

OFFICE OF THE SUFFOLK COUNTY COMPTROLLER



Registration of Nonprofit Veterans Organizations

For the Period: June 1, 2018 through May 31, 2019

Report 2018-13

Date Issued: June 14, 2019

John M. Kennedy, Jr.

**SUFFOLK COUNTY
OFFICE OF THE COMPTROLLER**

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LETTER OF TRANSMITTAL

June 14, 2019

Susan A. Berland, Chairperson
Veterans and Seniors Committee
William H. Rogers Building
725 Veterans Memorial Highway
Smithtown, NY 11787

Dear Legislator Berland:

In accordance with Suffolk County Local Law 32-2016, the Suffolk County Department of Audit & Control (Audit & Control) is responsible for registering all nonprofit veterans organizations (agencies) soliciting funds and contributions in Suffolk County. Audit and Control reviewed all documentation submitted by these agencies with their application for registration statements from June 1, 2018 through May 31, 2019, and provided a registration certificate to the agencies which completed all of the registration requirements. The documentation provided by the agencies was not audited, and the analyses provided are solely for informational purposes.

The purpose of our analyses was to review documentation submitted by the agencies in order to provide the Veterans and Seniors Committee of the County Legislature with a report summarizing the information submitted by each registered nonprofit veterans organization pursuant to §353-24.1 of the Suffolk County Code. These analyses were prepared using the information provided by the agencies and are not intended to be a presentation in conformity with generally accepted accounting principles. The objectives of these analyses included, but were not limited to: reviewing all documentation submitted by the agencies with their application for registration statements in order to determine whether all registration requirements were satisfied; issuing a registration certificate, which has a registration number and expiration date, to the agencies that completed all of the registration requirements; identifying agencies with expired registration certificates and which are prohibited from soliciting funds or contributions in Suffolk County.

We conducted our analyses in order to satisfactorily complete our objectives and to comply with the requirements of Suffolk County Local Law 32-2016.

Respectfully submitted,

Office of the County Comptroller
Division of Auditing Services

BACKGROUND

In accordance with §353-21 of the Suffolk County Code, any nonprofit veterans organization that solicits funds or contributions from the public or that has funds or contributions solicited on its behalf within Suffolk County is required to file an application for registration statement with Audit & Control. The application for registration statement, which contains all of the information detailed in §353-21 B of the Suffolk County Code, must be refiled and updated every year for as long as the agency is engaged in solicitation activities in Suffolk County.

Audit & Control is responsible for reviewing all documentation submitted by the agency with its application for registration statement to determine whether all registration requirements have been satisfied. The Comptroller will provide each agency that has completed all of the registration requirements with a registration certificate which has a registration number and expiration date. In addition, Audit & Control will publish on its webpage the following information regarding each registered nonprofit veterans organization for the previous year: total revenue, including donations, contributions, grants and investments; total funds expended to assist veterans and their families; amount and percentage of funds raised that were expended to support veterans' programs in Suffolk County; amount of funds that remain undistributed; amount of monies paid to professional fundraisers and solicitors; total administrative expenses for the agency and the percentage of total administrative expenses to total agency expenses.

SCOPE AND METHODOLOGY

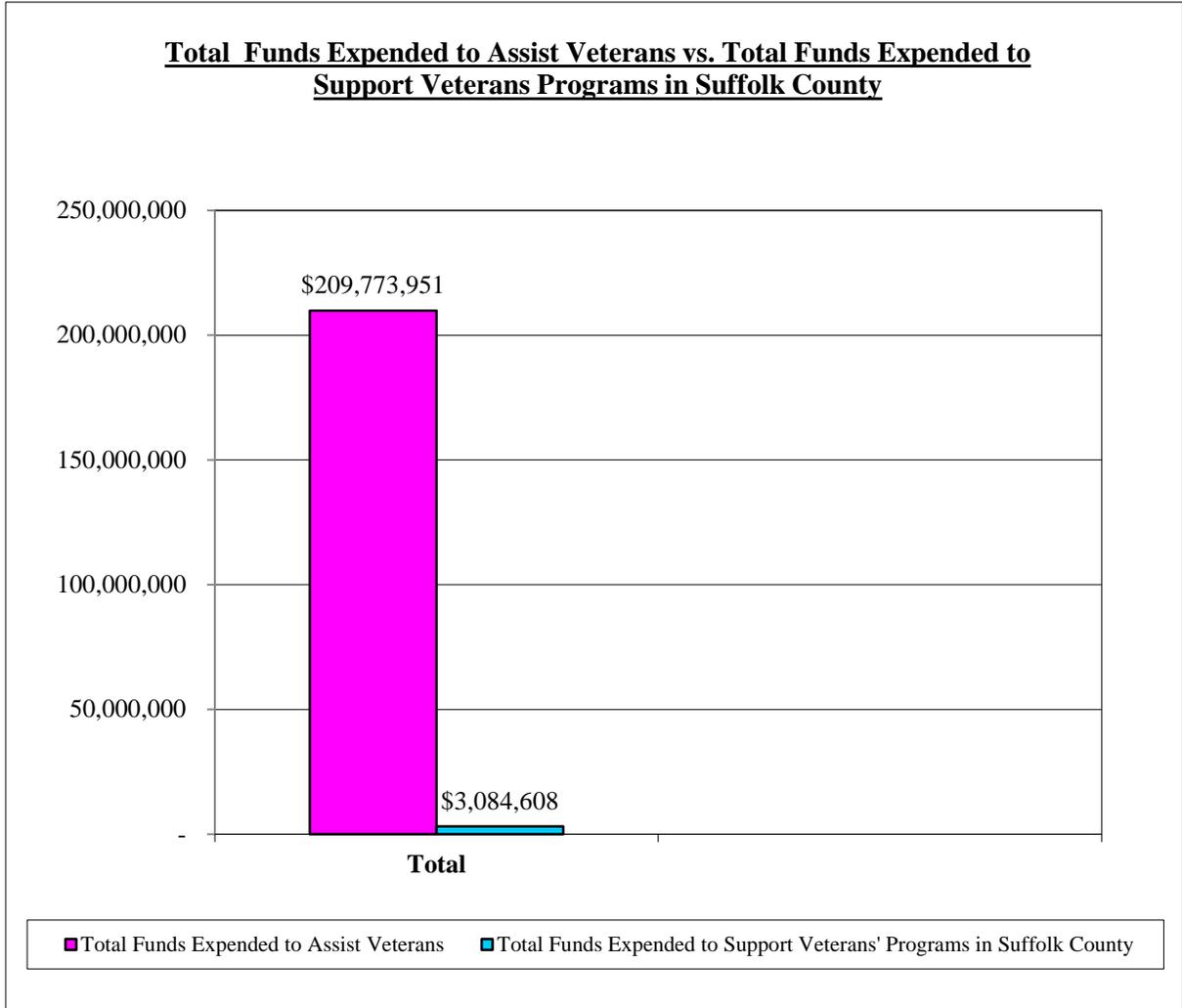
- Sent recertification letters and an application for registration statement to all agencies which had a registration certificate that expired or was due to expire in the immediate future.
- Sent letters and an application for registration statement to any agency which informed Audit & Control that it intended to solicit funds or contributions from the public or that it was going to have funds or contributions solicited on its behalf within Suffolk County.
- Reviewed all documentation submitted by the agencies with their application for registration statements in order to determine whether all registration requirements were satisfied.
- Issued a registration certificate, which has a registration number and expiration date, to all agencies that completed all of the registration requirements.
- Identified agencies with expired registration certificates and which are prohibited from soliciting funds or contributions in Suffolk County.
- Published on Audit & Control's webpage the following information regarding each registered nonprofit veterans organization for the previous year: total revenue, including donations, contributions, grants and investments; total funds expended to assist veterans and their families; amount and percentage of funds raised that were expended to support veterans' programs in Suffolk County; amount of funds that remain undistributed; amount of monies paid to professional fundraisers and solicitors; total administrative expenses for the agency and the percentage of total administrative expenses to total agency expenses.

RESULTS OF ANALYSES

Audit & Control issued 14 registration certificates from June 1, 2018 through May 31, 2019 to agencies that completed all of the registration requirements (Schedule 1). These agencies must refile an application for registration statement with Audit & Control every year for as long as the agencies are engaged in solicitation activities in Suffolk County.

Our analysis of the documentation provided by the 14 agencies which were issued registration certificates revealed that a relatively small portion of the total funds expended by the agencies to assist veterans were expended to support veterans programs in Suffolk County. As illustrated in the Chart below, of the \$209,773,951 that was reported to be expended to assist veterans and their families in the previous year, only \$3,084,608 was reported to be attributed to supporting veterans programs in Suffolk County.

Chart



Audit and Control identified 17 agencies with expired registration certificates and which are prohibited from soliciting funds or contributions in Suffolk County (Schedule 2). Section 353-23 A of the Suffolk County Code states that any nonprofit veterans organization which violates any of the provisions contained in Article III. Registration of Nonprofit Veterans Organizations of the Suffolk County Code shall be subject to civil penalties of no less than \$500, nor more than \$1,000 for each violation. In addition, Section 353-23 C of the Suffolk County Code requires any civil penalties which are collected to be deposited with the Veterans Service Agency to be used to provide services to homeless veterans. Our review of the noncompliant nonprofit veterans organizations on Schedule 2 revealed that **almost all** of these agencies are still soliciting funds or contributions in Suffolk County even though they do not have a valid registration certificate. Therefore, the Veterans Service Agency should work with the County Attorney and attempt to invoke the required civil penalties imposed by Section 353-23 of the Suffolk County Code.

SCHEDULES

Schedule 1

Nonprofit Veterans Agencies Registered with the Comptroller's Office
For the Period June 1, 2018 through May 31, 2019

	Nonprofit Veterans Agency	Total Revenue including Donations, Contributions, Grants, and Investments in Previous Year	Total Funds Expended to Assist Veterans and Their Families in Previous Year	Amount & Percentage of Funds Raised that were Expended to Support Veterans' Programs in Suffolk County in Previous Year	Amount of Funds that Remain Undistributed	Amount of Monies Paid to Professional Fundraisers and Solicitors in Previous Year	Total Administrative Expenses for the Agency and the Percentage of Total Administrative Expenses to Total Agency Expenses	Certificate Number	Certificate Expiration Date
1	Make it Count Foundation, Inc. P.O. Box 370 West Islip, NY 11795	\$220,056	\$146,000 Total Agency Expenses are \$205,610	\$140,000 - 64%	\$14,446	\$0	\$0 - 0%	2018-12	6/22/19
2	Moonjumpers Charitable Foundation, Inc. 775 Park Avenue, Suite 222 Huntington, NY 11743	\$80,289	\$0 - Helped serve food to veterans.	\$0 - Helped serve food to veterans.	\$0	\$0	\$316 - .56%	2018-13	8/22/19
3	Rebuilding Together Long Island, Inc. 208 Route 109, Suite 204 Farmingdale, NY 11735	\$456,447	\$80,150 - Materials for repairs & modifications to veterans' homes. \$475,639 Total expenses	\$38,446 - 8%	\$0	\$0	\$94,239 - 20%	2018-14	9/4/19
4	Warrior Ranch Foundation, Inc. 443 Oceanside St. Islip Terrace, NY 11752	\$45,571	\$27,770 \$31,038 Total Agency Expenses	\$20,516 - 45% Veterans attend retreats	\$14,533	\$0	\$2,662 - 9%	2018-15	11/7/19
5	Sail Ahead, Inc. 32 Greenhills Road Huntington Station, NY 11746	\$67,906	\$36,676	\$2,664 - 4% Airfare paid to veterans/families to attend events. Additionally, the agency takes veterans sailing.	\$31,230	\$0	\$200 - .55% Legal and accounting services have been gratuitous to agency.	2018-16	11/14/19
6	Hope for the Warriors 55 Water Street, 31st Floor New York, NY 10041	\$7,836,305	\$6,485,900 Total Agency Expenses are \$7,191,445	\$4,347 - .06%	\$644,860	\$0	\$382,549 - 5%	2018-17	11/16/19
7	Mission 22 1800 Blankenship Road, Suite 128 West Linn, OR 97068	\$1,102,041	\$781,981 Total Agency Expenses are \$922,930	0 - 0%	\$179,111	\$0	\$140,950 - 15%	2018-18	12/10/19
8	Veterans Yoga Project, Inc. P.O. Box 6472 Alameda, CA 94501	\$431,948	\$127,223	\$10,200 - 2% Yoga Classes	\$86,755	\$0	\$204,346 - 62%	2019-01	3/28/20
9	Paws of War, Inc. 34 E. Main Street, Suite 303 Smithtown, NY 11787	\$1,117,042	\$943,245	\$71,443 - 8%	\$173,797	\$564,660	\$43,533 - 5%	2019-02	4/2/20
10	Here to Help Military and Families Corp. 1025 Northern Boulevard, Suite 301 Roslyn, NY 11576	\$2,244	\$1,469	\$735 - 33%	\$190	\$0	\$785 - 35%	2019-03	4/11/20
11	United Veterans Beacon House, Inc. 1715 Union Blvd. Bay Shore, NY 11706	\$8,208,405	\$3,328,509 Total Agency Expenses are \$8,337,349	\$2,741,180 - 33%	\$0	\$0	\$963,875 - 12%	2019-04	4/24/20
12	Wounded Warrior Project, Inc. 4899 Belfort Road, Suite 300 Jacksonville, FL 32256	\$336,624,827	\$197,401,711 Total Agency Expenses are \$342,572,346	\$39,181 from 2018 Soldier Ride donated to Long Island State Veterans Home	\$0	\$7,206,453	\$15,015,534 - 4%	2019-05	4/25/20
13	Fairway Foundation, Inc. 1200 Veterans Highway, Suite 102 Hauppauge, NY 11788	\$163,609 (\$33,300 NY Collected)	\$0	\$0 - 0%	\$34,063 (\$33,300 NY Collected)	\$0	\$41,879 - 32%	2019-06	4/30/20
14	Wounded Warrior Amputee Softball Team P.O. Box 11538 Norfolk, VA 23517	\$538,716	\$413,317	\$15,896	\$125,399	\$0	\$144,926 - 27%	2019-07	5/10/20

Schedule 2

Nonprofit Veterans Agencies with Expired Registration Certificates
For the Period June 1, 2018 through May 31, 2019

	Agency Name	Registration Certificate Expiration Date	Recertification Letter Mailed
1	Marine Corps Veterans, Long Island, NY, Inc. P.O. Box 236 Port Jefferson Station, NY 11776	9/8/2016	10/25/2016
2	Cpl. Christopher G. Scherer Semper Fi Fund, Inc. 12 Madsen Lane East Northport, NY 11731	4/3/2017	3/7/2017
3	Guardians of Rescue 34 East Main Street, Suite 303 Smithtown, NY 11787	4/3/2017	3/7/2017
4	Honor Flight Long Island P.O. Box 1314 Southampton, NY 11968	4/13/2017	3/7/2017
5	Sell To A Veteran, Inc. 475 Northern Blvd, Suite 24 Great Neck, NY 11021	11/21/2017	10/18/2017
6	Safe and Sound Veterans Foundation 19 Quality Street Oakdale, NY 11769	12/8/2017	10/18/2017
7	Cow Harbor Warriors, Inc. P.O. Box 204 Northport, NY 11768	2/17/2018	12/21/2017
8	9-1-1 Veterans, Inc. P.O. Box 911 Lindenhurst, NY 11757	4/18/2018	3/1/2018
9	Horses Healing Veterans, Inc. 133 Sportsman Street Central Islip, NY 11722	8/7/2018	7/11/2018
10	Combat Infantrymen's Association 2605 Maraval Ct. Cape Coral, FL 33991	8/28/2018	7/25/2018
11	Travis Manion Foundation ** P.O. Box 1485 Doylestown, PA 18901	9/8/2018	8/17/2018
12	Angels for Warriors 164 Main Street Huntington, NY 11743	10/10/2018	10/1/2018
13	General Needs, Ltd. 297 Larkfield Road P.O. Box 761 East Northport, NY 11731	2/15/2019	1/8/2019
14	Project 9 Line, Inc. 25 Union Avenue Islip, NY 11751	3/8/2019	2/25/2019
15	Airborne Tri Team, Inc. 112 Rosemont Ave Farmingville, NY 11732	3/26/2019	2/25/2019
16	Operation-Initiative Foundation 99 North Broadway, First Floor Hicksville, NY 11801	4/24/2019	3/5/2019
17	America's VetDogs ** 371 East Jericho Turnpike Smithtown, NY 11787	5/8/2019	4/4/2019

** Agency submitted all required documentation and was issued a Registration Certificate after the May 31, 2019 reporting period.