§ 33-a. Examination of distribution of foreign fire insurance premium tax. The state comptroller may cause the records and accounts of any entity receiving and disbursing foreign fire insurance premium tax funds distributed pursuant to sections nine thousand one hundred four and nine thousand one hundred five of the insurance law, the administrative code of the city of New York and the charter of the city of Buffalo to be inspected and examined respecting such funds received after January first, nineteen hundred seventy-six for such periods as the comptroller shall deem necessary. On every such examination inquiry shall be made as to the method and accuracy of accounts.