

November 17, 2016

Thomas P. DiNapoli
State Comptroller
110 State Street
Albany, New York 12236

Dear Comptroller DiNapoli:

I respectfully request that the Office of State Comptroller conduct a forensic audit on the books and records of the Town of Ramapo Townwide Fund and the Town of Ramapo Ambulance District No. 1 Fund for the fiscal years ended December 31, 2009, 2010, 2011, 2012, 2013, 2014 and 2015. As you are probably aware, the Securities and Exchange Commission issued an announcement on October 31, 2016 that the Town of Ramapo's auditing firm and a senior partner allowed the Town of Ramapo to record a \$3.08 million receivable in its general fund for a property sale that did not occur, and that the auditing firm ignored red flags and relied upon what turned out to be false representations by Ramapo officials about certain other receivables, interfund transfers and liabilities, including but not limited to transfers to the Town of Ramapo Townwide Fund from the Ambulance District No.1 Fund. The SEC announcement indicated that issue of the incorrectly reported receivable and other inappropriate or questionable financial activities occurred during the fiscal years ended December 31, 2009 through 2014.

As Mayor of the Village of Suffern, my concerns include the above but even delve beyond the scope of the SEC inquiry. To wit, that the property taxes collected by the Town of Ramapo for the Town of Ramapo Townwide Fund and the Ambulance District No. 1 Fund from Village of Suffern property taxpayers may have been not only misappropriated as indicated in the report issued by the Securities and Exchange Commission, but further more may contain misallocated Town wide expenditures that were intentionally included inappropriately in the Village portion of the town budget. Therefore, I am requesting the New York State Office of State Comptroller conduct a forensic audit on the books and records of the Town of Ramapo Townwide Fund, the Village Townwide Fund and the Ambulance District No. 1 Fund, for the fiscal years ended December 31, 2009 through 2015 to ascertain if any of the property taxes collected by the Town from Village of Suffern property taxpayers were illegally or inappropriately recorded, used, or applied.

Your counsel and guidance are greatly appreciated. Please let me know if you require anything further to expedite this request.

I look forward to your timely response. As always, please do not hesitate to contact me if you have any questions. Thank you.

Respectfully,

Edward Markunas
Mayor, Village of Suffern

cc: Tenneh Blamah, Chief Examiner
33 Airport Center Drive
Suite 103
New Windsor, NY 12553-4725