



# Montauk Fire District

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## Board Oversight

**2024M-117 | December 2024**

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# Report Highlights

## Montauk Fire District

### Audit Objective

Determine whether the Montauk Fire District (District) Board of Commissioners (Board) monitored financial activities and ensured appropriate records and reports were maintained and/or audited to comply with statutory requirements.

### Key Findings

The Board did not adequately monitor financial activities or ensure that appropriate records and reports were maintained and audited to comply with statutory requirements. As a result, the Board diminished the District's transparency and its ability to assess the District's financial operations. Specifically:

- Mandated annual audits of the District's financial or length of service award program (LOSAP) records have not been performed since 2019.
- The Secretary-Treasurer has not filed the mandated Annual Financial Report (AFR) for fiscal years 2021, 2022 and 2023, and filed the 2020 AFR nearly 1,200 days late.
- Employees received longevity and overtime payments totaling \$25,000 in 2023 that were not authorized by the Board.
- The District's LOSAP point system was inconsistent with New York State General Municipal Law (GML) in several aspects, potentially inhibiting volunteer firefighters' ability to earn LOSAP service credit.

### Key Recommendations

- Ensure an external audit of the District's financial and LOSAP records is performed annually.
- Ensure the Secretary-Treasurer prepares and files the District's delinquent AFRs and files all subsequent AFRs with the Office of the New York State Comptroller (OSC) within 60 days of the close of the fiscal year.
- Review and amend the LOSAP point system, as necessary, to ensure conformity with GML.

District officials disagreed with certain aspects of our findings and recommendations. Appendix B includes our comments on issues raised in the District's response.

### Audit Period

January 1, 2023 – March 31, 2024

We extended our audit period back to January 1, 2020 and forward to July 31, 2024 to review the timeliness of required annual audits and AFR submissions for the fiscal years 2019 through 2023.

### Background

The District provides fire protection and emergency services to the hamlet of Montauk within the Town of East Hampton in Suffolk County.

The elected five-member Board, including the Chairman of the Board (Chairman) and four Commissioners, governs the District and is responsible for its overall financial management.

The Board-appointed Secretary-Treasurer is the chief fiscal officer and is responsible for receiving and distributing District funds, maintaining accounting records and preparing periodic financial reports.

#### Quick Facts

2023 Budget		
Appropriations		\$2.8 million
Real Property Tax Levy		\$2.3 million
LOSAP (as of January 1, 2023)		
Program Assets		\$5.3 million
Active Volunteer Firefighters		131
Days Late Filing AFRs (as of July 31, 2024)		
Fiscal Year	Date Filed	Days Late
2019	July 24, 2020	145
2020	May 23, 2024	1,179
2021	Not Filed	883
2022	Not Filed	518
2023	Not Filed	153

# Board Oversight

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## How Does a Fire District Board Adequately Oversee Fire District Financial Activities?

A fire district board (board) is responsible for managing and overseeing a fire district's (district's) financial activities and safeguarding its resources. An important aspect of this responsibility is to ensure that applicable laws, rules and regulations are followed, and financial reports and records are prepared, filed and/or audited in a timely manner. Oversight becomes particularly important in operations that do not have adequate segregation of duties. If one person, such as the district treasurer (treasurer), performs nearly all financial duties (e.g., collects and disburses funds, maintains the accounting records and performs reconciliations), it weakens internal controls over the district's financial operations.

In addition, in relation to payroll, a board should:

- Formally authorize and approve all salaries and wages paid to employees by resolution, policy document, or through employment contracts;
- Establish frequency of those payments; and
- Require the treasurer to prepare and maintain payroll documentation and reports to State and federal agencies.

These board actions communicate the board's intent to officers and employees who must execute the district's procedures.<sup>1</sup>

A board should ensure the treasurer complies with New York State Town Law (Town Law) Section 177, which requires a treasurer, at the annual organizational meeting, to account to the board for all money received and disbursed during the preceding fiscal year, file a detailed statement in writing of the receipts and disbursements of the preceding year, and produce all books, records, receipts, orders, vouchers and cancelled checks (or check images). If approved by resolution before the organizational meeting, a board can accept the AFR<sup>2</sup> in lieu of this detailed statement.

A board should also ensure the treasurer complies with GML Section 30 that requires a treasurer to prepare and file the district's AFR with OSC within 60 days after the end of the fiscal year. The AFR reports a district's financial position and results of operations and is an important fiscal tool to help a board monitor district operations and provides district taxpayers and stakeholders with a transparency tool to monitor and evaluate financial operations. Furthermore, when a district's annual revenues exceed \$400,000, Town Law Section 181-b requires that a board obtain an independent audit by an independent public accountant. A copy of the annual audit report must be given to the commissioners, the town board(s) served by the district and OSC within 180 days of the end of the fiscal year audited.

Similarly, GML Section 219-a requires districts that sponsor a LOSAP, or the district's designated program administrator, to obtain an annual audit of their records by an independent public accountant either as part of their required district audit or separately. This annual independent audit must include a

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<sup>1</sup> See OSC's publication entitled *Local Government Management Guide: The Practice of Internal Controls* (available at <https://www.osc.ny.gov/files/local-government/publications/pdf/the-practice-of-internal-controls.pdf>) which contains guidance regarding internal controls over payroll and timekeeping.

<sup>2</sup> Formerly referred to as the annual update document or AUD.

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review of the LOSAP's financial condition, actuarial assumptions, fiduciary investment and control asset allocations, including whether current assets are adequate to fund future liabilities. LOSAP audits must be completed within 270 days of the sponsor's fiscal year end and a copy of the audit must be provided to the program sponsor and OSC.

### **The Board Did Not Adequately Oversee Fire District Financial Activities**

The Board did not adequately monitor the District's financial activity to ensure that required annual audits were performed and AFRs were completed and filed with OSC in accordance with GML. The Board also did not provide sufficient oversight to help ensure that the Secretary-Treasurer provided the Board with sufficient documentation to support payroll transactions. However, the Board members should have been aware of the Board's obligation to ensure adequate oversight of the District's financial activities because they all completed the mandatory fiscal oversight training for district commissioners.<sup>3</sup>

Annual Audit – The District's annual revenues exceeded \$2 million in each of the five fiscal years reviewed, which required the Board to have an annual independent audit performed each year. However, the last independent audit was of the 2019 financial records. The Board failed to obtain audits of the District's 2020, 2021, 2022 and 2023 records. Without an annual audit, there was no independent verification that the Secretary-Treasurer properly recorded collections and disbursements and maintained current and accurate records and reports. As a result, the Board's ability to assess financial operations is diminished, and taxpayers and stakeholders have less assurance of the District's financial position.

In addition, neither the District (which sponsors a volunteer firefighter defined benefit LOSAP) nor the District's program administrator ensured that mandated annual LOSAP audits were performed. The Board has not obtained an independent audit since 2019. In the absence of LOSAP being audited on an annual basis, District volunteers have less assurance of the financial status of LOSAP funds.

Prudent management of LOSAP helps keep costs at a minimum while protecting the retirement-like benefits for volunteers. Because the plans are long-term, complex and require investment and actuarial expertise, it is important that LOSAP be independently reviewed as part of the annual audit to protect taxpayers and volunteers.

While the Board members said that the annual audit was being worked on, until we brought it to their attention, the Board members were unaware that the independent and LOSAP audits being worked on were for 2020.

AFR – The Board did not ensure that the Secretary-Treasurer prepared and filed the District's AFRs with OSC. The AFR for the 2020 fiscal year was 1,179 days late and the AFRs for the 2021 through 2023 fiscal years were not filed, making these submissions between 153 and 883 days late as of July

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<sup>3</sup> GML section 176-e requires that all district commissioners attend and successfully complete an OSC-approved fiscal oversight training course within 270 days of taking office each time they are elected or appointed.

31, 2024 (Figure 1). Although the Secretary-Treasurer told us she did not know the AFR was required and how to file it, she requested extensions for the 2019 and 2020 AFRs and received an email notice from OSC each May that the prior year’s AFR had not been filed. The Chairman said he was not made aware of the email notices from OSC to the Secretary-Treasurer that the AFRs were delinquent.

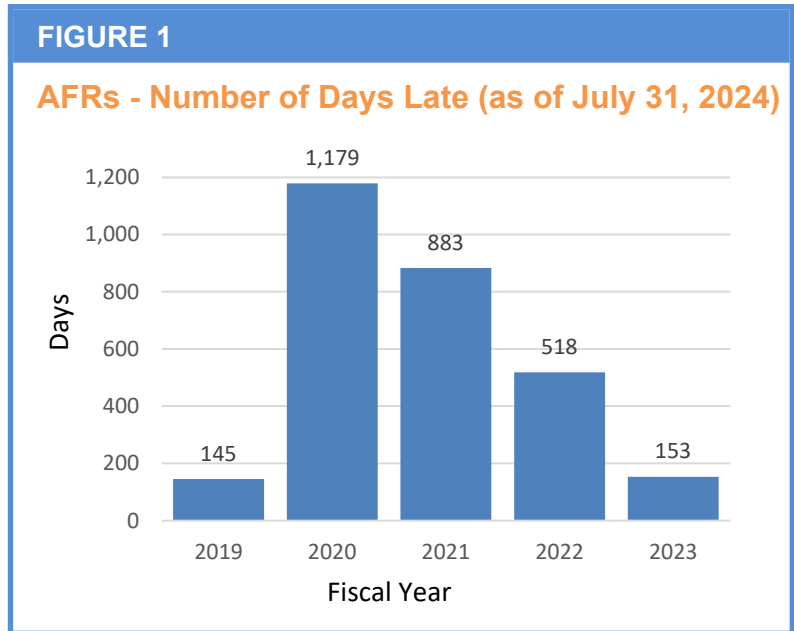
When AFRs are not filed in a timely manner, transparency to the Board, taxpayers, OSC and other interested parties is diminished, and the Board is denied the ability to assess the District’s financial standing.

Payroll – The Secretary-Treasurer did not provide sufficient payroll documentation to the Board to support certain employee personal service payments. For example, the Secretary-Treasurer made longevity payments totaling \$4,000 in 2023, including:

- \$1,500 to the full-time custodian,
- \$1,000 to a head custodian,
- \$1,000 to two full-time paramedics (\$500 each), and
- \$500 to herself.

While the Secretary-Treasurer and custodians had individual employment agreements with the District, the agreements were silent with respect to longevity payments. Additionally, officials could not provide documentation, such as a Board resolution, specifically approving the longevity payments by the Board. The Secretary-Treasurer said she was trained by her predecessor to provide longevity to these individuals. When we discussed this issue with the Board members, they were not aware that the longevity payments had been made.

The Secretary-Treasurer also routinely paid overtime to the head custodian and full-time custodian by recording the overtime worked in a notebook and including it in their regular paychecks. For example, the overtime paid to the head custodian and full-time custodian totaled approximately \$21,000 in 2023. While the Board approved payroll payments to these individuals at monthly Board meetings, the Board-approved employment agreements for the custodians state that only Board-approved overtime can be paid at the rate of time and one-half. However, officials could not provide documentation, such as a Board resolution, approving the overtime worked by the custodians. As such, the Board did not thoroughly review payroll documentation to realize that overtime was added to the employees’ paychecks, and that the Secretary-Treasurer did not provide supporting documentation (i.e., the notebook) for overtime hours compensated.



By not conducting a detailed review of the payroll, the Board failed to ensure the Secretary-Treasurer provided sufficient documentation to help verify that payroll was correct and contained Board-authorized amounts. This increases the risk of unauthorized payroll payments and could lead to the District not having enough funds to pay for budgeted appropriations.

### What Is LOSAP and How Is It Monitored by a Fire District Board?

LOSAP is a “pension-like” program intended to assist emergency service organizations, such as districts, in recruiting and retaining volunteers. The program offers “pension-like” financial awards to volunteers based on the number of years they have served as an active volunteer. In general, upon reaching entitlement age, program participants receive a monthly monetary benefit for each qualified year of service, up to a maximum of 50 years.

To receive yearly service credit, district volunteer members must accumulate a certain number of “points” which are earned by participating in different activities. GML Section 217 details the activities for which a district may grant points and the number of points that may be awarded for each activity. As shown in Figure 2, some of the allowable activities include responding to emergency calls; attending training courses, drills and company meetings; holding elected and/or appointed positions; and participating in certain miscellaneous activities that fall under New York’s Volunteer Firefighter Benefit Law (VFBL).

**Figure 2: LOSAP Activities and Points Allowed by the GML**

Category	Maximum Points	Detail
<b>Training</b>	25	Courses less than 20 hours: 1 point per hour, max. 5 points Courses 20 to 45 hours: 1 point per each hour over the initial 20, max. 10 points Courses 45+ hours to 100 hours: 15 points per course Courses 100+ hours: 25 points per course
<b>Drills</b>	20	1 point per drill (minimum 2-hour drill)
<b>Sleep-in or Stand-by</b>	20	Sleep-in earns 1 point per each full night Standby earns 1 point per 4-hour line of duty activity
<b>Elected or Appointed Position</b>	25	25 points for completion of one year in an elected or appointed position in a fire company or fire department.
<b>Attendance at Meetings</b>	20	1 point per any official meeting of the volunteer fire company
<b>Participation in Department Responses</b>	50	25 points for meeting minimum <sup>a</sup> fire calls 25 points for meeting minimum <sup>a</sup> emergency rescue and ambulance calls
<b>Miscellaneous</b>	15	1 point per inspection or other VFBL-covered activity not otherwise listed
<b>Disability</b>	---	5 points per full month of certified line of duty disability
<b>Teaching Fire Prevention Classes</b>	5	1 point per class
a - “minimum” varies from 2.5 percent to 10 percent depending on total calls		



The sponsoring board must adopt a point system that identifies the activities for which it will grant a specified number of service award points. The point system can include a selection of either some or all of the activities specified in GML. One year of firefighting service must be credited to an active volunteer firefighter for each year that firefighter earns 50 service award points.

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

### The Board Did Not Ensure the District’s LOSAP Point System Was Consistent With GML

While the Board did ensure that appropriate LOSAP records and reports were maintained, the District’s LOSAP point system was inconsistent with GML because it did not award points correctly for some activities.

The Board-adopted point system covered five categories (meetings, drills, training, department responses and miscellaneous activities), and was designed to grant a maximum of precisely the 50 points needed for a year of service credit. Based on this design, volunteer firefighters did not have flexibility for how they could earn the required points.

Participation in Department Responses – The District’s point system did not offer the correct number of points for participation in department responses to fire calls and emergency rescue and ambulance calls (ambulance calls). GML allows 50 points (25 points each) for responding to a minimum number of fire calls and a minimum number of ambulance calls based on the total number and type of call (Figure 3).

**Figure 3: Minimum Calls for Participation in Department Responses per GML**

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

In 2023, the District responded to 82 fire calls and 726 ambulance calls. Based on the 2023 response calls, GML permitted volunteer firefighters to receive 25 points after responding to a minimum of 10 percent of fire calls (eight District fire calls) and another 25 points after responding to 7.5 percent of ambulance calls (55 District ambulance calls), for a total of 50 points. However, the Board’s point system only granted a maximum of 25 points that volunteer firefighters could earn for responding to a minimum number of both fire and ambulance calls. As a result, the Board’s point system did not allow volunteer firefighters the opportunity to earn 25 points for responding to fire calls and an additional 25 points for also responding to the minimum number of ambulance calls, as permitted by



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GML. Furthermore, the Board's LOSAP records show that the District required volunteer firefighters to respond to a minimum of 9 percent of the ambulance calls (66 District ambulance calls) in 2023 to receive 25 points, as opposed to 7.5 percent of ambulance calls as required by GML for between 500 and 1,000 calls during the year.

Training Courses – GML permits a maximum of 25 points that can be earned for attending training courses. However, the District's point system limited volunteer firefighters to earn a maximum of eight points for participating in training courses. While we concluded that the LOSAP sponsor did not have to offer the maximum number of points, the Board could have decided to allow volunteers to earn an additional 17 points for training courses. Additionally, the District's point system did not account for the possibility of including additional points for certain training courses as provided in GML. For example, the District's point system awarded one point per hour, with a maximum of five points, for attending one course. However, as shown in Figure 2, the point system could have permitted additional points to be earned for courses lasting 20 hours or more.

Meetings and Drills – GML permits a maximum of 20 points for attending meetings and 20 points for participating in drills. However, the District's point system limited volunteer firefighters to earn a maximum of eight points in each of these categories. As a result, while not required to award the maximum, the point system awarded at least 12 fewer points in each of these categories than allowed by GML.

Miscellaneous Points – GML permits a maximum of 15 points for participation in miscellaneous activities, and can be earned at one point per inspection or other activity covered by the VFBL that is not listed in another category. However, the District's point system limited the miscellaneous activities category to a maximum of 11 points for activities including, but not limited to:

- Checking and/or washing trucks and ambulances,
- Parades,
- Funerals,
- Cleaning the game room or kitchen,
- Assembling and/or moving gym equipment,
- Christmas lights,
- Food preparation, and
- Fundraising.

The District's point system generally awarded one point per miscellaneous activity. However, fundraising activities were awarded one point for every two hours of participation, implying that the point system would allow more than one point per fundraising activity if it lasted for more than two hours. Furthermore, our review of the District's LOSAP records indicated that several volunteer firefighters were granted either two or five points for each instance of parade day kitchen duty, which was more than the one point per miscellaneous activity allowed by GML.

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Additionally, while the Board granted points for miscellaneous activities which fell within one or more categories covered by GML, certain activities appeared to be questionable, including undefined computer activities, the gym committee and hanging Christmas lights. Therefore, it is unclear whether the Board complied with GML when awarding certain miscellaneous points based on the District's LOSAP point system.

The Chairman told us that the District has followed the same point system for several years and he was unaware of any statutory requirements. However, as a result of the identified inconsistencies, the Board and District officials did not properly award LOSAP service credit to volunteer firefighters and inhibited the volunteer firefighters' ability to earn LOSAP service credit.

### **What Do We Recommend?**

The Board should:

1. Ensure an annual external audit of the District's financial and LOSAP records is performed.
2. Ensure the Secretary-Treasurer prepares and files the District's delinquent AFRs for the 2021 through 2023 fiscal years, and files all subsequent AFRs with OSC within 60 days of the close of the fiscal year.
3. Routinely review the Secretary-Treasurer's work, including payroll, to ensure that only Board authorized compensation is paid to District employees.
4. Work with the District's legal counsel to review and amend the LOSAP point system, as necessary, to ensure conformity with GML.

# Appendix A: Response From District Officials

**Montauk Fire District**  
12 Flamingo Avenue · Montauk, NY 11954  
631-668-5695 · Fax 631-668-4112  
info@montaukfiredistrict.org

**Richard Schoen**  
Chairman

**Dawn E. Lucas**  
Secretary/Treasurer

Ira McCracken  
Office of State Comptroller  
Division of Local Government and School Accountability  
250 Veteran's Memorial Highway  
Suite 1A-10  
Hauppauge, NY 11788

November 27, 2024

Dear Ira McCracken,

The Montauk Fire District was requested to respond to the Montauk Fire district Board Oversight Report of Examination 2024M-117 no later than November 27, 2024.

Please note the following response:

1. Failure of the District to file AFR with OSC;

The District Board has separated the duties of Secretary and Treasurer. The new Treasurer is an experienced CPA who has served as the Treasurer for multiple Fire Districts. His 20 years of experience will enable the district to file the AFR on a timely basis and bring the past due AFRs up to date. Our former Secretary/ Treasurer claims that in the past, the AFR was prepared and submitted with the assistance of our accounting firm. During COVID, there was a disruption of services by that firm, due to deaths having occurred and according to her that firm did not assist her or remind her of her obligations relative to the reports and duty to submit the reports. She further states that she never received an Email from OSC each May nor did she file for an extension as the report claims. Is a copy of the extension request or the E Mail notification available? We have advised her that filing the reports were her obligation. The board will set up an internal control whereby proof of filing the AFR will be an agenda item for our board meeting each March.

See  
Note 1  
Page 11

2. Longevity payments made by the Secretary/Treasurer lacking payroll documentation;

We are currently researching past minutes to determine how and why these payments originated and who authorized them. It's noted that the report indicates the Secretary/Treasurer was "trained" by her predecessor to provide longevity to these individuals mentioned. Our secretary recalls she was trained to do payroll, not longevity payments. It should be noted that our records indicate that an Employment Agreement for Full Time EMT-P personal was signed by the then Chairman of the Board, [REDACTED]

See  
Note 2  
Page 11

**Board of Fire Commissioners**  
**John Mark · Charles "Chip" McLean · William R. Pitts · Richard Schoen · James Wright**

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██████ on 12/27/17 and ██████████ - Full Time EMT-P on 12/25/17. This agreement called for Longevity pay as follows:

1-5 years - \$500.00  
6-10 years - \$1000.00  
10+ years - \$1500.00

See  
Note 2  
Page 11

3. Overtime payments to the Head custodian and Full time custodian;

While it is true that payment of overtime was approved by board members and no payments were made with out board approval, changes have been instituted to correct and confirm that all overtime will be pre-approved in writing or via E Mail except for emergency situations where a phone call approval will be allowed. A written record of approval will be kept on file.

4. LOSAP - non - compliance with GML;

As noted in the report, the district is not required to award the maximum points allowed by the GML and passed a resolution in 2014 which determines the limits a member can obtain in different categories. If for example the GML says we can award up to 20 points for meetings and drills, it doesn't mean we have to, and by resolution we chose not to. When it comes to awarding Miscellaneous points, It has been and continues to be that points are awarded 1 point for up to 2 hours of work. Additional points being awarded 1 point for each additional 2 hours.

See  
Note 3  
Page 11

There is a clearly ambiguous conflict when it comes to awarding points for calls. It appears the OCS has determined for example that if there are 500 call in a year, a member must respond to 50 calls to earn 25 call points. Yet, if there were 510 calls in a year a member would have to only respond to 38 calls. The board has always taken the position that a member is required to respond to 10% of the first 500 calls, 7 1/2 % of calls from 500 to 1000, and 5% of calls from 1000 to 1500. Thus it is noted that in 2023, when Montauk had 726 ambulance call a member was required to respond to 10% of the first 500 and 7 1/2% of the 226 additional calls (16) for a total of 66 calls required to obtain the 25 LOSAP points. We have been advised by counsel that there is no case law which has interpreted the statute. We believe that our process is fair and consistent with the intention of the statute.

See  
Note 4  
Page 11

The board feels we are in compliance with the GML regarding LOSAP.  
We will consider adjustments in 2025.

Sincerely,

Richard Schoen  
Chairman Board Fire Commissioners  
Montauk Fire District

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

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## Note 1

Copies of the emails OSC sent to the Secretary-Treasurer were shared with Board members on December 4, 2024.

## Note 2

During our audit, the Secretary-Treasurer and Board members did not provide the contract for the emergency medical technicians (EMTs) or mention its existence. In addition, the employment agreements for the Secretary-Treasurer and custodians were silent with respect to longevity payments.

## Note 3

Pursuant to GML Section 217(c)(vii), if a point system allows for miscellaneous points to be earned by volunteers, only one point may be awarded per activity.

## Note 4

GML Section 217(c)(vi) addresses how points may be earned when participating in department responses. Based on the language set forth in GML, OSC concluded that a volunteer may earn 25 points for responding to a certain percentage of fire calls. When a LOSAP sponsor (i.e., the District) has an ambulance squad, it may also award volunteers an additional 25 points for responding to a certain percentage of emergency rescue and ambulance calls.

The number of points that may be earned for fire responses (25 points) and emergency/ambulance responses (25 points) are based on the percentage of calls received by the District for each type of response. It has been OSC's position that, because GML Section 217(c)(vi)(A) refers to "[t]otal number of calls volunteer fire company responds to annually...", the percentage of calls that a volunteer must respond to in order to receive points under both categories (i.e., fire responses and emergency/ambulance responses) is based on the total number of calls by the District, as opposed to calculating the calls incrementally.



## 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 interviewed District officials, including the Chairman, Commissioners and Secretary-Treasurer, and reviewed records and reports (e.g., Board minutes, bank statements, budgets, payroll, LOSAP reports) to gain an understanding of the District's operations.
- We inquired with the Board members as to whether the District obtained an annual audit of financial and LOSAP records.
- We interviewed the Board members and reviewed LOSAP plan documents to determine whether District officials properly designed the LOSAP point system and awarded points in accordance with GML.
- We reviewed Board minutes and contractual agreements between the District and employees for proper authorization of longevity and overtime compensation for employees.

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

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

The Board has the responsibility to initiate corrective action. Pursuant to Section 181-b of New York State Town Law, a written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and forwarded to our office within 90 days. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board to make the CAP available for public review.

## 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

Office of the New York State Comptroller  
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110 State Street, 12th Floor, Albany, New York 12236

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

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

**HAUPPAUGE REGIONAL OFFICE** – Ira McCracken, Chief of Municipal Audits

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