



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

**THOMAS P. DiNAPOLI**  
STATE COMPTROLLER

**PRESS OFFICE**  
Tel: (518) 474-4015  
Fax: (518) 473-8940

September 15, 2020

Ms. Lynne Bruning

Re: FOIL Request #2020-0378

Dear Ms. Lynne Bruning,

This is in reply to your Freedom of Information Law (FOIL) (Public Officers Law [POL], Article 6) request to the Office of the State Comptroller (OSC) dated July 30, 2020, seeking records relating to the Town of Duanesburg for dates January 1, 2015 thru July 25, 2020 for: Audits; Service Reports; Independent CPA reports; Other financial documents; Litigation files; Grievance files; Correspondance; Research Reports; and any and all information between the Town of Duanesburg and Eden Renewables, Amp Solar Group, Giovanni Maruca, Harry Lopes, David Rogers, 13590 Duanesburg Road, Oak Hill Solar 1, LLC and Oak Hill Solar 2, LLC, Susan Biggs and Lynne Bruning. Attached are records responsive to your request. However, it is the determination of this office that authority exists under FOIL whereby access may be denied to two letters of such responsive records.

FOIL authorizes an agency to withhold records or portions thereof that, if disclosed, would constitute an unwarranted invasion of personal privacy (Public Officers Law [POL] §§87(2)(b), 89(2)). POL §89(2)(b) defines seven circumstances that constitute unwarranted invasions of personal privacy, but states that unwarranted invasions of personal privacy are not limited to those seven defined circumstances.

Disclosure of written opinions and complaints concerning government operations received from individuals is not specifically included within the seven examples listed in POL section 89(2); however, when responding to a request for records identifying a complainant, it has been held that those portions of the records that identify the complainants may be withheld to prevent unwarranted invasions of the personal privacy of the complainants (see, *Guercio v State of New York*, Office of the Comptroller, Supreme Court, Albany County, January 2002). What is relevant to the work of the agency is whether the complaint has merit, not necessarily the identity of the complainant (see Committee on Open Gov't FOIL-AO-14321).

As the agency authorized to conduct examinations of the financial affairs of local [State] governments and public authorities in this State, the Office of the State Comptroller must take into consideration allegations made by concerned citizens about improprieties pertaining to such entities. Our disclosure of the identities of the individuals making complaints about these entities would lead to an unwillingness on the part of potential private critics of a local government or public authority to make this Office aware of information and concerns. Disclosure of these communications would inhibit the ability of this Office, pursuant to the Constitution and other laws of this State, to audit sensitive matters brought to our attention by persons who expect that the communication will be confidential. Therefore, OSC has withheld two records which could be used to identify the complainant.

In the event that you do not agree with our determinations, pursuant to section 87(2)(b), to deny access to portions of the records retrieved in response to your request, please be advised that you have the right, within thirty days of the

receipt of this letter, to appeal, in writing, to Camille Jobin-Davis, Records Appeals Officer, Office of the State Comptroller, 110 State Street, 14th Floor, Albany, New York 12236.

Sincerely,

Jane Hall  
Records Access Officer



THOMAS P. DINAPOLI  
COMPTROLLER

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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

March 24, 2016

Roger Tidball  
Supervisor  
Town of Duanesburg  
5853 Western Turnpike  
Duanesburg, NY 12056

Re: [REDACTED]  
Honorable Deanna Siegel

Dear Supervisor:

The above referenced Justice is now current with the statutory monthly reporting requirements. If it became necessary to suspend compensation pursuant to our formal notice on March 17, 2016, please resume such payments as soon as possible. If you have any questions, do not hesitate to contact me at (518) 486-7006 or by fax at (518) 486-9899.

Sincerely,

Antoinette Villani  
Manager  
Justice Court Fund

Cc: Honorable Deanna Siegel  
Glens Falls Regional Office, Office of the State Comptroller  
Honorable Nancy Sunukjian, Office of Court Administration  
Honorable Jeffery D. Wait., 4th Judicial District  
Chief Council, Commission on Judicial Conduct



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March 17, 2016

Roger Tidball  
Supervisor  
Town of Duanesburg  
5853 Western Turnpike  
Duanesburg NY 12056

Re: [REDACTED]  
Honorable Deanna Siegel

Dear Supervisor:

This is official notification that the above referenced Justice has not properly reported to the State Comptroller for the following month(s):

November 2015

December 2015

Pursuant to Section 27 of the Town Law and Section 4-410 of the Village Law, every town and village justice must file a report monthly with the State Comptroller. The report, certification, or remittance, if any, is due by the tenth of the month following the report month (e.g., the April report is due by the tenth of May). A report must be sent even if it is to indicate that no activity occurred in that month. In the event that a justice fails to properly account for any moneys received by such justice, the chief fiscal officer will be notified. Upon receipt of such notice from the State Comptroller, it shall be unlawful for the town or village to make any further payment of compensation to such justice until receipt of a notice from the Comptroller that a proper accounting has been made.

No further compensation should be made to this Justice until further notice from this office. Please sign the attached copy of this notification and return it to:

Office of the State Comptroller  
Justice Court Fund  
110 State Street  
Albany, NY 12236

Sincerely,

Antoinette Villani  
Manager  
Justice Court Fund

encl

cc: Honorable Deanna Siegel  
Glens Falls Regional Office, Office of the State Comptroller  
Honorable Nancy Sunukjian, Office of Court Administration  
Honorable Jeffrey D Wait, 4th Judicial District  
Chief Council, Commission on Judicial Conduct



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Tel: (518) 474-4037 Fax: (518) 486-6479

February 11, 2016

Honorable Deanna Siegel  
Town of Duaneburg  
5853 Western Tpke  
Duaneburg, NY 12056



Dear Justice Siegel:

As you know, every town and village justice must file a monthly report with the State Comptroller. The report, certification, or remittance, if any, is due by the tenth of the month following the report month (e.g., the April report is due by tenth of May). A report must be sent even if it is to indicate that no activity occurred in that month.

You were notified on January 12, 2016 that your report for the month of November 2015 was not on file. We have not received the requested information and now our records show that your report for the month of December 2015 is not on file as well. Failure to file the required report may result in loss of revenue to the municipality and affect your compensation. If this matter is not resolved timely, your chief fiscal officer will be given formal notification that there has been a failure to properly report to the State Comptroller as required by Section 27 of the Town Law or Section 4-410 of the Village Law.

It is imperative that you contact the Justice Court Fund as soon as possible with the required documentation to avoid potential penalties. If you have any questions, please do not hesitate to contact me at (518) 473-6337 or by fax at (518) 486-9899.

Sincerely,

Jonathan Golden, CPA  
Associate Examiner  
Justice Court Fund

cc: Glens Falls Regional Office, Office of the State Comptroller  
Honorable Nancy Sunukjian, Office of Court Administration  
Honorable Jeffrey D Wait Jr, 4th Judicial District



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Tel: (518) 474-4037 Fax: (518) 486-6479

November 13, 2015

Roger Tidball  
Supervisor  
Town of Duanesburg  
5853 Western Turnpike  
Duanesburg NY 12056

Re: [REDACTED]  
Honorable Robert B. Butler

Dear Supervisor:

We do not have a report on file from the above referenced Justice for the month(s) of:

September 2015

Please inspect the Justice's docket, list any cases disposed of during the month(s) in question, and forward the report(s) electronically to the Justice Court Fund at [Courtfund@osc.state.ny.us](mailto:Courtfund@osc.state.ny.us). A letter certifying to the accuracy and amount of the report, signed by you, should be faxed to our office at (518) 486-9899. If no cases were heard, please indicate so on both the report and the certification letter.

If you are unable to submit the report(s) electronically, or should have any questions, please do not hesitate to contact me at (518) 473-6337 or by fax at (518) 486-9899.

Sincerely,

Jonathan Golden, CPA  
Associate Examiner  
Justice Court Fund

cc: Glens Falls Regional Office, Office of the State Comptroller  
Honorable Nancy Sunukjian, Office of Court Administration  
Honorable Jeffrey D Wait, 4th Judicial District

Office of the New York State Comptroller  
Thomas P. DiNapoli



New York State and Local Retirement System  
110 State Street, Albany, New York 12244-0001

Elizabeth Wicks, Assistant Director  
Member & Employer Services

Phone: 518-474-0167  
Fax: 518-474-8357  
Email: [REmpSer@osc.state.ny.us](mailto:REmpSer@osc.state.ny.us)  
Web: [www.osc.state.ny.us/retire](http://www.osc.state.ny.us/retire)

December 4, 2017  
Location Code: 30477

Mr. Roger D Tidball  
Town Supervisor  
Town of Duanesburg  
Town Hall  
5853 Western Tpke  
Duanesburg, NY 12056-9703

Dear Mr. Tidball:

We have closed the audit of your Retirement reporting practices. The citations regarding elected and appointed officials have been forwarded to our Pension Integrity Bureau. They will be in contact with the Town under separate cover.

For further questions regarding reporting requirements, whether related to the specific points referenced in this audit or to reporting in general, please contact William Buckley at (518) 474-0167 or by writing to the address on this letterhead.

Thank you for your cooperation.

Employer Participation and Education Unit  
Member & Employer Services Bureau

EW:WB;jh

cc: Jeff Leonard, Chief Examiner – Audit Area #5  
Ms. Cheryl J Lennox

Office of the New York State Comptroller  
Thomas P. DiNapoli



New York State and Local Retirement System  
110 State Street, Albany, New York 12244-0001

William Buckley, Employee Retirement System Examiner 5  
Member & Employer Services

Phone: 518-474-0167  
Fax: 518-474-8357  
Email: [RTEmpSer@osc.state.ny.us](mailto:RTEmpSer@osc.state.ny.us)  
Web: [www.osc.state.ny.us/retire](http://www.osc.state.ny.us/retire)

July 24, 2017  
Location Code: 30477

Mr. Roger D Tidball  
Town Supervisor  
Town of Duanesburg  
Town Hall  
5853 Western Tpke  
Duanesburg, NY 12056-9703

Dear Mr. Tidball,

To date, we have not received a written response to our audit correspondence dated February 26, 2013, December 09, 2013 and February 13, 2017, (copies enclosed).

Continued failure to take action could jeopardize the crediting of salary and service on behalf of all members cited. Please provide a written response by August 23, 2017.

If we can be of any assistance in resolving this problem, please contact or have the appropriate member of your staff contact me at (518) 474-0167.

Sincerely,

William Buckley  
ERSE 5  
Member & Employer Services

EW:WB:vh  
Enclosure

cc: Jeff Leonard, Chief Examiner - Audit Area #8  
Ms. Cheryl J Lennox



Office of the New York State Comptroller  
Thomas P. DiNapoli



New York State and Local Retirement System  
110 State Street, Albany, New York 12244-0001

William Buckley, Employee Retirement System Examiner 5  
Member & Employer Services

Phone: 518-474-0167  
Fax: 518-474-8357  
Email: [RTempSer@osc.state.ny.us](mailto:RTempSer@osc.state.ny.us)  
Web: [www.osc.state.ny.us/retire](http://www.osc.state.ny.us/retire)

February 13, 2017  
Location Code: 30477

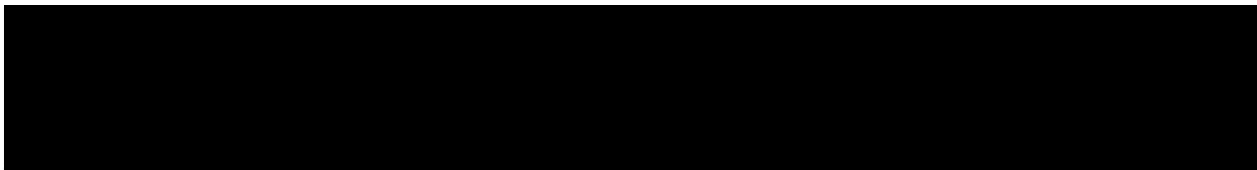
Mr. Roger D Tidball  
Town Supervisor  
Town of Duanesburg  
Town Hall  
5853 Western Tpke  
Duanesburg, NY 12056-9703

Dear Mr. Tidball,

To date, we have not received a written response to our audit correspondence dated February 26, 2013 and December 9, 2013. The following issue remains outstanding issue must be addressed:

We received a Standard Work Day and Reporting Resolution (resolution) dated April 12, 2012.

During an Examination of the Town of Duanesburg's April 12, 2012 resolution, we have identified discrepancies between the Record of Activities (ROA) results listed on the Resolution versus the number of days worked reported on the Town's monthly/quarterly/semi-annual/annual reports for the following officials:



\*Please refer to the enclosed instructions to ensure the ROA results were calculated correctly.

Future monthly reports must reflect the days worked noted in the last column of the above table until a subsequent ROA is submitted (adjust accordingly for years with 27 pay-periods).

**Please review prior reporting for the above individuals and submit adjustments correcting the days worked back to the start of the first term of office for which the three-month ROA was required (first term begun after August 12, 2009). Adjustments should also be submitted to change the days worked reported for any prior terms of office if the hours of the position have been the same and prior ROAs were not on file. If no discrepancies exist for any previous terms of office, please provide a written explanation supporting the days worked reported.**

If prior ROA's are on file, adjustments should be made based on the resulting days worked, if necessary. Please ensure that any prior ROA results were calculated correctly using the above noted instructions. If the prior ROA was only for a one-month period, the average days per month should be determined by dividing the total hours documented by the standard work day. The average days per month should then be converted based on the payroll frequency for the monthly report, if applicable.

The term of office has expired for all the officials listed on the resolution, therefore a new resolution is required. I am enclosing a step by step guide for Elected and Appointed Officials to assist with determining who must be shown on the resolution.

I have enclosed Salary and Service Statistics to assist you with submitting any necessary adjustments. A blank Adjustment Report and Label are enclosed for your convenience. Please make additional copies as necessary. Please be aware that the incorrect reporting of days worked can result in inaccurate benefit payments. Should you have additional employees that would be affected by this issue, please conduct a review of the days worked that have been reported and make any necessary adjustments. Salary and Service reports are available for additional employees upon written request.

**We require verification that a standard work day has been established for positions covered under Town employment.**

A standard work day, for Retirement reporting purposes, cannot be less than six nor more than eight hours per day, whether set by Board resolution or by contractual agreement. Once this has been completed, the Town can determine how many days worked should be reported based on the hours worked recorded on a regular basis. The hours worked, divided by the standard work day established for the position, results in the number of days worked to be reported.

The audit noted the following titles do not have a SWD on file:

- Sewer Treatment Operator and Assistant Sewer Treatment Operator

We require the Town to create standard work day, which must be between six and eight hours, the titles listed above and a resolution (RS2418) stating the standard workday for the titles. Review the calculations for any employees that may be affected, and submit adjustments where necessary. Provide a written response as to the results of your days calculation review along with a copy of the resolution.

Please provide a written response by March 15, 2017.

If we can be of any assistance in this matter, please contact me at (518) 474-0167.

Sincerely,

William Buckley  
ERSE 5  
Member & Employer Services

EW:WB:vh  
Enclosure

cc: Jeff Leonard, Chief Examiner - Audit Area #5  
Ms. Cheryl J Lennox