



# **Consumer Protection: Testing of Retail Prices and Weighing and Measuring Devices**

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2024-MS-1 | September 2024

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# Report Highlights

## Consumer Protection: Testing of Retail Prices and Weighing and Measuring Devices

### Audit Objective

Determine whether officials in 10 county (County) departments of weights and measures (Departments) adequately provided consumer protections by helping to ensure the accuracy of retail prices and weighing and measuring devices.

### Key Findings

Officials in the 10 County Departments did not always adequately provide consumer protections by helping to ensure the accuracy of retail prices and weighing and measuring devices. As a result, consumers were at increased risk of not paying the correct price for goods and services.

- Nine Departments did not adopt price accuracy testing procedures.
- Eight Departments did not perform periodic price accuracy tests.
- None of the Departments completed all required testing of weighing and measuring devices or maintained complete inspection records.
  - 430 of 1,793 devices that we reviewed (24 percent) were not inspected.
  - Reliable systems were not in place to maintain complete and accurate master lists of businesses that use devices that required testing or update the inventory of devices.
- Four Departments did not have documentation to support 25 of 74 (34 percent) reported consumer complaints and the actions taken to address them.

### Key Recommendations

- Develop and implement procedures for periodic price accuracy testing.
- Perform testing in accordance with the AML and Agriculture and Markets regulations.
- Maintain complete records, including an inventory of businesses and consumer complaints.

### Audit Period

January 1, 2022 - September 30, 2023.

### Background

New York State's weights and measures program is a cooperative effort of State and local offices enforcing article 16 of the New York State Agriculture and Markets Law (AML) and New York State Department of Agriculture and Markets (Agriculture and Markets) regulations.

Agriculture and Markets' State Bureau of Weights and Measures (Bureau) has jurisdiction over the State with respect to the enforcement and monitoring of compliance with the statutory requirements related to weights and measures.

Geographical information on the 10 Counties, along with individual County facts and findings are compiled in Appendix A, Figures 4, 5, 6, 7 and 8 of this report.

Each County received an individual report on their specific findings. Excerpts from County officials' responses to the individual reports are listed in Appendix B of this report. County officials' full responses can be found in the individual reports.

#### Quick Facts

Total Counties Audited	10
Total Number of Devices Reviewed During Audit	1,793
Total Number of Businesses Reviewed During Audit	260

# Accuracy of Weights and Measures

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Consumers rely on and expect their purchases for items like cereal, milk, propane for the grill, mulch, deli meat and gasoline to be accurately priced, weighed and measured. In New York State, each county's weights and measures department (department) inspects everything from commercial scales and gas pumps to thousands of different packaged commodities, including those packed at the retail store and those packed at factories both nationally and internationally. These departments are specifically responsible for:

- Inspecting and testing weighing and measuring devices and pricing devices used commercially to ensure they are accurate,
- Inspecting and testing packaged commodities to verify the accuracy of vendor pricing,
- Inspecting and testing automotive fuel octane ratings<sup>1</sup> to help ensure gas stations are providing the proper motor octane gasoline being purchased by consumers, and
- Investigating consumer complaints.

The AML requires counties to adopt and implement price accuracy provisions (provisions) in accordance with those specified in the AML, and any subsequent regulations, when a preexisting local price accuracy law or regulation is not in effect. These provisions give a county department's director (director) the authority to perform price accuracy tests to help ensure retail stores are accurately pricing goods. The provisions include:

- Testing procedures for pricing accuracy consistent with the 2006 edition of the *National Institute of Standards and Technology Handbook* (NIST Handbook).<sup>2</sup>
- Authorization to impose certain civil penalties when testing does not meet the standards set forth in the AML.

In addition, Agriculture and Markets regulations require the director to inspect certain commercial weighing and measuring devices at least annually.<sup>3</sup> The regulations also require a director to submit an Annual Report of work completed each year to the Bureau and maintain certain records, including:

- A complete record of any establishments that utilize commercial weighing and measuring devices in their jurisdiction (by type of device),
- A file composed of devices inspected, and
- A complete record of all complaints received, and results of complaints investigated by the department.

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1 <https://www.energy.gov/energysaver/gasoline-octane-ratings-explained>

2 New York Codes of Rules and Regulations (NYCRR) Section 220.14

3 NYCRR Section 220.5

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## How Should Departments Help Ensure Consumers Are Protected?

Department directors should implement procedures to provide reasonable assurance that the county is adequately protecting consumers by ensuring retail prices and weighing and measuring devices are accurate. These procedures should include:

- Periodic retail price accuracy testing,
- Conducting all required device inspections,
- Retesting devices that failed inspection, and testing new or replacement devices installed by businesses,
- Testing of gasoline and diesel fuel octane ratings,
- Annually reviewing a master list of businesses located within the county and updating the inventory list of devices,
- Recording all consumer complaints received, as well as the results of the complaints that were investigated, and
- Evaluations of businesses' progress remedying any noted deficiencies, and, if appropriate, any enforcement actions.

## Most Departments Did Not Have Procedures For or Perform Periodic Price Accuracy Testing

Retail sales in the State were more than \$260 billion in 2023-24.<sup>4</sup> Periodic testing of retail price accuracy (to ensure prices scanned match the prices marked for consumer goods) helps protect consumers by ensuring displayed prices are charged accurately. One retail industry study found that over a 15-year period retail price scanners had an average error rate of over 4 percent.<sup>5</sup> Moreover, during the audit period the North Carolina Department of Agriculture and Consumer Services' Standards Division collected fines from 18 stores in 12 counties because of price-scanner errors ranging from 3 to 30 percent.<sup>6</sup> We raise this issue because several of the fined businesses in North Carolina's report are national retail chains that do business in New York State, including the 10 Counties audited.

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4 [https://data.ny.gov/Government-Finance/Taxable-Sales-And-Purchases-Quarterly-Data-Beginni/ny73-2j3u/about\\_data](https://data.ny.gov/Government-Finance/Taxable-Sales-And-Purchases-Quarterly-Data-Beginni/ny73-2j3u/about_data)

5 <https://www.sciencedirect.com/science/article/abs/pii/S0022435914000244>

6 <https://www.ncagr.gov/news/press-releases/2024/01/04/eighteen-stores-pay-fines-price-scanning-errors>

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Price Accuracy Testing Procedures – The AML and Agriculture and Markets regulations do not specify the frequency at which a department is required to perform price accuracy testing. However, Agriculture and Markets regulations indicate that testing procedures for pricing accuracy be consistent with the procedures published in the NIST Handbook.<sup>7</sup>

Although the NIST Handbook also does not specify the frequency at which price accuracy testing should occur, the NIST Handbook does suggest having routine inspections to help ensure stores maintain price accuracy, as well as includes the following definitions for implementing price accuracy inspections:

- Normal Inspection Frequency. Semi-annual or annual inspections conducted during normal business hours and made at the customary time interval used by the enforcement agency.
- Increased Inspection Frequency. Quarterly, bi-monthly, or more frequent inspections conducted during normal business hours, usually as a follow-up on prior violations.
- Term of Increased Inspection Frequency. An increased inspection frequency for a retailer that remains until there are two consecutive inspections with an accuracy of 98 percent or higher.
- Special Inspection. An inspection that is conducted as a follow-up to a prior inspection or to investigate a complaint.

The NIST Handbook also states that departments with established price accuracy testing programs can develop procedures for randomized inspections or to focus on retail stores with low levels of price compliance.

In addition, the Bureau's Weights and Measures Quality Manual Municipal Version (Municipal Manual) contains a section titled Retail Pricing Accuracy Inspection which covers pricing accuracy inspections, including unannounced routine or consumer complaint driven inspections. The section suggests staggered routine inspections so that a pattern of inspections is not established. The Municipal Manual also references the NIST Handbook's examination procedures for price verification. We were told that the Bureau provided all directors with a copy of the Municipal Manual at their annual conference.

Of the 10 Counties audited, only one had a local pricing law related to retail price accuracy testing. The other nine Counties did not have local pricing laws. According to the AML, counties without local pricing laws should adopt provisions for price accuracy testing in accordance with the AML and Agriculture and Markets regulations.

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<sup>7</sup> *National Institute of Standards and Technology Handbook 130* (2006) "Examination Procedure for Price Verification" <https://www.nist.gov/system/files/documents/2017/05/09/hb-130-06-final-pdf.pdf>

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Price Accuracy Testing – Only two Departments performed periodic price accuracy testing as a regular practice. Although three other Departments conducted price accuracy testing, they did not have a formal program or routine process for doing so. Specifically:

- One Department only performed price accuracy testing when they received a consumer complaint.
- One Department conducted two price accuracy tests because the Bureau provided information that a national chain may have been charging inaccurate prices. The Department retested one business and the sample complied with the accuracy requirements. They were unable to perform a retest at the other business because the store was destroyed in a fire on April 6, 2023. This national chain was one of those fined by North Carolina’s Department of Agriculture and Consumer Services’ Standards Division.
- Another Department only conducted three price accuracy tests because there is no policy or local law specifying when or how often to conduct such tests.

The other five Departments did not perform any price accuracy testing (See Appendix A, Figure 6).

Departments conducting price accuracy tests found products scanned at prices greater than what was displayed on the marked price for consumer goods such as clothing, household goods, pet supplies, groceries and personal care items. For example:

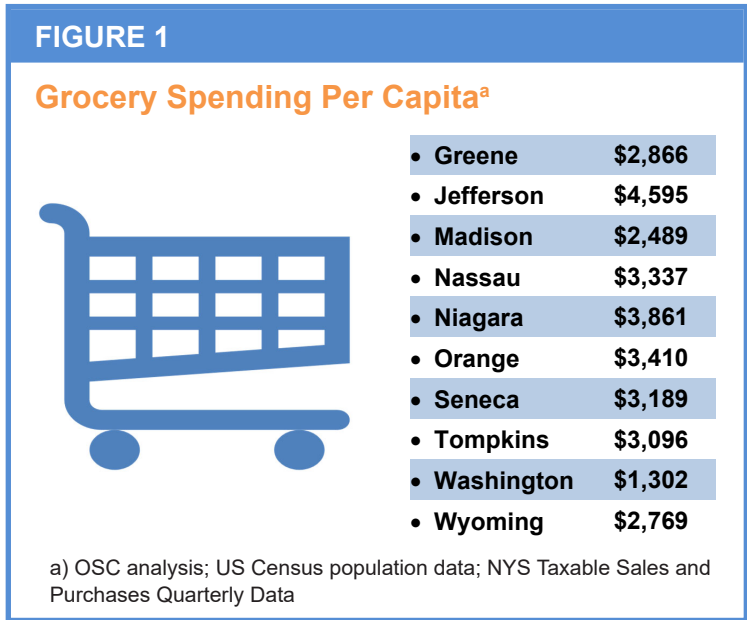
- A jacket priced at \$65 but price scanned at \$85, a difference of \$20, or 31%, above the marked price.
- A hand mixer priced at \$12.00 but price scanned at \$15.25, a difference of \$3.25, or 27%, above the marked price.
- A clothing belt priced at \$24.99 but the price scanned at \$29.99, a difference of \$5, or 20%, above the marked price.

The Directors in the Departments that conducted price accuracy testing as a regular practice told us they did so because they thought it was required or that it made sense to conduct testing.

The Directors that did not conduct any testing told us that it was because periodic testing was not required and/or because they thought it was not a good use of their time and resources. However, as shown in the examples above, inaccurate pricing has a direct impact on consumers. Furthermore, the importance of price accuracy testing cannot be overstated when the total sales for certain retail industry types are considered.

The 10 Counties audited reported a total of approximately \$8.3 billion in grocery store sales, or an average of \$3,300 per person based on total combined sales and population during the audit period (Figure 1).

It is evident that price accuracy testing is a valuable tool for consumer protection that provides consumers with assurance that retailers are accurately charging for goods. Because the AML and Agriculture and Markets regulations do not specify the frequency of periodic price accuracy testing, this important consumer protection was not being routinely conducted by eight of the 10 Departments we selected. Without clarification in the regulations, there remains a lack of oversight of pricing accuracy in retail establishments.



### **None of the Departments Completed All Required Inspections or Maintained Complete Inventory Records**

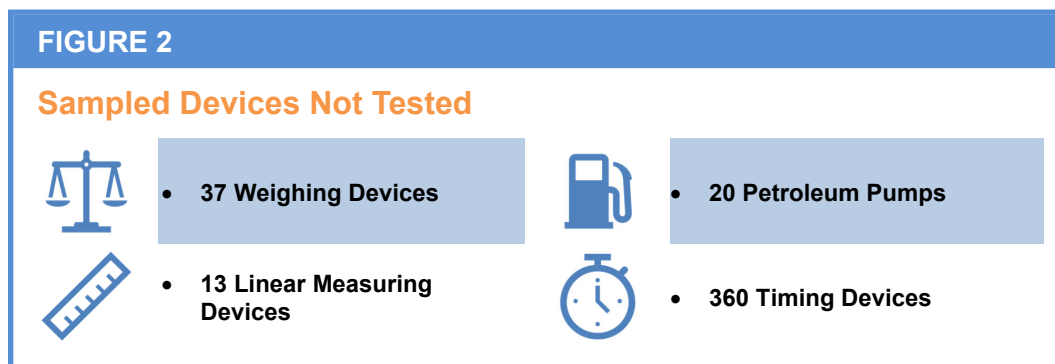
A key responsibility of the Departments to help protect consumers is annually inspecting commercial weighing and measuring devices. This includes having a complete and accurate inventory of all devices used within the County as well as a master list of all businesses utilizing these devices.

Device Inspections – We reviewed inspection documentation and performed site visits at 260 establishments and identified 1,793 commercial weighing and measuring devices that were required to be tested during the audit period, including:



- Computing and platform scales (as found in delis or grocery stores),
- Vehicle scales (as used by concrete or asphalt suppliers),
- Linear measuring devices (as used in hardware or fabric stores),<sup>9</sup>
- Petroleum pumps at gas stations, and
- Timing devices (as used at car washes and tanning salons).<sup>8</sup>

None of the 10 Departments inspected and tested weighing and measuring devices in accordance with the AML and Agriculture and Markets regulations. The Departments did not test or have documentation for 430, or 24 percent, of the 1,793 devices we identified that required testing, including weighing devices, linear measuring devices, petroleum pumps and timing devices (Figure 2).



The Directors said that they did not inspect the weighing and measuring devices and fuel pumps because they:

- Were unaware that the device needed to be inspected because the inspectors did not identify all devices during an inspection,
- Did not return to reinspect a device (e.g., computing scales, linear measuring devices, vehicle scales) after it failed an initial inspection, or
- Were unaware that new devices were placed in service. Seven of the 10 Departments’ inspection and test forms clearly included language informing business owners of their responsibilities to notify the Departments when new devices are put into service. However, because the Directors must rely on business owners to self-report, they are not always notified of new devices.

<sup>8</sup> A timing device involves a transaction in which the consumer purchases a predefined amount of time (e.g., a dryer in a laundromat). We note that the Agriculture and Markets regulation requiring an annual inspection of timing devices was removed as of February 28, 2024.

<sup>9</sup> Linear measuring devices are those that involve a single dimension in a straight line (e.g., the length of rope or wire in a hardware or home improvement store).

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As for the timing devices not inspected, the Directors told us:

- They believed the Bureau removed them from the requirements or considered them a low priority, or
- They were not inspected due to staff shortages, and/or
- They had difficulties reaching business owners to conduct those inspections.

However, although the Agriculture and Markets regulation requiring an annual inspection of timing devices was removed as of February 28, 2024, it was in effect during the audit period. Therefore, each of the untested devices, including timing devices, should have been tested at least annually.

Fuel Octane Ratings – Testing gasoline and diesel fuel ratings to ensure they are accurate is another important Departmental function for consumer protections. For example, over the past decade, car manufacturers have required or recommended premium gasoline (a high-octane grade of fuel) for use in more vehicle models, while at roughly the same time the price difference between premium and lower octane grades has also increased.<sup>10</sup> Approximately 5.3 billion gallons of gasoline was purchased at gas stations across the State during the fiscal year from April 1, 2022 to March 31, 2023.<sup>11</sup> Nine Departments performed this testing and collected 3,545 samples from retail fuel pumps to ensure fuel octane ratings were accurate during the audit period. We reviewed 201 of these samples and determined the octane ratings for all 201 were at least equal to, or within the acceptable tolerance level of,<sup>12</sup> the amount reported on the pump.

Furthermore, Directors were able to enroll in a grant program administered by the Bureau that provides reimbursements for fuel octane tests. Eight of the Counties received approximately \$127,700 for fuel octane testing during the audit period because they participated in the grant program administered by the Bureau. One County participated in the program but did not submit for reimbursement and one County did not participate in the program (See Appendix A, Figure 7).

Inventory List – None of the 10 Departments had a reliable process to help ensure their master lists of businesses with weighing and measuring devices were complete and accurate. Most had not considered additional resources they could use, such as working with other County departments (e.g., County Clerk’s Office) to be notified when new businesses had opened. Directors generally stated their processes included:

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10 <https://www.energy.gov/energysaver/gasoline-octane-ratings-explained>

11 See section IV, table 11: [https://www.tax.ny.gov/research/collections/fy\\_collections\\_stat\\_report/2022-2023-annual-statistical-reports.htm](https://www.tax.ny.gov/research/collections/fy_collections_stat_report/2022-2023-annual-statistical-reports.htm)

12 1 NYCRR Section 224.3

- Adding new businesses to or removing closed establishments from the master list when they drove to locations to conduct testing,
- Adding new businesses based on responses to inquiry letters mailed to businesses that likely used scales, such as farm stands, and
- Relying on businesses to notify them that the business opened and had scales/measuring devices that needed to be tested.

In addition, two Directors inherited an incomplete master list from a previous Director. Furthermore, because most Directors told us they did not test timing devices, they did not include businesses with only timing devices (e.g., self-serve car washes, laundromats) on their master inventory list.

Therefore, none of the 10 Directors maintained a complete list of businesses subject to weights and measures testing. Without a complete and accurate inventory, Directors could miss businesses and associated commercial weighing and measuring devices when completing required annual inspections.

### Some Departments Did Not Document All Customer Complaints

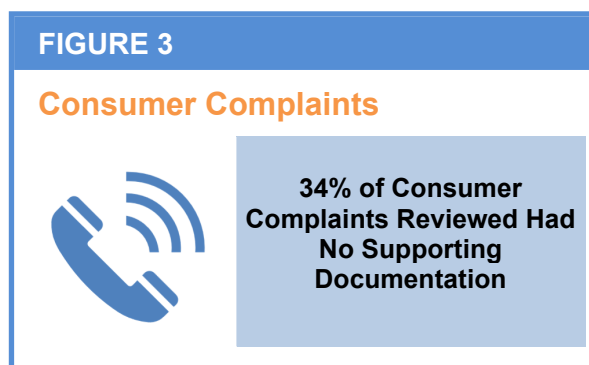
Departments also provide consumer protection through the investigation of consumer complaints. The departments should have procedures in place to receive and track complaints, and review and address all complaints in a timely manner.

Each Director had tracking mechanisms in place to record complaints and document the actions taken (See Appendix A, Figure 8). Nine departments received 156 complaints during the audit period; one department did not receive any complaints.

We reviewed 74 complaints received by the nine Departments. We found 25 (34 percent) of these complaint investigations, from four Departments, did not have any supporting documentation of the complaint or the actions taken to address them (Figure 3).

As a result, we were unable to determine whether these 25 complaints were investigated and resolved.

Generally, these four Departments' Directors said they did not document the complaints because:



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- They were unable to contact the complainant,
  - They resolved the issue quickly by phone,
  - The complaint was a misunderstanding and not a violation by the business, or
  - The consumer withdrew the complaint because it was resolved before any investigation took place.

However, according to the AML, a complete record of all complaints received and results of complaints investigated should be maintained.<sup>13</sup> Without proper documentation of the complaints and the outcomes, Departments cannot ensure that complaints were promptly investigated and resolved to protect consumers' interests.

Consumers are at risk of overpaying for goods and services when departments do not ensure retail pricing is accurate, all weighing and measuring devices are tested as required and when consumer complaints are not properly investigated and documented. Departments' pricing and device inspection functions play a significant and direct role in providing consumer protections at a local level.

## **What Do We Recommend?**

The Directors should:

1. Develop and implement procedures for periodic price accuracy testing in accordance with the provisions of the AML and Agriculture and Markets regulations.
2. Perform weights and measures testing to help ensure all weighing and measuring devices are tested in accordance with Agriculture and Markets regulations.
3. Maintain complete records, including:
  - A master list of businesses and up-to-date inventory of devices used for pricing accuracy, weighing, and measuring, and
  - A complete log of all consumer complaints with the results of any investigations.

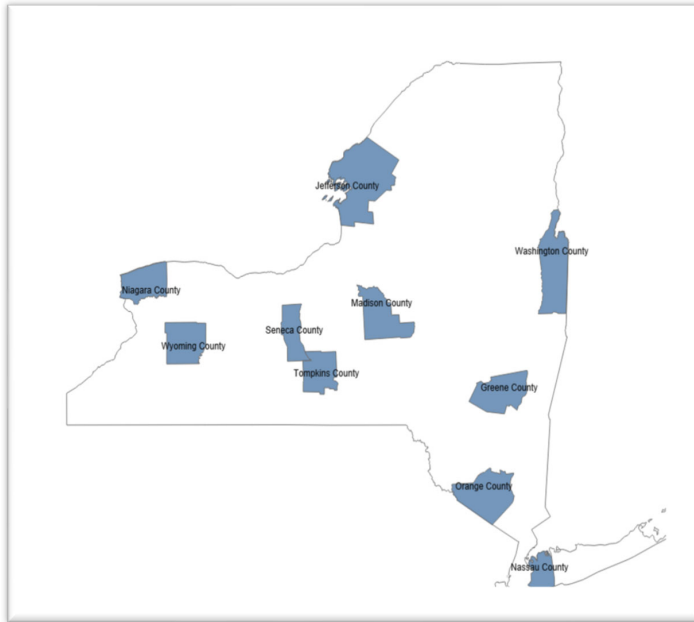
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<sup>13</sup> 1 NYCRR 220.10

# Appendix A: Counties Audited and Department Statistics

**FIGURE 4**

**Counties Selected<sup>a</sup>**



County	Population
• <b>Greene</b>	47,931
• <b>Jefferson</b>	116,721
• <b>Madison</b>	68,016
• <b>Nassau</b>	1,395,774
• <b>Niagara</b>	212,666
• <b>Orange</b>	401,310
• <b>Seneca</b>	33,814
• <b>Tompkins</b>	105,740
• <b>Washington</b>	61,302
• <b>Wyoming</b>	40,531

a) US Census population data

**Figure 5: Relevant County Statistics**

County	2023 Adopted Department Budget		Department Employees (FTE) <sup>a</sup>
	Revenues	Expenditures	
<b>Greene</b>	\$15,200	\$111,672	1
<b>Jefferson</b>	\$85,341	\$205,923	2
<b>Madison</b>	\$11,322	\$108,565	2
<b>Nassau</b>	\$1,920,000	\$450,917	5.1
<b>Niagara</b>	\$47,364	\$238,555	3
<b>Orange</b>	\$109,290	\$1,058,486	5
<b>Seneca</b>	\$1,500	\$93,530	1
<b>Tompkins</b>	\$23,000	\$129,476	1
<b>Washington</b>	\$2,500	\$99,261	1
<b>Wyoming</b>	\$10,136	\$56,408	0.5

a) As reported in the 2022 Annual Report to the Bureau

**Figure 6: Price Accuracy Tests Conducted<sup>a</sup>**

County	Conducted Price Accuracy Tests? <sup>b</sup>	Number of Price Accuracy Tests
Greene	Yes	2
Jefferson	Yes	113
Madison	Yes	3
Nassau	No	0
Niagara	Yes	285
Orange	Yes	1
Seneca	No	0
Tompkins	No	0
Washington	No	0
Wyoming	No	0

a) As recorded in Departmental records and reported in the 2022 Annual Report to the Bureau.

b) Orange conducted based on consumer complaints, Greene conducted tests based on Bureau provided information, Madison had no reason for conducting the tests.

**Figure 7: Petroleum Octane Inspections<sup>a</sup>**

County	Participate in Grant Program?	Number of Samples Collected	Approximate Amount Reimbursed Through Grant
Greene	Yes	198	\$5,000
Jefferson	Yes	286	12,200
Madison	Yes	96	5,400
Nassau	Yes	1,909	71,200
Niagara	Yes	288	7,000
Orange	Yes	504	16,800
Seneca	Yes	82	0
Tompkins	No	0	0
Washington	Yes	82	4,100
Wyoming	Yes	100	6,000
<b>Totals</b>		<b>3,545</b>	<b>\$127,700</b>

a) As reported in the 2022 Annual Report to the Bureau

**Figure 8: Complaint Investigations<sup>a</sup>**

County	Number of Complaints Reported During Audit Period	Number of Complaints Investigated	Number of Complaints Without Documentation
Greene	13	13	11
Jefferson	4	4	0
Madison	4	4	0
Nassau	49	10	0
Niagara	18	14	6
Orange	58	19	2
Seneca	6	6	6
Tompkins	2	2	0
Washington	0	0	N/A
Wyoming	2	2	0
<b>Totals</b>	<b>156</b>	<b>74</b>	<b>25</b>

a) As recorded in Departmental records and reported in the 2022 Annual Report to the Bureau.

## Appendix B: Excerpted Responses From County Officials

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We provided a draft copy of this global report along with an individual report on their specific findings to all 10 Counties we audited. We requested and received responses to the findings and recommendations in these reports from each County. The following comments were excerpted from each of the County's responses.

Greene County – "...we have undertaken an initiative in which we have begun cross-training with neighboring counties to confirm pricing accuracy and package testing."

"While we agree with the significance of maintaining a master list, it has proven to be a cumbersome exercise in which data accuracy cannot be confirmed. Greene County is open to working with other counties and appropriate State Agencies in developing a path forward to produce a master list that demonstrates utility and accuracy."

Jefferson County – "The Weights and Measures department will reach out to other Departments, such as the county clerk's office to build our existing list of businesses, either monthly or quarterly."

Madison County – "Pricing Accuracy is a non-mandated function at this time and may be performed by municipal Directors at their discretion."

"Historically Madison County has treated pricing accuracy as a complaint driven process."

OSC Response: Although the AML and regulations do not specify the frequency of price accuracy testing, the AML requires counties to adopt and implement price accuracy provisions (provisions) in accordance with those specified in the AML, and any subsequent regulations, when a preexisting local price accuracy law or regulation is not in effect. These provisions include testing procedures for pricing accuracy consistent with the 2006 edition of the NIST Handbook. The NIST Handbook does suggest having routine inspections to help ensure stores maintain price accuracy.

Nassau County – "The Weights & Measures Division will reach out regularly to the County Clerk, the Department of Health, and the Fire Marshal's Office, to compare databases for new businesses, and update as necessary."

Niagara County – "The Department will also work with other County departments and other jurisdictions to ensure a complete and up to date list of businesses is maintained and seek out any ways to improve our method of tracking and testing devices in our county."



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Orange County – “Orange County takes pride in accurate and precise delivery of services to the taxpayer. We value the report’s comments and recommendations.”

Seneca County – “Seneca County Department of Weights and Measures will identify and work with other county departments to update and maintain an accurate list of businesses using various weighing and measuring devices in a commercial capacity within Seneca County.”

Tompkins County – “We agree with the findings of the report and have already implemented your recommendations...”

Washington County – “The global audit process is a very valuable insofar as it can point out where clearer communication of expectations can and will yield a more comprehensive and satisfactory result on the field level.”

Wyoming County – “Lacking a specific regulatory requirement to do, the Wyoming County Department of Weights & Measures will not perform price accuracy testing on a routine basis.”

OSC Response: Although the AML and regulations do not specify the frequency of price accuracy testing, the AML requires counties to adopt and implement price accuracy provisions (provisions) in accordance with those specified in the AML, and any subsequent regulations, when a preexisting local price accuracy law or regulation is not in effect. These provisions include testing procedures for pricing accuracy consistent with the 2006 edition of the NIST Handbook. The NIST Handbook does suggest having routine inspections to help ensure stores maintain price accuracy.

## Appendix C: Audit Methodology and Standards

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We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law. We obtained an understanding of internal controls that we deemed significant within the context of the audit objective and assessed those controls. Information related to the scope of our work on internal controls, as well as the work performed in our audit procedures to achieve the audit objective and obtain valid audit evidence, included the following:

- We selected the Counties from a list of all counties (excluding NYC counties) and not currently in the Office of the State Comptroller's audit process at the time of selection. We stratified counties into three bands based on sales tax revenue reported in the 2021 fiscal year and judgmentally selected the Counties from these bands. Our selection considered geographic region for an even representation of counties across the State for this multi-unit audit.
- We interviewed County and Department staff and reviewed local laws and policies to gain an understanding of each County's Weights and Measures program.
- We reviewed master list of businesses for each Department and each County's 2022 Annual Report to the Bureau to determine whether the reported information for each Department was reasonable.
- We selected businesses located within each County's limits and attempted to trace these to their Department's master list and selected businesses from the master list and visited these locations to determine whether the master list was accurate and complete.
- We selected 260 out of 5,715 businesses recorded on the Departments' master list to determine whether required devices were annually inspected. Using a representative sample based on the business categories listed in the County's 2022 Annual Report, we selected a judgmental sample from the different categories reported, omitting categories of a seasonal nature or for medical privacy concerns. We reviewed inspection records and physically observed devices at businesses.
- Using a non-biased judgmental sample, we selected 201 out of 3,545 fuel octane tests recorded on petroleum product sampling reports and compared them to third-party lab reports to determine whether tests conformed with standards. We also reviewed Counties' reimbursement forms to determine whether the Departments submitted octane testing costs to the Bureau.
- We reviewed the 2022 Annual Report and all documentation for consumer complaints, if available, to determine whether the Director resolved the complaints.

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

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

The Legislatures have the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Legislatures to make the CAP available for public review in the County Clerk's office.

## Appendix D: Resources and Services

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### **Regional Office Directory**

[www.osc.ny.gov/files/local-government/pdf/regional-directory.pdf](http://www.osc.ny.gov/files/local-government/pdf/regional-directory.pdf)

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

[www.osc.ny.gov/local-government/publications](http://www.osc.ny.gov/local-government/publications)

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

[www.osc.ny.gov/local-government/fiscal-monitoring](http://www.osc.ny.gov/local-government/fiscal-monitoring)

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

[www.osc.ny.gov/local-government/publications](http://www.osc.ny.gov/local-government/publications)

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

[www.osc.ny.gov/local-government/resources/planning-resources](http://www.osc.ny.gov/local-government/resources/planning-resources)

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

[www.osc.ny.gov/files/local-government/publications/pdf/cyber-security-guide.pdf](http://www.osc.ny.gov/files/local-government/publications/pdf/cyber-security-guide.pdf)

**Required Reporting** – Information and resources for reports and forms that are filed with the Office of the State Comptroller

[www.osc.ny.gov/local-government/required-reporting](http://www.osc.ny.gov/local-government/required-reporting)

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

[www.osc.ny.gov/local-government/publications](http://www.osc.ny.gov/local-government/publications)

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

[www.osc.ny.gov/local-government/academy](http://www.osc.ny.gov/local-government/academy)

## Contact

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