0	0	77	0	0
Dinner deposit paid in 2005	800	0	1,000	0	0	0
Installation Dinner Caterer	50,128	42,590	0	32,710	0	4,348
Total	\$65,425	\$61,385	\$1,000	\$46,237	\$0	\$5,675
Attendee and Cost per Attendee	280 \$232	330 \$186	n/a \$0	363 \$127	n/a \$0	185 \$31

APPENDIX C

2. TRAVEL-RELATED EXPENDITURES

2005	Syosset	West Islip	West Sayville-Oakdale	Manhasset-Lakeville	Spencerport	Barnard
Registration	\$6,898	\$7,816	\$4,380	\$4,957	\$4,435	\$5,520
Room Charges	25,013	19,827	5,212	15,263	4,858	4,498
Taxes on Room (out of state)	3,112	638	528	1,644	657	388
Meals	10,488	7,247	2,070	7,552	2,726	1,704
Transportation/Parking	10,303	6,713	2,040	8,438	1,524	696
Misc Conference Expenses	1,052	1,475	68	1,450	24	51
Totals	\$56,866	\$43,716	\$14,298	\$39,304	\$14,224	\$12,857

2006	Syosset	West Islip	West Sayville-Oakdale	Manhasset-Lakeville	Spencerport	Barnard
Registration	\$3,600	\$3,275	\$290	\$2,942	\$1,365	\$7,028
Room Charges	17,471	7,432	298	17,128	2,109	5,728
Taxes on Room (out of state)	2,249	829	33	1,626	264	750
Meals	2,860	1,976	641	3,854	1,239	2,547
Transportation/Parking	5,766	2,570	272	4,492	0	2,824
Misc Conference Expenses	468	87	1,719	774	0	0
Totals	\$32,414	\$16,169	\$3,253	\$30,816	\$4,977	\$18,877

APPENDIX C

3. ROOM AND MEAL CHARGES

2005	Syosset	West Islip	West Sayville-Oakdale	Manhasset-Lakeville	Spencerport	Barnard
Charges Excluding Taxes	\$25,013	\$19,827	\$5,212	\$15,263	\$4,858	\$4,498
Charges in Excess of GSA Rates	8,449	9,046	2,370	5,765	0	0
Meals	10,488	7,247	2,070	7,552	2,726	1,704
Charges in Excess of GSA Rates	\$4,258	\$3,419	\$260	\$3,439	\$204	\$0

2006	Syosset	West Islip	West Sayville-Oakdale	Manhasset-Lakeville	Spencerport	Barnard
Charges Excluding Taxes	\$17,471	\$7,432	\$298	\$17,128	\$2,109	\$5,728
Charges in Excess of GSA Rates	6,626	3,620	0	10,300	0	0
Meals	2,860	1,976	539	3,854	1,239	2,547
Charges in Excess of GSA Rates	\$493	\$647	\$0	\$1,092	\$0	\$0

APPENDIX C

4. COMPETITION EQUIPMENT (RACING VEHICLES)

	Syosset	West Islip	West Sayville-Oakdale	Manhasset-Lakeville	Spencerport	Barnard
Team Name	Night Raiders	Raiders	Flying Dutchmen	Minute Men	Red Onions	Rascals
Team Membership	15	30	25	20	15	10
Volunteer Membership	120	150	130	250	100	50
Racing Vehicles	2	2	2	2	2	2
Transport Vehicles	1	1	1	2	1	1
Expenditures in 2005 and 2006	\$10,270	\$85,132	\$115,124	\$111,548	\$3,881	\$0
Prior Periods Looked at	1/1/1999 through 12/31/2004	1/1/1998 through 12/31/2004	1/1/2000 through 12/31/2004	1/1/2000 through 12/31/2004	n/a	n/a
Expenditures in Prior Periods	\$42,666	\$228,945	\$351,948	\$59,666	\$0	\$0
Total	\$52,936	\$314,077	\$467,072	\$166,547	\$3,881	\$0

APPENDIX D

HOW TO OBTAIN ADDITIONAL COPIES OF THE REPORT

To obtain copies of this report, write or visit our web page:

Office of the State Comptroller
Public Information Office
110 State Street, 15th Floor
Albany, New York 12236
(518) 474-4015
<http://www.osc.state.ny.us/localgov/>

APPENDIX E
OFFICE OF THE STATE COMPTROLLER
DIVISION OF LOCAL GOVERNMENT SERVICES
AND ECONOMIC DEVELOPMENT

Mark P. Pattison, Deputy Comptroller
Steven J. Hancox, Assistant Comptroller
John C. Traylor, Assistant Comptroller

LOCAL REGIONAL OFFICE LISTING

BUFFALO REGIONAL OFFICE

Robert Meller, Chief Examiner
Office of the State Comptroller
295 Main Street, Room 1050
Buffalo, New York 14203-2510
(716) 847-3647 Fax (716) 847-3643
Email: Muni-Bufferalo@osc.state.ny.us

Serving: Allegany, Cattaraugus, Chautauqua, Erie,
Genesee, Niagara, Orleans, Wyoming counties

ROCHESTER REGIONAL OFFICE

Edward V. Grant, Jr., Chief Examiner
Office of the State Comptroller
The Powers Building
16 West Main Street – Suite 522
Rochester, New York 14614-1608
(585) 454-2460 Fax (585) 454-3545
Email: Muni-Rochester@osc.state.ny.us

Serving: Cayuga, Chemung, Livingston, Monroe,
Ontario, Schuyler, Seneca, Steuben, Wayne, Yates
counties

SYRACUSE REGIONAL OFFICE

Eugene A. Camp, Chief Examiner
Office of the State Comptroller
State Office Building, Room 409
333 E. Washington Street
Syracuse, New York 13202-1428
(315) 428-4192 Fax (315) 426-2119
Email: Muni-Syracuse@osc.state.ny.us

Serving: Herkimer, Jefferson, Lewis, Madison,
Oneida, Onondaga, Oswego, St. Lawrence counties

BINGHAMTON REGIONAL OFFICE

Patrick Carbone, Chief Examiner
Office of the State Comptroller
State Office Building, Room 1702
44 Hawley Street
Binghamton, New York 13901-4417
(607) 721-8306 Fax (607) 721-8313
Email: Muni-Binghamton@osc.state.ny.us

Serving: Broome, Chenango, Cortland, Delaware,
Otsego, Schoharie, Sullivan, Tioga, Tompkins
counties

GLENS FALLS REGIONAL OFFICE

Karl Smoczynski, Chief Examiner
Office of the State Comptroller
One Broad Street Plaza
Glens Falls, New York 12801-4396
(518) 793-0057 Fax (518) 793-5797
Email: Muni-GlensFalls@osc.state.ny.us

Serving: Clinton, Essex, Franklin, Fulton, Hamilton,
Montgomery, Rensselaer, Saratoga, Warren, Washington
counties

ALBANY REGIONAL OFFICE

Christopher J. Ellis, Chief Examiner
Office of the State Comptroller
22 Computer Drive West
Albany, New York 12205-1695
(518) 438-0093 Fax (518) 438-0367
Email: Muni-Albany@osc.state.ny.us

Serving: Albany, Columbia, Dutchess, Greene,
Schenectady, Ulster counties

HAUPPAUGE REGIONAL OFFICE

Richard J. Rennard, Chief Examiner
Office of the State Comptroller
NYS Office Building, Room 3A10
Veterans Memorial Highway
Hauppauge, New York 11788-5533
(631) 952-6534 Fax (631) 952-6530
Email: Muni-Hauppauge@osc.state.ny.us

Serving: Nassau, Suffolk counties

NEWBURGH REGIONAL OFFICE

Christopher Ellis, Chief Examiner
Office of the State Comptroller
33 Airport Center Drive, Suite 103
New Windsor, NY 12553-4725
(845) 567-0858 Fax (845) 567-0080
Email: Muni-Newburgh@osc.state.ny.us

Serving: Orange, Putnam, Rockland, Westchester
counties