



# Hewlett Bay Fire District

## Professional Services and Information Technology

### Report of Examination

Period Covered:

January 1, 2013 — February 28, 2014

2014M-245



Thomas P. DiNapoli

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# State of New York Office of the State Comptroller

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## **Division of Local Government and School Accountability**

December 2014

Dear District Officials:

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 oversees 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, in part, through our audits, which identify opportunities for improving operations and Board of Fire Commissioner 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 Hewlett Bay Fire District, entitled Professional Services and Information Technology. This audit was conducted 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.

This audit's results and recommendations are resources for local government 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  
and School Accountability*



## State of New York Office of the State Comptroller

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### EXECUTIVE SUMMARY

The Hewlett Bay Fire District (District) is located in the Town of Hempstead, covers approximately 4.5 square miles and serves approximately 15,000 residents. The District is governed by a five-member Board of Fire Commissioners (Board). The Board is responsible for the District's overall financial management, including establishing internal controls and monitoring controls to ensure that assets are properly safeguarded. The District's expenditures for 2013 were \$1.85 million<sup>1</sup> and budgeted appropriations for 2014 are \$1.78 million.

#### **Scope and Objectives**

The objectives of our audit were to assess the District's procedures for procuring professional services and internal controls over information technology (IT) for the period January 1, 2013 through February 28, 2014. Our audit addressed the following related questions:

- Did the Board use competitive methods when procuring professional services?
- Did the Board develop adequate IT policies and procedures to properly safeguard District assets?

#### **Audit Results**

The Board did not develop adequate procedures that required the solicitation of competition for the procurement of professional services and the District's procurement policy does not require competition to hire professionals. As a result, District officials did not solicit competitive proposals for eight of the nine professionals who provided services during our audit period and were paid a total of \$150,800. In addition, the District did not enter into written contracts with four of these professionals. Although three other professionals had signed contracts at the beginning of their engagements, these contracts were not renewed or updated for future periods when the District continued to use their services. Without a competitive process and current written agreements, the District has no assurance that services are being procured in the most prudent and economical manner. There is also an increased risk that the District could pay for services not rendered.

The Board also has not adopted a comprehensive IT policy, resulting in a lack of guidance regarding the District's IT processes. The Board has not adopted a policy and implemented procedures for remote access and breach notification and has failed to implement procedures to periodically produce and

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<sup>1</sup> Unaudited figure

review audit logs that could be generated by the accounting software. The District also does not have a formal disaster recovery plan. As a result, the District's IT system and electronic data are subject to an increased risk of loss or misuse.

### **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 agreed with our findings and plan to initiate corrective action.

# Introduction

## Background

The Hewlett Bay Fire District (District) is located in the Town of Hempstead in Nassau County, covers approximately 4.5 square miles and serves approximately 15,000 residents. The District is a district corporation of the State, distinct and separate from the Town, and is governed by an elected five-member Board of Fire Commissioners (Board). The District has 118 active members and 18 employees.

The Board is responsible for the District's overall financial management. The District Secretary is responsible for keeping accurate and complete records of all Board meeting proceedings and any additional duties assigned by the Board. The District's total expenditures for 2013 were \$1.85 million<sup>2</sup> and budgeted appropriations for 2014 are \$1.78 million, funded primarily with real property taxes.

## Objectives

The objectives of our audit were to assess the District's procedures for procuring professional services and internal controls over information technology (IT). Our audit addressed the following related questions:

- Did the Board use competitive methods when procuring professional services?
- Did the Board develop adequate IT policies and procedures to properly safeguard District assets?

## Scope and Methodology

We examined the District's procurement of professional services and its IT practices for the period January 1, 2013 through February 28, 2014. Our audit also disclosed areas in need of improvement concerning IT controls. Because of the sensitivity of some of this information, these vulnerabilities are not discussed in this report but have been communicated separately to District officials so they could take corrective action.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit is included in Appendix B of this report.

## Comments of District Officials and Corrective Action

The results of our audit have been discussed with District officials, and their comments, which appear in Appendix A, have been considered in preparing this report. District officials agreed with our findings and plan to initiate corrective action.

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<sup>2</sup> Unaudited figure

The Board has the responsibility to initiate corrective action. Pursuant to Section 181-b of the New York State Town Law (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. The Board should make the CAP available for public review in the District Secretary's office.

## Professional Services

Competitive bidding is generally not required for the procurement of professional services that involve specialized skill, training and expertise; the use of professional judgment or discretion; or a high degree of creativity. However, General Municipal Law requires written policies governing the procurement of goods and services when competitive bidding is not required. A request for proposal (RFP) process is an effective way to ensure that the District receives the desired service for the best price. Sound policies should also require the use of written agreements to establish the contract period, describe the services to be provided and document a clearly defined and mutually agreed-upon basis for determining entitlement to payments. The Board's approval of written agreements or changes to these agreements should be documented. Generally, there are no set rules regarding the frequency of seeking competition for professional services. However, provisions should be made for periodic solicitation at reasonable intervals.

The District's procurement policy does not require the use of competitive methods when procuring professional services. During our audit period, the District received services from nine professionals totaling \$160,150. We reviewed the process used by District officials to hire these nine professional service providers to determine whether selection was based on a competitive process. District officials hired an accounting firm to provide auditing<sup>3</sup> services (\$9,350) through a competitive RFP process. However, District officials did not use competition to hire the other eight professional service providers. Payment to these professionals included \$61,951 for insurance brokerage services, \$24,249 for investment management services, \$18,150 for internal auditing services, \$14,860 for medical services, \$13,509 for architectural services, \$8,500 for legal counsel, \$6,110 for Length of Service Awards Program (LOSAP) administration and \$3,472 for mapping services.

According to the District's policy, each professional must be interviewed by a majority of the Board or by such terms as required by law, prior to awarding service contracts. Professionals are also expected to provide rates and good faith estimates of total costs prior to being retained. Although District officials stated that the Board had interviewed the eight professionals prior to selection,

<sup>3</sup> Town Law require fire districts with revenues of \$300,000 or more to obtain an annual audit conducted by independent or certified public accountants. The law also requires the commissioners to procure these audit services competitively through an RFP process.



no documentation was on file to support their assertions nor was documentation available to show that a competitive process was used to select the professionals prior to the interviews. Although Board members indicated that they became aware of the professionals' pay rates when they approved the claims, the approval for hiring and establishing the pay rates for seven of the professionals was not documented in the Board minutes. The pay rate for the District's legal counsel was documented in the Board minutes.

We also found that the District did not enter into written agreements with the professionals providing insurance brokerage services, medical services, legal services and mapping services. Two contracts with other professionals were up-to-date. For the remaining three professionals, although the District had signed contracts at the beginning of each engagement, their contracts were not renewed even though they continued providing services. Details regarding the District's continued use of the services of these professionals follows:

- The District contracted with the investment management firm in 2010. The contract includes a description of the services to be provided and the method for calculating service charges. However, the contract did not state the timeframe covered.
- The District's contract for internal auditing services covered the period July 1, 2012 through June 30, 2013. However, the District continued to use the services of this firm until the end of our fieldwork in May 2014 without renewing or updating the contract.
- The District entered into a contract for architectural services in August 2010. No contract period was included to define the term of the contract. However, the hourly billing rate schedule stated that the rates were effective through December 31, 2010. The District continued to use this firm in 2011, 2012 and 2013 without renewing the contract or updating billing schedules covering these periods.

Finally, the District does not have provisions in its policy for periodic solicitation of competition when hiring professionals and, therefore, retains the same professionals for extensive periods of time. For example, the insurance brokerage firm has serviced the District for approximately 30 years and the District's physician has been providing services for 22 years.

The appropriate use of competition provides taxpayers with the greatest assurance that services are procured in the most prudent and economical manner and without favoritism. Without a competitive

process, District officials have no assurance that professional services are being procured in the most prudent and economical manner. Furthermore, without Board-approved written agreements establishing the services to be provided, timeframe for completion, compensation rates and a process of periodic solicitation at a reasonable interval, District officials cannot be sure that they are obtaining services at the most favorable terms and in the best interest of taxpayers.

## **Recommendations**

The Board should:

1. Consider amending the District's procurement policy to include the use of competitive methods when procuring professional services.
2. Ensure that written documentation is retained to support the methods of selection used to procure professional services and the Board's approval of the selections.
3. Enter into written agreements with all professional service providers covering the period the services are performed. The Board's approval of these contracts, along with any contractual changes, such as changes in pay rates, should be documented in the Board's minutes.
4. Implement a process to solicit competition for professional services at reasonable intervals.

## Information Technology

Computerized data is a valuable resource that District officials rely on to make financial decisions and report to State agencies. If the computers on which this data is stored fail, or the data is lost or altered, either intentionally or unintentionally, the results could range from inconvenient to catastrophic. Even small disruptions can require extensive time and effort to evaluate and repair. For this reason, it is important that District officials adopt a comprehensive IT policy to ensure the integrity, reliability, availability and superior performance of IT systems; to ensure that IT systems are used for their intended purposes; and to establish processes for addressing policy violations. The Board is responsible for adopting policies and procedures for all aspects of the District's computerized data. Such policies should address key security areas, such as acceptable computer use, equipment sanitation and disposition, remote access controls, breach notification, audit logs and disaster recovery plans. Effective technology policies and procedures should be regularly reviewed and updated to reflect changes in the District's technology environment.

The Board has not adopted a comprehensive computer-use policy establishing governance of the District's IT system. The Board has not adopted policies and procedures regarding acceptable computer use, remote access, breach notification, audit logs, data back up and disaster recovery. The lack of such policies and procedures increases the risk that computerized equipment and data could be subject to unauthorized access and potential loss of data in the event of an emergency.

### **Acceptable Computer Use Policy**

Computers are an integral part of the District's financial and network systems. An effective process for safeguarding District computer assets includes an acceptable computer use policy, which defines the procedures for computer, Internet and email use and holds users accountable for the proper use and protection of District resources.

The District does not have a computer use policy that addresses all the areas of concern, such as the terms and conditions for network, Internet, and email use. Because the Board did not adopt a policy that sets the standards and expectations for the responsible use of District computer resources, there is an increased risk that resources could be misused or that data could be lost or corrupted.

### **Sanitizing and Disposing of Equipment**

Sensitive documents and data containing personally identifiable information can be stored electronically in multiple formats and locations. District officials are responsible for safeguarding and

disposing computer equipment and electronic media<sup>4</sup> in a manner which would prevent the inadvertent disclosure of information when disposing of computers and electronic storage media. To do this, officials must develop and implement policies and procedures that describe the process of destroying sensitive information on any media. When the District determines that its computers or electronic media should be discarded, the items should be sanitized and disposed of as soon as possible following the outlined policies and procedures.

The District has been storing obsolete computers that need to be disposed of in a Business Office closet for more than two years. The closet is not locked and office employees have access to the closet. The computers have not been sanitized and officials do not have definitive plans for their disposal. The District Administrator told us that, once Town officials inform them of a disposal location, the computers will be sanitized and dropped off at the site. The Board has not adopted a policy to address the timely sanitizing and disposing of computer equipment and electronic media. In the absence of timely sanitization and disposal, there is a risk of accidental or malicious unauthorized access to sensitive information.

## **Remote Access**

Remote access is the ability to access the computer network from the Internet or other external source. It is important to ensure that remote computer access is controlled, monitored and tracked so that only authorized individuals may enter and retrieve data. Policies and procedures should address how remote access is granted, who is given remote access and how it will be tracked, monitored and controlled.

The Board has not implemented policies and District officials have not developed procedures to monitor and control access to computerized data. The District also has not established written guidance for individuals and vendors who remotely access the network. The District permits its IT consultant (Administrator) to control remote access to the District's network. Employees and third-party vendors are granted remote access when a District official instructs the Administrator to do so. However, there is no policy in place to state who in the District is allowed to contact the Administrator to make such requests, when it is appropriate to grant remote access, how access should be granted and how access will be monitored. According to the Secretary, he verbally makes requests to the Board and the Board verbally authorizes these requests for remote access. The Secretary then contacts the Administrator to request the access. Four employees and two vendors (excluding the IT vendor) have remote access to the District's network. Additionally, although the remote

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<sup>4</sup> Electronic media includes printers, copiers, external hard drives, memory sticks, mobile phones, CDs and other storage devices.

access program monitors access by creating a log of activities, neither District management nor the Administrator reviews the access logs. When remote access is not monitored and controlled, the District's financial and sensitive data could be stolen, manipulated, deleted or corrupted.

## **Breach Notification**

An individual's private or financial information, along with confidential business information, could be severely impacted if security is breached and personal data is improperly disclosed. New York State Technology Law requires cities, counties, towns, villages and other local agencies to establish an information breach notification policy. We believe that fire districts should adopt such a policy to ensure that affected individuals are notified regarding information breaches. Such a policy should detail how the District would notify individuals whose private information was, or is reasonably believed to have been, acquired by a person without a valid authorization.

The District does not have an information breach notification policy. Without such a policy, in the event that private information is compromised, District officials and employees may not be prepared to notify affected individuals.

## **Audit Logs**

An audit log provides information such as the identity of each person who has accessed the system, the time and date of the access, the activity that occurred and the time and date of log off. Ideally, a manager should review these logs on a routine basis to monitor the activity of users who access the District's applications and data. Reviewing audit logs can help accomplish several security related objectives, including individual accountability, event reconstruction, intrusion detection and problem monitoring.

District officials did not implement procedures to periodically produce and review audit logs. Although the District's network and financial software allow audit logs to be generated, District officials did not produce and review the logs. As a result, their ability to detect and address unauthorized activities is limited.

## **Data Back-Up Procedures**

Sound business practice requires that the District backs up (makes a copy of) the data stored on its computers and servers on a daily basis so that it can be restored in the event of a loss. Backed-up data should be stored at an environmentally and physically secured off-site location and routinely tested to ensure its integrity.

The District has a data back-up strategy which describes the back-up process and storage. However, there is no procedure for restoring back-up data in order to test its reliability. The District has not attempted to determine the validity of back-up data and the

effectiveness of data recovery efforts by routinely testing a back-up restoration. The Administrator informed us that back-up data has never been restored because there was never a need. Because the District has not established procedures for restoring back-up data, there is no assurance that the process works and back-up data will be accessible and reliable.

## **Disaster Recovery Plan**

A disaster recovery plan, sometimes called a business continuity plan, specifies how an organization should deal with a disaster such as a power outage, hardware failure, fire, flood or a damaging storm. Contingency planning is used to avert or minimize the damage that disasters could cause to operations. Such planning addresses how to keep critical functions operating in the event of disruptions, both large and small, and provides procedures for recovery in the event of an actual loss. A disaster recovery plan consists of precautions to be taken, such as restoration of back-up data and testing the plan to assure that all aspects will function as expected. The plan should identify District employees and key officials responsible for implementing and maintaining the plan and an alternate worksite where employees should report. Each key official should be provided with a copy of the plan.

The District does not have a disaster recovery plan. District officials provided us with the District's safety and evacuation plan in the event of disaster. However, this plan lacks IT-related procedures such as precautions to be taken to minimize the effects of a disaster on computer equipment and business operations, provisions for alternate work sites in case of disaster, the timeframe to resume mission-critical functions, the individuals responsible for restoring essential functions of the District, and restoring data to computers.

The Board has not adopted a formal disaster recovery plan to prevent or minimize the loss of computerized equipment and data, or to maintain critical business functions in the event of a disaster. The lack of a disaster recovery plan could lead to loss of important financial data with serious interruptions to District operations if a disaster occurs.

## **Recommendations**

The Board should:

5. Adopt a comprehensive IT policy to address all areas of the District's IT environment, such as acceptable computer use and sanitizing and disposing of computerized equipment.
6. Establish a policy for controlling remote access to the computer system data and defining who can access the system.
7. Adopt an information breach notification policy.

District officials should:

8. Develop remote access procedures that establish the methods of gaining access to the District's network and assign the responsibility of reviewing access logs.
9. Implement procedures to periodically produce and review audit logs.
10. Develop a formal disaster recovery plan that addresses the range of threats to the District's IT system, distribute the plan to all responsible parties and ensure that the plan is periodically tested and updated as needed.

## **APPENDIX A**

### **RESPONSE FROM DISTRICT OFFICIALS**

The District officials' response to this audit can be found on the following pages.



# Hewlett Bay Fire District

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25 Franklin Avenue, PO Box 234, Hewlett, NY 11557

## COMMISSIONERS

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### Vice Chairman

Mark Lorberbaum

Pat Tudda

John Caracciolo

Anthony Vacchio

Paul Breslin

Mark Lorberbaum

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November 13, 2014

Mr. Ira McCracken

Chief Examiner of Local Government

And School Accountability

Office of the State Comptroller

NYS Office Building, Room 3A10 Veterans Memorial Highway

Hauppauge, New York 11788-5533

Re: Hewlett Bay Fire District  
Professional Services and  
Information Technology  
2014 M- 245

Dear Mr. McCracken:

The Board of Fire Commissioners has carefully reviewed the Report of Examination prepared by the Office of the State Comptroller, covering the period from January 1, 2013-February 28, 2014. The Board fully appreciates the State Comptroller's efforts in compiling the report and providing its recommendations. The Board respectfully assures the State Comptroller that it will fully review and consider those recommendations and take action to ensure that they are appropriately addressed and the stated concerns properly resolved.

At the outset, it is respectfully noted that the Board is fully gratified that, given the detailed and extensive audit process undertaken with respect to the entire range of District operations on a daily basis over a period of months, the State Comptroller report was quite limited in the scope of its criticisms, observations and suggestions. Indeed, we consider it a complete, if implicit, validation by the State Comptroller of the vast majority of our operations, and most particularly,

the quality and fiscal integrity of our provision of firefighting and emergency service operations.

The Board notes that the report focuses on two aspects of the District's operations: procurement of professional services and management of information technology. These are both very important aspects of District operations, and it is the firm desire of the Board to properly address the concerns of the State Comptroller.

As for procurement of professional services, and pursuant to the State Comptroller's recommendations, the Board will be reviewing its existing policies concerning (1) use of competitive methods when procuring professional services; (2) ensuring that written documentation is retained in the use of competitive methods to substantiate the selection and approval process; (3) entering into written agreements with all professional service providers; and (4) implementing a process to solicit competition at reasonable intervals.

However, the Board notes that it has for many years been, and remains today, fully satisfied with the necessary professional services it receives. Indeed, that is true with respect to both the professional quality of those services and the cost to the taxpayers for it. We respectfully add that there is a considerable intrinsic value to the District to work with professionals who are fully familiar with our practices and protocols, and that is certainly a major factor in our decision-making as to retainage of professional service providers. That stated, we believe it is quite prudent to have in place written agreements stating with all due specificity the nature and cost of the professional services to be provided by each. Moreover, when the Board determines that a change in one or more professional service providers is appropriate, we will ensure that a range of competitive proposals is solicited for our review, and that the competitive process will be fully documented.

As for Information Technology, the Board will work with its IT consultant(s) to faithfully review all aspects of its IT policies and procedures relating to matters including (5) acceptable computer use, sanitizing and disposing of computerized equipment, as well as (6) controlling remote access to the computer system data and defining who can access the system, (7) and adopting specific procedures to

deal with information breach notification. Further, District officials will work with our IT consultant(s) toward (8) developing remote access procedures that establish the methods of gaining access to the District's network and assign the responsibility of reviewing access logs, (9) implementing procedures to periodically produce and review audit logs, and (10) developing a formal disaster recovery plan that addresses the range of threats to the District's IT system, distributes the plan to all responsible parties, and ensure that the plan is periodically tested and updated as needed.

Specifically, we will work with our consultants to determine which reforms are most effective, practical, and fiscally prudent to undertake, based on a cost/benefit analysis of the reforms.

It is the intent of the Board to ensure that a written corrective action plan that addresses the State Comptroller's findings and recommendations will be forwarded to the State Comptroller within 90 days, as required by Town Law 181-b.

Once again, the Board thanks the State Comptroller for its efforts in overseeing the broad range of District's operations, and we look forward to appropriately addressing the State Comptroller's concerns in respect to the matters noted by the State Comptroller, for the benefit of the District residents.

Very truly yours,

A handwritten signature in blue ink, reading "ANTHONY VACCIO" followed by a stylized flourish.

Anthony Vacchio  
Chairman  
Board of Fire Commissioners

E-mailed to Muni-Hauppauge@osc.state.ny.us  
Faxed to (631)952-6530  
CC: Board of Fire Commissioners



## **APPENDIX B**

### **AUDIT METHODOLOGY AND STANDARDS**

In order to design our audit to focus on those areas most at risk, we performed an initial assessment of the following areas: financial condition and oversight, control environment, cash receipts and disbursements, purchasing, payroll and personal services, capital assets and inventories, LOSAP and IT. During the initial assessment, we interviewed appropriate District officials, performed limited tests of transactions and reviewed pertinent documents, such as District policies and procedures manuals, Board minutes and financial records and reports.

In addition, we obtained information directly from the computerized financial databases and analyzed it electronically using computer-assisted techniques. This approach provided us with additional information about the District's financial transactions as recorded in its databases. Further, we reviewed the District's internal controls and procedures over the computerized financial databases to help ensure that the information produced by such systems was reliable.

After reviewing the information gathered during our initial assessment, we determined where weaknesses existed and evaluated those weaknesses for the risk of potential fraud, theft or professional misconduct. We then decided on the reported objectives and scope by selecting for audit those areas most at risk. We selected professional services and IT for further testing. To accomplish the objectives of this audit and to obtain valid audit evidence, we performed the following procedures:

- We interviewed District officials and staff to gain an understanding of the procurement process as it relates to selecting professional service providers. We reviewed minutes of the Board's proceedings and District policies as they related to the scope of our audit.
- We reviewed a list of all cash disbursements made between January 1, 2013 and February 28, 2014 to identify professional services and determine how much was spent during the audit period.
- We examined vendor files for selected professional service providers to determine if District officials solicited competition when procuring such services and retained supporting documentation.
- We examined invoices to determine if payments to professionals were made in accordance with written agreements or Board resolutions.
- We examined written agreements to determine whether they contained clear descriptions of services to be provided, contract terms (i.e., time frames) and compensation rates.
- We interviewed District officials, employees and the District's IT consultant to obtain an understanding of the District's computer network.
- We interviewed key staff members to determine their job duties and compared job duties to access rights in the District's financial program.

- We reviewed the District's emergency plans to determine if business continuity plans were included.

We conducted this performance audit in accordance with 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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

## **APPENDIX C**

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