

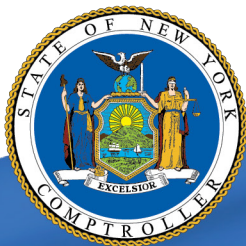
# Poland Volunteer Fire Company, Inc.

## Financial Activities

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**FEBRUARY 2020**

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OFFICE OF THE NEW YORK STATE COMPTROLLER  
Thomas P. DiNapoli, State Comptroller

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# Report Highlights

## Poland Volunteer Fire Company, Inc.

### Audit Objective

Determine whether Company officials ensured that financial activities were properly authorized, recorded and reported and that money was safeguarded.

### Key Findings

- The Board did not ensure Company claims were audited on a monthly basis as required by its bylaws.
- The Board President (President) and two Board members did not publicly disclose, in writing, their deemed interests in contracts totaling \$91,106 with the Company.
- Company officials did not ensure collections totaling \$40,084 from fundraising activities were adequately supported.

### Key Recommendations

- Ensure all claims are audited and approved by the membership for payment each month.
- Adopt a code of ethics and ensure officers comply with the disclosure requirements set forth in the law.
- Require more support for collections received, such as tickets or press-numbered receipts, and require two members to count the money and certify the amounts submitted to the Treasurer.

Company officials agreed with our recommendations and indicated they will take corrective action. Appendix B includes our comment on an issue raised in the Company's Response.

### Background

The Poland Volunteer Fire Company, Inc. (Company) is a not-for-profit organization that provides fire protection and emergency services to residents in the Poland Joint Fire District. The Company is composed of volunteer members (membership) and is governed by its adopted bylaws and a 12-member Board of Directors (Board). The Board consists of the President, Vice President, Treasurer, Secretary, Chief, three Assistant Chiefs, two captains and the immediate past President and immediate past Chief.

The Board is responsible for overseeing the Company's financial activities. The Treasurer is responsible for safeguarding all Company funds. The audit committee is composed of members of the Company and is responsible for auditing the Treasurer's records.

#### Quick Facts

Active Members	40
Audit Period Cash Receipts	\$250,745
Audit Period Disbursements	\$443,192

### Audit Period

January 1, 2018 – July 30, 2019. We extended our scope back to August 2016 to review payments made to Board members.

# Financial Activities

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## How Should Officials Ensure Financial Transactions Are Appropriate and Properly Reported?

The Board is responsible for overseeing the Company's fiscal activities and safeguarding its resources. To fulfill this duty, it is essential that the Board establish a system of internal controls which consists of policies and procedures that ensure transactions are authorized and properly recorded and reviewed; funds are safeguarded; and reports are accurate and prepared and filed according to legal requirements and regulations. An important aspect of this responsibility is to provide a process to routinely monitor and review the work performed by those who handle money as part of their duties.

The Treasurer is responsible for maintaining documentation for all disbursements supporting their legitimacy and approval. The Company's bylaws require membership approval to expend funds for goods and services, and if approved by a majority of the membership, the invoices (claims) must be audited at the next regular meeting. An audit of claims helps ensure that each invoice is properly itemized to identify the specific goods or services received, and is for a valid Company purpose.

In addition, pursuant to New York State General Municipal Law (GML),<sup>1</sup> fire companies are required to adopt a code of ethics setting forth the standards of conduct reasonably expected. GML also provides, in part, for public disclosure by any elected and/or appointed officer of a volunteer fire company responsible for governance who has, will have or later acquires an "interest"<sup>2</sup> in any actual or proposed contract or other agreement, including oral agreements, with the fire company of which he or she is a member. The public disclosure is to be made in writing and made part of the official record of the proceedings of the board (minutes). As a best business practice, we suggest that agreements between the parties be put in writing to specify the vendor's responsibilities and help facilitate, if necessary, enforcement of the agreement and to provide additional transparency of the agreement.

## Board Oversight of Financial Activities Could Be Improved

The bylaws require that the membership audit claims at their monthly meetings. The Treasurer and several other Board members told us that claims are not audited monthly. Rather, the audit committee audits claims on a sample basis at year end. At each monthly meeting, the Treasurer recites the vendor

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1 New York State General Municipal Law (GML) Section 209-ee

2 "Interest" shall mean a direct or indirect pecuniary or material benefit accruing to an elected and/or appointed officer as the result of a contract with the fire company. An elected or appointed officer is deemed to have an interest in the contracts of, amongst others, a firm, partnership or association of which such individual is a member or employee (see GML Section 209-ee[3][b]).

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and respective dollar amount for each claim to be paid for the month to the membership before a motion to accept the claims for payment is made.

The Chief, who served on the audit committee in 2019, explained that the audit committee's annual review of the Treasurer's records includes tracing payments recorded in the Treasurer's check register to the claim and to bank statements to ensure recorded payments are adequately supported and are for a proper purpose. The annual review also includes tracing receipts recorded in cash ledgers to deposit slips and to bank statements to ensure recorded receipts are deposited. He also told us that the audit committee randomly selects several disbursement and receipting transactions each from several months during the year as a part of its annual review.

We reviewed 100 check disbursements totaling \$180,768 (54 percent) for the period January 1, 2018 through July 30, 2019.<sup>3</sup> Although we found all claims were adequately supported and for proper purposes, because the Board does not ensure all claims are audited in a timely manner, errors or irregularities in processing and paying claims could occur and not be identified in a timely manner. Also, if all claims are not audited, inappropriate payments could occur without detection.

In addition, the Treasurer told us that she compares bank statement balances to the cash balances recorded in ledgers. However, she does not prepare formal bank reconciliations each month. Also, the Company does not receive canceled check images from the bank.<sup>4</sup> Bank reconciliations provide a way for officials to identify, correct and document differences between the Company's records and bank transactions, so it is important that the Treasurer, or another designated official, reconcile the bank accounts monthly. In addition, because the Treasurer is responsible for recording disbursements, preparing and signing checks, and making bank transfers, the Board should establish procedures for the audit committee or a designated officer to routinely review the Treasurer's work (for example, review monthly bank reconciliations, bank statements and canceled check images) to reduce the risk that errors and irregularities could occur and not be detected or corrected in a timely manner.

We performed bank reconciliations for all Company bank accounts and compared adjusted bank balances to the Treasurer's cash balances in the records as of December 31, 2018 and June 30, 2019. We found minor discrepancies, which we communicated to officials. We also reviewed all bank statements from January 1, 2018 through July 31, 2019 to identify all bank transfers (non-check withdrawals) and determine whether they were proper. We found that a total of \$359,550 was withdrawn from Company bank accounts and appropriately transferred into other

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<sup>3</sup> See Appendix C for information on our sampling methodology.

<sup>4</sup> We obtained canceled check images from the bank for our audit testing.

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Company bank accounts, and \$35,795 was properly withdrawn by the Company's bank for repayment of a loan.

### **Board Members Did Not Properly Disclose Interests in Contracts**

The Board did not adopt a code of ethics to set forth reasonable standards of conduct and provide guidance to officers on disclosure of interest requirements related to Company contracts. We found that three Board members had interests in contracts with the Company that were not properly disclosed.

The Company began construction of a new firehouse in 2016 after the previous firehouse was damaged in a fire. On August 10, 2016, the Company's membership approved in its meeting minutes for the Company President<sup>5</sup> to serve as the clerk of the works at a rate of \$50 per hour to oversee other vendors' work during the construction of the Company's new firehouse. In addition to this work, Company officials told us the President performed other work on the firehouse that included, but was not limited to, electrical, plumbing and carpentry work. The President, through his private business, billed the Company \$79,212 for these services during our audit period (\$58,150 for labor relating to firehouse construction, \$12,150 for clerk of the work duties, and \$8,912 for the reimbursement of materials). While the membership approved the President to serve as the clerk of the works, we found no evidence that the President publicly disclosed his interests in these contracts in writing to the Board or that the membership approved hiring the President to provide the additional services for the construction project. Also, there were no written agreements outlining the responsibilities of the clerk of the works or specifying the other services the President was expected to provide and the basis for the compensation.

The President explained that he is a member of the Company's building committee and takes part in discussions on the new firehouse's needs. He also decides which vendors the Company will utilize and reports to the general membership during monthly meetings regarding the construction's progress. The Treasurer, who also is a member of the building committee, told us that although the committee does not maintain official meeting minutes, the committee decided to have the President perform the labor for electrical, plumbing and carpentry work on the firehouse. The Treasurer further explained that, several years ago, the Board approved the President to perform general electrical and plumbing type repairs and maintenance to the previous firehouse and equipment. Therefore, it was a logical decision to contract with the President to work on the new fire house's construction.

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<sup>5</sup> This individual was elected President by the membership in April 2019. During most of our audit period (August 2016 through April 2019), he served on the Board as immediate past Chief, not the President.

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We reviewed all 55 invoices, totaling \$79,212, paid to the President's business during our audit period and found that none of the invoices were itemized or detailed to describe the specific work performed or the dates when the work was completed. The invoices included only the number of hours as clerk of the works (e.g., "20 at \$50"), or stated the number of labor hours (e.g., "labor 30 at \$50"). Without adequate detail on the billings demonstrating the type of work performed, or when it was performed, officials could not reasonably determine whether the amount paid was legitimate, reasonable or justified. As a result of our recommendation to the President during our audit fieldwork, he began submitting detailed invoices itemizing his work as clerk of the works and for his labor.

In addition, because the President was selected as clerk of the works for the firehouse's construction, we question the compatibility of the President's duties as he would be essentially overseeing his own work performed on the construction project as a contractor, in addition to other contractors' work. Company officials told us no other person was assigned to oversee the President's work. However, the general membership received monthly status updates from the building committee on the firehouse construction's progress, and other Board members told us they were aware of the work performed by the President by frequenting the firehouse.

In addition to the President, we also identified two other Board members who were paid a total of \$11,894<sup>6</sup> for electrical, plumbing and carpentry work on the new firehouse during our audit period. The invoices submitted by these Board members were itemized to describe the specific work performed and the dates when the work was completed. However, we found no evidence that these Board members publically disclosed their interests in these contracts with the Company.

When Company officials contract with the Company directly or on behalf of their private business without public disclosure, it could create the appearance of impropriety.

## **What Reports Are Required to Be Filed?**

Form 990 (the Return of Organization Exempt from Income Tax) is a United States Internal Revenue Service (IRS) form that provides the public with financial information about a nonprofit organization. It is often the only source of such information. It is also used by government agencies to prevent organizations from abusing their tax-exempt status. If a nonprofit organization does not file annual returns or notices for three consecutive years, it will have its tax-exempt status revoked as of the due date of the third return or notice.

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<sup>6</sup> One Board member was paid \$11,044 for carpentry, plumbing and electrical work; and the other Board member was paid \$850 for electrical work. The Company also made other payments to these individuals during our audit period when they were not serving as Board members.

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In addition, fire companies are required to file information returns (1099-MISC) with the IRS reporting payments to an individual not treated as an employee or to an unincorporated entity when the recipient has received \$600 or more from the fire company during the calendar year for services (including payments for materials furnished in connection with the services). The IRS provides for substantial penalties for the failure to file accurate and timely information returns.

### **Required Reports Were Not Filed**

The Treasurer did not file Form 990 with the IRS during our audit period because the Board was unaware of this reporting requirement. When the Board fails to ensure annual filing requirements are satisfied, it puts the Company at risk of losing its tax-exemption status.

Additionally, the Company has not filed 1099-MISC forms to report payments made to the three Board members who provided services as independent contractors related to the new firehouse construction in 2016,<sup>7</sup> 2017 and 2018. The Company did not report \$78,212 paid to the President's business for his services as clerk of the works and his other work related to the firehouse construction. In addition, the Company did not report \$28,687 paid to two other Board members<sup>8</sup> who also provided services for the firehouse construction. One was paid \$23,187 (2016 through 2018) and the other was paid \$5,500 (in 2018). Company officials stated they were unaware of the 1099 reporting requirements and, therefore, the Company has no system in place to collect information necessary to file the required returns to report non-employee compensation.

### **How Should Fundraisers Be Documented, Supported and Recorded?**

The treasurer is responsible for collections and making deposits. Although the bylaws do not outline recordkeeping requirements for fundraising activities, officials should maintain adequate documentation on file to support cash collections. For example, good business practices require the issuance of press-numbered duplicate receipts, or serial-numbered tickets, for all money received to help ensure that it is properly recorded and deposited intact. Individuals involved in fundraising activities are responsible for accounting for and remitting all money collected to the treasurer. After a fundraising activity, a general fundraising report should be completed, which details the amounts collected and deposited, including the number of items sold. The report also should provide detail for the related expenses, such as whether they were paid by check or cash. In addition, at least two people should be on hand to count the money and certify how much was remitted to the treasurer for each fundraising event.

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<sup>7</sup> We reviewed payments from August 2016 forward as part of our audit scope period.

<sup>8</sup> These individuals did not serve on the Board for the entire audit period.



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## **Fundraising Reporting is Lacking or Inadequate**

The Company engages in various fundraising activities, such as chicken barbecues, raffles and auctions to supplement money received from the fire protection contracts with the fire district, donations and foreign fire insurance proceeds. Although \$40,084 was deposited for the four fundraising activities we reviewed, none of the fundraising activities were adequately supported by tickets or any other form of receipt to allow us to determine how much money should have been collected. All fundraising collections were supported by reports prepared by the Treasurer detailing the various sales at the events, amounts deposited and related expenses. Although serial-numbered tickets were used for raffles and for chicken barbecues, they were not tracked or inventoried by the Treasurer to account for those distributed and sold. The Treasurer told us that she is the only individual who sells tickets, receives and records cash, and makes the deposit for the chicken barbecue. For other events, other members sell tickets and count the cash collected, but do not record and certify the amounts remitted to the Treasurer for deposit. During our audit fieldwork, the Treasurer began recording the beginning and ending serial numbers of her ticket inventory to account for those sold at the chicken barbecue.

These deficiencies occurred because the Company's bylaws do not address proper cash handling procedures for fundraising activities. Although we verified that cash recorded as collected at these events was deposited, we could not verify that the amounts recorded as collected at these events were accurate. Therefore, we could not determine whether more money was collected and not deposited. With limited accountability for fundraising money, or if adequate control procedures are not in place, there is an increased risk that funds could be lost or stolen without detection.

## **What Do We Recommend?**

The Board should:

1. Ensure claims are audited and approved by the membership for payment each month.
2. Designate the audit committee or an officer to routinely review the Treasurer's work (for example, review monthly bank reconciliations, bank statements and canceled check images).
3. Ensure Board members publicly disclose, in writing, their deemed interests in contracts.
4. Enter into written agreements with the President to define the services he will provide and the compensation that will be paid.

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5. Ensure that all claims for payment include adequate detail to support the payments.
  6. Adopt a code of ethics and ensure officers comply with the disclosure requirements set forth in GML.
  7. Ensure compliance with all necessary reporting requirements for oversight agencies (for example, Form 990 and 1099-MISC).
  8. Establish procedures requiring more support for collections received, such as tickets or press-numbered receipts, and also procedures requiring two members to always count the money received at fundraising events and record and certify the amounts submitted to the Treasurer for deposit.

The Treasurer should:

9. Prepare written bank reconciliations each month.
10. Contact the Company's banks and request that copies of the canceled checks be returned with the monthly bank statements.
11. Ensure that necessary data is accumulated for the preparation and timely filing of 1099-MISC forms.
12. Inventory or track the sequences of serial-numbered tickets to account for those distributed and sold at applicable fundraising events.

# Appendix A: Response From Company Officials

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## Poland Volunteer Fire Company Inc

P. O. Box 117 Poland, N.Y. 13431



January 17, 2020

### VIA EMAIL AND REGULAR MAIL

████████████████████  
Local Government and School Accountability  
Office of the New York State Comptroller  
c/o Local Government and School Accountability | Syracuse Region  
State Office Building, Room 409,  
333 East Washington Street,  
Syracuse, New York 13202-1428

RE: Poland Volunteer Fire Company, Inc.  
Financial Activities Report of Examination 2019M-218

Dear ██████████:

Thank you for your office's preliminary draft findings ("Report") which was received on January 7, 2020 and the subject of our meeting on January 7, 2020 with OSC staff. The Report has been reviewed and discussed by the Board of Directors and officers of the Poland Volunteer Fire Company, Inc. (the "Fire Company") following the exit conference.

We are grateful for the professionalism shown by the Comptroller's staff, particularly the Examiner's suggestions and observations for our assuring continued awareness of protection of the Fire Company's financial accountability has been extremely valuable since the field work by your office.

In particular, we are very appreciative of confirmation that the audit found no indications of any fraud, theft or other possible misconduct by Fire Company officials in dealing with its funds as well as finding that funds were properly withdrawn and "appropriately transferred".

See  
Note 1  
Page 14

We are in agreement with the audit's findings and have begun the process of implementing measures to improve the Fire Company's management and oversight of the Fire Company's fiscal affairs as outlined in your recommendations. We also welcome this opportunity to prepare and present our completed corrective action plan, which provides a detailed account of how we have used the audit findings and recommendations to positively improve operations and internal controls.

The Board of Directors has carefully considered the Report of Examination as well as each of the recommendations, and believes it is in the best interest of both the Fire Company and the members of the Fire Company to combine its response with its Correction Action Plan.

Accordingly, this audit response is also serving as the Correction Action Plan.

**Audit Recommendation #1:**

*1. Ensure claims are audited and approved by the membership for payment each month.*

**Implementation Plan of Action:**

As required by the Fire Company bylaws, the membership will audit claims at the monthly membership meetings. The Treasurer will prepare a summary of all claims and present the same to the membership for approval, the vote for which will be recorded in the minutes of the meeting.

**Implementation Date:** Immediately

**Person Responsible for Implementation:** Treasurer, Board of Directors

**Audit Recommendation #2:**

*Designate the audit committee or an officer to routinely review the Treasurer's work (for example, review monthly bank reconciliations, bank statements and canceled check images).*

**Implementation Plan of Action:** The audit committee or two directors or officers, other than the treasurer, will routinely review the Treasurer's work, in addition to its annual audit, on at least a quarterly basis, including review of monthly bank reconciliations, bank statements and canceled check images (printed or electronic).

**Implementation Date:** Immediately.

**Person Responsible for Implementation:** Board of Directors, Audit Committee, Officers

**Audit Recommendation #3:**

*Ensure Board members publicly disclose, in writing, their deemed interests in contracts.*

**Implementation Plan of Action:** Each Director and Officer will disclose any interest in writing to the Board of Directors, as required by the Fire Company's Code of Ethics.

**Implementation Date:** January 2020

**Person Responsible for Implementation:** Board of Directors, Officers

**Audit Recommendation #4:**

*Enter into written agreements with the President to define the services he will provide and the compensation that will be paid.*

**Implementation Plan of Action:** To the extent that there are any further services to be rendered to the Fire Company by any director or officer, after full disclosure as required under the Fire Company's Code of Ethics, a contract approved by the Fire Company's attorney shall be used, which will define the services delivered by the vendor and compensation to be paid.

**Implementation Date:** Immediately

**Person Responsible for Implementation:** Board of Directors, Officers

**Audit Recommendation #5:**

*Ensure that all claims for payment include adequate detail to support the payments.*

**Implementation Plan of Action:** The Board of Directors and Treasurer will continue to require adequate support and documentation of all claims.

**Implementation Date:** Completed and ongoing.

**Person Responsible for Implementation:** Board of Directors and Officers

**Audit Recommendation #6:**

*Adopt a code of ethics and ensure officers comply with the disclosure requirements set forth in GML.*

**Implementation Plan of Action:** A Code of Ethics was prepared by legal counsel was adopted by the membership on January 8, 2020.

**Implementation Date:** Completed.

**Person Responsible for Implementation:** Board of Directors, Officers and Membership.

**Audit Recommendation #7:**

*Ensure compliance with all necessary reporting requirements for oversight agencies (for example, Form 990 and 1099-MISC).*

**Implementation Plan of Action:** The Fire Company will comply with all necessary reporting requirements including filing Form 990s and 1099Misc where required. The Board has engaged its legal counsel and other professionals to prepare such documents for filing.

**Implementation Date:** Immediately

**Person Responsible for Implementation:** Board of Directors, Officers, Legal Counsel

**Audit Recommendation #8:**

*Establish procedures requiring more support for collections received, such as tickets or press-numbered receipts, and also procedures requiring two members to always count the money received at fundraising events and record and certify the amounts submitted to the Treasurer for deposit.*

**Implementation Plan of Action:** A cash management policy will be developed and implemented to support all cash handling including certifying collecting and deposit of all cash funds.

**Implementation Date:** Immediately

**Person Responsible for Implementation:** Board of Directors, Treasurer, all members handling cash

**Audit Recommendation #9:**

*The Treasurer should prepare written bank reconciliations each month.*

**Implementation Plan of Action:** The Treasurer will reconcile all bank account statements within 20 days of receipt and provide the reconciliations at each monthly Board and Membership meetings next succeeding their completion for review.

**Implementation Date:** Immediately

**Person Responsible for Implementation:** Treasurer

**Audit Recommendation #10:**

*The Treasurer should contact the Company's banks and request that copies of the canceled checks be returned with the monthly bank statements.*

**Implementation Plan of Action:** The Treasurer will contact the Fire Company's banks and request that copies of the canceled checks be returned with the monthly bank statements. In the event that such

banks require an additional payment for the production of such checks, the Treasurer shall obtain printed copies from the electronic banking records of the Fire Company for such purpose.

**Implementation Date:** Immediately

**Person Responsible for Implementation:** Treasurer

**Audit Recommendation #11:**

*The Treasurer should ensure that necessary data is accumulated for the preparation and timely filing of 1099-MISC forms.*

**Implementation Plan of Action:** The Treasurer will obtain the necessary data from vendors for the preparation and timely filing of 1099-Misc forms.

**Implementation Date:** Immediately

**Person Responsible for Implementation:** Treasurer

**Audit Recommendation #12:**

*The Treasurer should inventory or track the sequences of serial-numbered tickets to account for those distributed and sold at applicable fundraising events.*

**Implementation Plan of Action:** The Treasurer or other responsible person appointed by the Board of Directors will inventory or track the sequences of serial-numbered tickets to account for those distributed and sold at applicable fundraising events.

**Implementation Date:** Immediately

**Person Responsible for Implementation:** Treasurer, Board of Directors

Again, we wish to thank your team of examiners for their thorough examination of the Fire Company's records and the time spent with Fire Company officials in explaining the audit process and their findings.

Very truly yours,

**Poland Volunteer Fire Company, Inc.**

By:   
James Reddington, President

## Appendix B: OSC Comment on the Company's Response

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### Note 1

Our audit found there was limited accountability over fundraising collections. As a result, we were unable to verify that the amounts recorded as collected were accurate and all money was deposited. Additionally, our testing of disbursements was on a sample basis and did not include the entire population of disbursements. Until Company officials strengthen the internal controls over cash collections and disbursements, the Company will have an increased risk of possible fraud, theft or misconduct.



## Appendix C: Audit Methodology and Standards

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We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law. To achieve the audit objective and obtain valid audit evidence, our audit procedures included the following:

- We interviewed officials and reviewed bylaws, Board minutes and other supporting documentation to obtain an understanding of the Company's financial operations.
- We selected a random test sample of 75 checks totaling \$127,030 for the period January 1, 2018 through July 31, 2019, using a computerized spreadsheet function, to determine whether the payments were properly recorded in the Treasurer's accounting records, adequately supported and for legitimate purposes from our review of the respective invoice. We excluded payments to the President and two other Board members relating to the construction of the Company's new firehouse, as they were reviewed separately.
- We used our professional judgment to select an additional sample of 25 checks totaling \$53,738 paid during January 1, 2018 through July 31, 2019 and reviewed them for the same concerns as in our other test sample. We selected these claims because they posed a higher risk for inappropriate Company expenditures. These claims included payments to Board members, large dollar purchases, unrecognized vendors and purchases from vendors which could be susceptible to personal use.
- We compared bank balances to the Treasurer's book balances as of December 31, 2018 and June 30, 2019. We also reviewed all Company bank statements from January 1, 2018 through July 31, 2019 to determine whether all bank transfers (non-check withdrawals) totaling \$395,345 were for legitimate purposes.
- We interviewed Company officials to assess whether there were potential interests in contracts, or disclosure of interest requirements, related to their position within the Company and their private business interests.
- We reviewed all invoices, canceled checks and the Treasurer's check register for the audit period to identify \$108,199 in payments made to the President and two other Board members related to the new firehouse's construction. We reviewed all applicable invoices to determine whether they were adequately supported and itemized.
- We obtained fundraising reports and traced revenues totaling \$40,084 to deposits on bank statements and to the Treasurer's receipt ledgers to determine whether those funds were deposited and properly recorded as revenue. We selected those fundraising events exceeding \$1,000 for the audit period.

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We conducted this performance audit in accordance with GAGAS (generally accepted government auditing standards). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or relevant population size and the sample selected for examination.

The Board has the responsibility to initiate corrective action. We encourage the Board to prepare a plan of action that addresses the recommendations in this report and forward the plan to our office within 90 days.

## Appendix D: Resources and Services

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### **Regional Office Directory**

[www.osc.state.ny.us/localgov/regional\\_directory.pdf](http://www.osc.state.ny.us/localgov/regional_directory.pdf)

### **Cost-Saving Ideas** – Resources, advice and assistance on cost-saving ideas

[www.osc.state.ny.us/localgov/costsavings/index.htm](http://www.osc.state.ny.us/localgov/costsavings/index.htm)

### **Fiscal Stress Monitoring** – Resources for local government officials experiencing fiscal problems

[www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm](http://www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm)

### **Local Government Management Guides** – Series of publications that include technical information and suggested practices for local government management

[www.osc.state.ny.us/localgov/pubs/listacctg.htm#lmgm](http://www.osc.state.ny.us/localgov/pubs/listacctg.htm#lmgm)

### **Planning and Budgeting Guides** – Resources for developing multiyear financial, capital, strategic and other plans

[www.osc.state.ny.us/localgov/planbudget/index.htm](http://www.osc.state.ny.us/localgov/planbudget/index.htm)

### **Protecting Sensitive Data and Other Local Government Assets** – A non-technical cybersecurity guide for local government leaders

[www.osc.state.ny.us/localgov/pubs/cyber-security-guide.pdf](http://www.osc.state.ny.us/localgov/pubs/cyber-security-guide.pdf)

### **Required Reporting** – Information and resources for reports and forms that are filed with the Office of the State Comptroller

[www.osc.state.ny.us/localgov/finreporting/index.htm](http://www.osc.state.ny.us/localgov/finreporting/index.htm)

### **Research Reports/Publications** – Reports on major policy issues facing local governments and State policy-makers

[www.osc.state.ny.us/localgov/researchpubs/index.htm](http://www.osc.state.ny.us/localgov/researchpubs/index.htm)

### **Training** – Resources for local government officials on in-person and online training opportunities on a wide range of topics

[www.osc.state.ny.us/localgov/academy/index.htm](http://www.osc.state.ny.us/localgov/academy/index.htm)

## Contact

Office of the New York State Comptroller  
Division of Local Government and School Accountability  
110 State Street, 12th Floor, Albany, New York 12236

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[www.osc.state.ny.us/localgov/index.htm](http://www.osc.state.ny.us/localgov/index.htm)

Local Government and School Accountability Help Line: (866) 321-8503

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