



THOMAS P. DINAPOLI
COMPTROLLER

STATE OF NEW YORK
OFFICE OF THE STATE COMPTROLLER
110 STATE STREET
ALBANY, NEW YORK 12236

GABRIEL F. DEYO
DEPUTY COMPTROLLER
DIVISION OF LOCAL GOVERNMENT
AND SCHOOL ACCOUNTABILITY
Tel: (518) 474-4037 Fax: (518) 486-6479

August 7, 2014

Robert Bruckenthal, Chairman
Board of Fire Commissioners
Greenville Fire District
711 Central Park Ave
Scarsdale, NY 10583

Dear Chairman Bruckenthal:

A primary objective of the Office of the State Comptroller is to identify areas where local governments can improve their operations and provide guidance that will assist local officials in making those improvements. We believe that regular contact with local governments constitutes one of the major components in effectively and efficiently accomplishing this objective.

In accordance with this objective, we conducted a risk assessment of selected operational areas in July 2014 to assess whether operational improvement opportunities exist for the Greenville Fire District and to determine if we should perform further services. This assessment was limited to interviews with District personnel, observations, and inspection of financial records, reports, contracts and various other documents. Our procedures were not designed to provide assurance as to the District's financial statements, internal control structure or extent of compliance with statutory and regulatory requirements. During our assessment nothing came to our attention indicating that the District was in need of further services from us at this time.

Thank you for your cooperation during this process. If you have any questions, please feel free to contact me at 845-567-0858.

Sincerely,

A handwritten signature in black ink, appearing to read 'Blamah'.

Tenneh Blamah
Chief Examiner

TB:daw

cc: Lisa Dinon, Treasurer/Secretary
Daniel Raftery, Fire Chief