



# Gardiner Fire District Length of Service Award Program Report of Examination

Period Covered:

January 1, 2012 — January 29, 2013

2013M-265



Thomas P. DiNapoli

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# State of New York Office of the State Comptroller

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## **Division of Local Government and School Accountability**

March 2014

Dear Fire District Officials:

A top priority of the Office of the State Comptroller is to help local government officials manage government resources efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support government operations. The Comptroller oversees the fiscal affairs of local governments statewide, as well as compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving operations and Board of Fire Commissioners governance. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard local government assets.

Following is a report of our audit of Gardiner Fire District, entitled Length of Service Award Program. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the General Municipal Law.

This audit's results and recommendations are resources for local government officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller  
Division of Local Government  
and School Accountability*

# Introduction

## Background

The Gardiner Fire District (District) is a district corporation of the State, distinct and separate from the Town of Gardiner and Ulster County in which it is located. An elected five-member Board of Fire Commissioners (Board) governs the District and is also responsible for overseeing the District's length of service award program (LOSAP). The District's 2013 budget appropriations totaled approximately \$367,600 and were funded primarily with real property taxes. As of December 31, 2012, the District's LOSAP assets totaled \$488,630. The District's contribution for the 2012 service award program year was \$64,500.

The Gardiner Fire Department (Department) is a not-for-profit organization whose volunteer firefighters (members) provide fire protection and emergency services to approximately 4,800 District residents. Members participate in the District's LOSAP, with 34 members receiving annual firefighting service credits and nine members receiving monthly benefits.

## Objective

The objective of our audit was to examine the District's controls over its LOSAP. Our audit addressed the following related question:

- Did the Board of Fire Commissioners properly administer the District's LOSAP?

## Scope and Methodology

We examined the District's internal controls over its LOSAP and reviewed records and reports for the period January 1, 2012 through January 29, 2013.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit is included in Appendix B of this report.

## Comments of District Officials and Corrective Action

The results of our audit and recommendations have been discussed with District officials and their comments, which appear in Appendix A, have been considered in preparing this report. District officials generally agreed with our findings and recommendations and indicated they planned to take corrective action.

The Board has the responsibility to initiate corrective action. Pursuant to Section 181-b of the Town Law, a written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and forwarded to our office within 90 days. To the

extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. The Board should make the CAP available for public review in the District Clerk's office.

## Length of Service Award Program

The District sponsors and funds a defined benefit LOSAP, which is intended to facilitate recruitment and retention of active volunteer firefighters by providing them with a monthly pension-like benefit based upon their years of firefighting service to the District. Generally upon reaching entitlement age of 65, participants in the District's LOSAP receive a benefit of \$20 a month for each year of firefighting service, with a maximum benefit of \$500 a month for 120 months.

A year of firefighting service must be credited to an active volunteer firefighter each year after the firefighter earns 50 service award points. Points must be granted for performing certain activities, in accordance with a system established by the LOSAP's sponsor (Point System). The activities for which points may be granted are specified in General Municipal Law (GML). However, the LOSAP's sponsor may designate less than all the activities specified as activities for which points may be granted.

Annually,<sup>1</sup> each volunteer fire company is required to submit a list (certified under oath) to the fire district's governing board identifying all the fire company's volunteer members who earned at least 50 points during the preceding year. The governing board is required to review the list and approve the final annual certification, at which time each member listed who earned 50 points is credited with a year of firefighting service.

A fire district sponsoring a service award program is required to adopt standards and procedures for administering its LOSAP. Each participating fire company is responsible for maintaining records of individuals' point accumulations as prescribed by the fire district. The sponsoring fire district should ensure that complete and accurate records of individuals' activities under the Point System are prepared and maintained in accordance with its standards and procedures. Additionally, the LOSAP's sponsor is required to obtain an annual independent audit of its records.

The District's Point System was not consistent with GML. Additionally, District officials did not implement standards and procedures ensuring that records of activities performed under the Point System maintained were accurate and complete. Further, District officials did not obtain an annual independent audit of the LOSAP as required. Because of these deficiencies, the District may

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<sup>1</sup> On or before March 31

have paid for benefits that were not legitimately earned, participants might not have received the service credit to which they were entitled and District officials cannot be certain that the LOSAP's assets are sufficient to pay the benefits to which members are entitled.

## **Service Award Program Point System**

When a fire district sponsors a LOSAP, fire district officials are required to establish a Point System that complies with GML by establishing categories and activities that can be included in a LOSAP Point System. These activities include training courses, standbys or sleep-ins, serving in an elected or appointed position, teaching fire prevention classes, attending certain meetings, participating in fire calls and emergency rescue and first aid calls, drills and certain miscellaneous activities. A fire district can select which categories of activities to include in its Point System. However, GML specifies the number of points that can be granted each time an activity is performed and in most instances the maximum number of points that can be earned for performing the activity over the course of a year. Sponsoring fire districts are under no obligation to award points in every activity category specified.

The District's adopted Point System covers eight activities: training, holding an elected or appointed position, teaching fire prevention, attending meetings, participation in department responses, attending drills, miscellaneous activities and tours-of-duty. However, the District's Point System is inconsistent with GML as follows:

- Points for participation in Department responses to both fire calls and emergency rescue and first aid calls were restricted to 25 points. If participation in Department responses is included in a Point System, GML requires 25 points to be granted for responding to the minimum number of fire calls and an additional 25 points for responding to the minimum number of emergency rescue and first aid calls.
- Points were awarded for six- or twelve-hour tours-of-duty. GML does not authorize granting points for tours-of-duty.
- Members are not credited 25 points for training courses over 100 hours in duration, as required by GML.
- One point was awarded for every two hours spent on fund-raising activities. GML permits points to be granted for certain miscellaneous activities, which include certain fund-raising activities. However, only one point may be granted for each activity regardless of the time spent.



When the Point System is inconsistent with GML, there is no assurance that service credit is being properly provided to LOSAP participants.

Tours-of-Duty – The District’s Point System includes tours-of-duty as an activity for which points may be granted, even though it does not have a statutory basis under GML.<sup>2</sup> Under the District’s Point System, a participant may earn one point for every 12 hours of tour-of-duty time served (e.g., two 6-hour tour of duty shifts or one 12-hour shift would earn one point), up to a maximum of 15 points. Participants were not required to be present at the firehouse to earn points for this activity, but instead could be on stand-by overnight at their homes.<sup>3</sup> During 2012, 18 participants received 221 points for tours-of-duty. If these points were not awarded, two participants would not have had sufficient points to receive credit for a year of firefighting service. For example, one participant would have had 44 points, in contrast to the 50 points needed to receive credit for a year of firefighting service.

Participation in Department Responses – If a Point System includes participating in department responses as an activity for which points may be granted, GML requires 25 points must be granted for responding to the minimum number of fire calls (i.e., all calls other than emergency rescue and first aid calls) and an additional 25 points to be granted for responding to the minimum number of emergency rescue and first aid calls. In either case, the minimum number of calls that must be responded to earn 25 points depends on the total number of calls responded to annually. For example if a fire company responds annually to 500 or fewer fire calls, then a participant must be granted 25 points for responding to at least 10 percent of the fire calls. Similarly, if an emergency rescue first aid squad responds annually to 500 or fewer emergency rescue and first aid calls, a participant must receive 25 points for responding to at least 10 percent of such calls.<sup>4</sup>

The way in which the District’s Point System provides points for participation in Department responses was inconsistent with GML,

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<sup>2</sup> GML authorizes a Point System to include “sleep ins” and “standbys” as a category of activity for which up to 15 points may be granted, at the rate of 1 point for each full night “sleep in” and one point for each 4 hour “standby” (i.e., a line of duty activity not falling within one of the other activities listed in GML).

<sup>3</sup> District officials told us that participants sign up for a tour-of-duty for the overnight period, but the officials could not provide documentation to support the tours served.

<sup>4</sup> As the total number of fire calls and emergency rescue and first aid calls responded to annually increases above 500, the percentage of calls that must be responded to in order to receive 25 points gradually decreases (e.g., if between 500 and 1000 calls are run annually, a participant must respond to 7.5 percent of the calls to earn 25 points).



and the District applied this portion of its Points System in a manner that was inconsistent with the way it was written. The District Point System awarded 25 points for responding to 10 percent of the annual number of fire calls or emergency rescue and first aid calls, rather than 25 points for responding to fire calls and an additional 25 points for responding to emergency rescue and first aid calls. Additionally, District officials awarded points for this activity in a manner inconsistent with their written LOSAP document. Even though the wording of the District's Point System document stated that 25 points would be provided for responding to either fire calls or emergency rescue and first aid calls, District officials only awarded points for fire calls, not emergency rescue and first aid calls. If District officials awarded points for emergency rescue and first aid calls, 15 participants would have each earned 25 additional points, and one participant would have earned sufficient points to receive credit for a year of firefighting service.

District officials stated that the Point System was developed by their actuary and believed that it was consistent with the GML. Because the District's Point System differed from GML and points were not awarded as intended, members cannot be assured that they received credit for a year of firefighting service or all the points to which they are entitled.

## **Documenting and Monitoring**

District officials should ensure that records of individuals' activities under its Point System are complete, accurate and properly documented. Participation in activities for which points may be granted should be accurately tracked with sign-in sheets and recorded during the year. Periodic reports should be compiled and presented to Department officials and members for their review and reconciliation.<sup>5</sup> District officials did not ensure that points accumulated were properly documented and accurate.

Training (In-House) – GML authorizes points to be granted for certain training courses. The District's Point System requires training courses to be satisfactorily completed, as evidenced by a certificate of completion. District officials indicated that certificates were issued only when the courses were completed. However, we found that Department officials granted points for successful completion of a number of in-house training courses without any record of Department issued certificates of completion for those courses.

Our review of the 2012 LOSAP report disclosed that 47 members listed received 532 training points for completing 23 courses. However, only eight courses were properly supported with certificates of

<sup>5</sup> Department officials are responsible for recording the number of points earned and members should review the points recorded for completeness and accuracy.

completion for 32 members. As a result, the Board cannot be certain that each member actually completed training and is entitled to the service points.

Elected or Appointed Positions – GML generally authorizes points for completing a one-year term in an elected or appointed position. Elected or appointed positions are members serving as line officers, department or company officers, and a fire company or department president, vice president, treasurer and secretary. The District's Point System identifies 12 positions and specifies a set number of points for each position.

The Department did not properly assign points for this category of activity. Two members who did not hold elected or appointed positions were awarded a combined 13 points to which they were not entitled. In addition, a Trustee and a dual serving Trustee/Commissioner received service credit that was not earned and six officials were granted 20 more points than their positions entitled them to. Further, two members who held line officer positions did not receive the combined 32 points<sup>6</sup> to which they were entitled. While District officials incorrectly assigned these points and provided no explanation as to why these points were not properly awarded, members' yearly service credits were not affected by these discrepancies.

Reports – Under the District's Point System, a participant is entitled to 25 points for participation in Department responses by responding to 10 percent of the fire calls during a calendar year. Department staff documented participation in fire calls with a standard call report and a call log. A separate call report was maintained to identify each call, which included the following information: date, type of call (fire or emergency rescue and first aid), dispatch time, return time, responding trucks and a brief description of the incident. The Department requires members who participate in a call to sign the call report affirming their participation. The monthly call log also included similar information but was limited to just significant facts. The Department used a computerized system to summarize manually posted call report data and generated an annual LOSAP report. Service points awarded to members were based on the LOSAP report.

We reviewed the LOSAP report, all call reports and monthly call logs for 2012. We found that the computer generated LOSAP report did not agree with the call reports. The LOSAP report listed 208 fire calls and 243 rescue calls; however, the call reports indicated 265 fire calls and 186 rescue calls.

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<sup>6</sup> One member did not receive 20 points, the other 12 points.

District officials awarded points for participation in Department responses based on the 208 fire calls listed in the LOSAP report.<sup>7</sup> Had District officials awarded the points based on the 265 fire calls recorded in the call reports to award points, firefighters would have had to respond to 27 fire calls to earn 25 points. As a result, six firefighters, including a Commissioner, received 25 points that they were not entitled to if the actual number of fire calls was used to award these points. This allowed the Commissioner to receive credit for a year of firefighting service to which he was not entitled and denied service credit to one firefighter who was entitled to receive it.

Attendance at Official Fire Company Meetings – GML allows points to be awarded for attending official meetings of a volunteer fire department, at the rate of one point per meeting, with a maximum of 20 points. A participant may only earn points in this category for attending duly authorized meetings of the fire department's entire membership. Attending committee meetings does not qualify under this category, nor does attending emergency rescue, first aid, fire, police or executive board meetings, because these meetings are not meetings of the fire company's entire membership.

According to District officials, the Department held 27 meetings in 2012, including 10 meetings in August and 4 meetings in September. We reviewed the Department minutes and found 13 meetings were held that were attended by the entire fire company's membership. We also compared the attendance roll call reported in the Department minutes with the number of attendance points earned on the LOSAP report and found that 23 members were awarded 130 points for attending meetings that were not called by the fire company's chief or president and not open to the entire membership and therefore did not qualify as official Department meetings. One member was awarded eight points for attending such unqualified meetings, which allowed him to receive credit for a year of firefighting service to which he was not entitled.

Because the Board did not implement standards and procedures to ensure that complete and accurate records of its members' activities performed in accordance with the District's Point System were prepared, it cannot be certain that only those members who earned the authorized 50 points or more were granted a year of firefighting service credit. Further, the Board cannot be certain that LOSAP benefits were paid only to members who were entitled to them.

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<sup>7</sup> By using 208 fire calls from the LOSAP report to award service points, firefighters needed to respond to 21 fire calls to earn 25 points under the District's Point System.

## **Annual Independent Audit**

According to GML, the sponsor of a LOSAP or designated program administrator must obtain an annual audit of its records by an independent accountant, which must be completed within 270 days of the program sponsor's fiscal year-end. The audit must examine the program's financial condition, actuarial assumptions, fiduciary investment and control, and assets allocations, including whether current assets are adequate to fund future liabilities. The independent accountant must furnish a copy of the audit to the program sponsor and the Office of the State Comptroller. Copies of the audit must also be made available for public inspection and copying.

The District, as the LOSAP's sponsor and program administrator, did not obtain the statutorily required annual independent audit. District officials stated that the audits were too expensive. However, without an independent audit, District officials cannot provide assurance to the Department's volunteer members that LOSAP assets are sufficient to fund future benefit liabilities.

## **Recommendations**

1. The Board should amend its Point System to ensure it is consistent with GML and implement standards and procedures to ensure that points are accurately awarded and recorded.
2. The District should ensure that all points earned throughout the program year are adequately tracked, accurately recorded and periodically reviewed and reconciled.
3. The District should ensure that accurate periodic reports of the firefighters' activities and points earned are prepared for the members' and Board's review.
4. The Board should approve and review all points earned annually.
5. The Board should engage an independent accountant to audit the LOSAP and report within 270 days of the program year-end.

**APPENDIX A**

**RESPONSE FROM DISTRICT OFFICIALS**

The District officials' response to this audit can be found on the following pages.

Gardiner Fire District

P.O Box 17

Gardiner, NY 12525

February 20, 2014

[REDACTED]  
State Of New York  
Office of the State Comptroller  
Newburgh Regional Office  
33 Airport Center Drive Suite 103  
New Windsor, NY 12553

Dear [REDACTED],

The following response was approved by our Board of Commissioners at the regular monthly meeting held on February 19, 2014. We have attempted to cover all findings listed in the Draft Report as discussed during our meeting of February 7, 2014.

Our Response Follows:

Point system not consistent with GML (General Municipal Law):

- This finding was covered in December of 2013 when the District adopted the State Program verbatim as our program guideline going forward.
- Members may now receive 25 points for responding to 10% of the fire calls and may also receive 25 points for responding to 10% of the rescue calls for a total of 50 points.
- Points are no longer awarded for rescue tours since members are not required to stay at the firehouse during such tours.

Accurate and proper documentation of accumulated points:

- The Department implemented a new software system designed specifically for LOSAP tracking last year. Reports are generated and posted monthly. Members may review and comment to the LOSAP officer at any time.
- A LOSAP review was included in the District's regular meeting agenda at that time.



Call categories:

- The draft report notes that the Department responded to 451 calls during 2012. It also notes that LOSAP report does not agree with the call reports upon which it is based. We reported 208 Fire & 243 Rescue calls in 2012 for a total of 451. We agree that our call sheet is confusing in that it includes an "EMS #" which does not refer to the Rescue Call number to be assigned to every rescue call. The "EMS#" is recorded for each call that the ambulance responds to. It does not, nor is it intended to agree with the Rescue call total. We are in the process of redesigning the form to eliminate any such confusion.

Meetings, Training Courses, Duty Tours and Miscellaneous Activities:

- Adoption of the State program guidelines will eliminate these issues by defining each area more clearly and assigning point credit for such attendance properly in each category.


An annual audit of LOSAP was not performed:

- We are currently in contact with our CPA/Auditor to resolve this issue. It should be noted that the District did not obtain an audit of the LOSAP program because we were advised by our CPA/Auditor that we did not need one- not because it was "too expensive" as noted in the draft report. We were advised that the Auditor's LOSAP footnote to our District Audit was sufficient. It is certainly not our intention to circumvent the State requirements in this regard.

We trust that this response is satisfactory and that it accurately relates the items discussed at our meeting with your representatives held on February 7, 2014.

We thank you for the professional manner in which the process has been conducted and we will be formulating our Corrective Action Plan based upon the recommendations contained in the final report when received.

Sincerely, 

  
Chairman  
Board of Fire Commissioners  
Gardiner Fire District

cc: Board of Fire Commissioners  
Beverly Tantillo, Treas.  
Cheryl Oakely, Sec'y



## **APPENDIX B**

### **AUDIT METHODOLOGY AND STANDARDS**

Our overall goal was to assess the adequacy of the controls put in place by the District officials for its length of service award program (LOSAP). We assessed controls by interviewing appropriate District officials and reviewing certain documents and records. We performed the following audit procedures in order to determine whether the District established an appropriate plan for LOSAP and whether the reported data was accurate and supported.

- We reviewed the District's adopted LOSAP Plan Document and 2003 Board resolution adopting the program to identify the activities for which volunteer members could earn service points.
- We reviewed Board minutes and interviewed District officials to determine if the Board approved a list of members who earned annual service credits and determine the process used to track and record activity points and award annual service credits.
- We compared the District's Point System to GML requirements for compliance.
- We reviewed all member sign-in sheets for each LOSAP activity in 2012 to determine the number of points awarded for each qualifying activity and to assess compliance with GML.
- We reviewed and recalculated all members' service points for each of the District's LOSAP activities to determine if the District's LOSAP reports were reliable and to verify that the annual service credits were properly awarded.
- We reviewed all fire and emergency rescue and first aid call activities for 2012 and compared the information contained in the call reports with the monthly call logs and the District's annual LOSAP report to determine if they agreed.
- We reviewed all 2012 training certificates on file to determine the number of training points members earned. We also recalculated member service points by comparing the hours indicated on the training certificates or obtained from the Ulster County Fire Protection Office with the number of training points allowed by GML and the District's Points System.

We conducted this performance audit in accordance with GAGAS. 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.

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