S T A T E O F N E W Y O R K

1743

2011-2012 Regular Sessions

I N A S S E M B L Y

January 11, 2011

Introduced by M. of A. GUNTHER -- 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:

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

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

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

1. The commissioner of each fire district with revenues of [two] THREE hundred thousand dollars or more shall obtain an annual audit of its records by an independent certified public accountant or an independent 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.

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

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

S 3. This act shall take effect immediately.