

9248

2009-2010 Regular Sessions

I N A S S E M B L Y

November 9, 2009

Introduced by M. of A. FIELDS -- read once and referred to the Committee
on Local Governments

AN ACT to amend the general municipal law and the town law, in relation
to increasing the revenue threshold for annual audit of fire districts

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY,
DO ENACT AS FOLLOWS:

1 Section 1. Subdivision 1 of section 209-z of the general municipal
2 law, as amended by chapter 555 of the laws of 2007, is amended to read
3 as follows:

4 1. Notwithstanding any provision of general or special law to the
5 contrary, any fire company with revenues of [two] THREE hundred thousand
6 dollars, or such lesser amount as the state comptroller shall designate,
7 that contracts with a city, town, village or fire district to provide
8 fire service shall obtain an annual audit of its records by an independ-
9 ent certified public accountant or an independent public accountant.
10 Such audit shall be an examination of the revenues and expenditures in
11 connection with such contract or contracts. Such audit shall indicate
12 whether the fire company has filed Internal Revenue Service Form 990 and
13 any report required pursuant to section thirty-three-a of this chapter.
14 If such filings are required and have not been made, the audit shall
15 include an examination of all revenues, expenditures and resources from
16 any source. For purposes of this section, the term "fire company" shall
17 have the same meaning as set forth for such term in section three of the
18 volunteer firefighters' benefit law.

19 S 2. Subdivisions 1 and 2 of section 181-b of the town law, as added
20 by chapter 237 of the laws of 2006 and such section as renumbered by
21 chapter 555 of the laws of 2007, are amended to read as follows:

22 1. The commissioner of each fire district with revenues of [two] THREE
23 hundred thousand dollars or more shall obtain an annual audit of its
24 records by an independent certified public accountant or an independent
25 public accountant. The report of such annual audit shall be presented to

EXPLANATION--Matter in *ITALICS* (underscored) is new; matter in brackets
[] is old law to be omitted.

LBD14727-01-9

1 the fire district board of fire commissioners by such accountant. Such
2 fire district audit shall include, but not be limited to, the district's
3 financial conditions and resources and such other things as the state
4 comptroller may designate. A copy of the audit report in form
5 prescribed by the state comptroller and certified by the accountant,
6 shall be furnished to the commissioners, the town boards served by the
7 district and the state comptroller within one hundred eighty days
8 following the end of the fiscal year audited.

9 2. The commissioner of each fire district with revenues of less than
10 [two] THREE hundred thousand dollars shall report the district's finan-
11 cial conditions and resources and such other things as the state comp-
12 troller may designate on a form prescribed by him or her. A copy of such
13 report shall be issued to the state comptroller within one hundred
14 eighty days following the end of the fiscal year. The state comptroller
15 may designate an amount below which no report shall be required.

16 S 3. This act shall take effect immediately.