



# Greenville Fire District #1 Board Oversight

## Report of Examination

Period Covered:

January 1, 2013 – July 10, 2014

2014M-376



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# State of New York Office of the State Comptroller

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

April 2015

Dear Fire District Officials:

A top priority of the Office of the State Comptroller is to help district officials manage government resources efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support district operations. The Comptroller oversees the fiscal affairs of districts 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 Commissioner governance. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard district assets.

Following is a report of our audit of the Greenville Fire District #1, entitled Board Oversight. 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 New York State General Municipal Law.

This audit's results and recommendations are resources for district 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 Greenville Fire District #1 (District) is a district corporation of the State, distinct and separate from the Town of Greenville and Greene County. An elected five-member Board of Fire Commissioners (Board) governs the District. The Board is responsible for the District's overall financial management, including establishing appropriate internal controls over District operations and recordkeeping, and monitoring the controls to ensure that assets are properly safeguarded and that financial transactions are executed in accordance with statutory and managerial authorization.

The District Treasurer (Treasurer) is the chief fiscal officer and is responsible for the receipt, custody, disbursement and accounting for District funds and for preparing financial reports. The District's 2013 general fund expenditures were \$261,342 and budgeted appropriations for 2014 were \$317,350.

## Objective

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

- Does the Board provide adequate oversight of the District's financial activities?

## Scope and Methodology

We examined the District's internal control over selected financial activities and reviewed its records and reports for the period January 1, 2013 through July 10, 2014. We extended our review of annual financial reports back to 2009.

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 Local 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 agreed with our recommendations and indicated they are implementing corrective action.

The Board has the responsibility to initiate corrective action. Pursuant to Section 181-b of the New York State Town Law, a written corrective action plan (CAP) that addresses the findings and recommendations in this report should 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. We encourage the Board to make this plan available for public review in the District Secretary's office.

## Board Oversight

The Board is responsible for overseeing the District's financial activities and safeguarding its resources. To fulfill this duty, it is essential that the Board develop and implement a system of internal controls which includes policies and procedures to ensure that transactions are authorized and recorded and that applicable laws, rules and regulations are followed. Where practicable, duties should be separated so that one employee does not control all phases of the financial transaction process. When complete segregation of duties is not possible, active supervision and oversight become even more important components of an effective internal control system.

The Board needs to improve its oversight of District operations. The Board has not complied with provisions of the law related to presentation of proposed budgets and the establishment of reserves. The Board also did not update or enforce its procurement policy and did not properly audit claims. In addition, the Board did not receive budget status reports, and bank reconciliation reports were not properly prepared. Without adequate oversight, District resources are not properly safeguarded and are at greater risk of loss resulting from fraud and abuse.

### **Proposed Budget**

Town Law requires that proposed fire district budgets include detailed estimates of revenue to be received and appropriations required for expenditures to be made. In addition, an estimate of the fund balance is required to be included in the proposed budget. The estimate of fund balance should include a breakdown of the amount estimated for encumbrances, the amount estimated to be expended in the ensuing fiscal year and the amounts reserved for specific purposes.

The 2013 and 2014 proposed and adopted budgets did not include detailed estimates of revenue and did not include estimates of fund balance. The District had unassigned fund balance for fiscal year 2013 of \$102,700, which is about 32 percent of the total 2014 operating budget. In addition, the District maintained an average of \$996,361 in total reserves. As a result, taxpayers did not have readily available information needed to assess if the District budgets were reasonable.

### **Reserves**

General Municipal Law (GML) allows fire districts to establish different kinds of reserve funds. The Board must adopt a resolution identifying any reserve fund established. In some cases, the resolution must contain additional information and/or is subject to referendum requirements. For example, the Board may, by resolution subject to a mandatory referendum, establish a capital reserve fund to accumulate

moneys to finance the cost of specific or types of certain capital improvements or equipment.

All reserve fund transactions should be transparent to the public. Reserve funds are typically funded from amounts raised through the annual budget process, transfers from unexpended balances of existing appropriations and surplus moneys. Ideally, amounts placed in reserve funds should be included in the annual budget. The Board gives voters and residents an opportunity to know and review its plan for funding reserves when provisions to raise resources for reserve funds are included in the proposed budget.

District records show capital reserves of \$914,316 at December 31, 2013, identified as Building Reserves of \$412,575 and Equipment Reserves of \$501,741. However, these reserve funds were not properly established. These de facto<sup>1</sup> reserves were funded by excess tax levy revenue. For the fiscal years 2009 through 2013, the District collected \$341,816, or 21.8 percent, more in taxes than reported expenditures. Board members said that they overestimated budgeted expenditures in order to have operating surpluses, providing funding for the reserves.

<b>Figure 1: Operating Surplus</b>						
	2009	2010	2011	2012	2013	Total
Budgeted Expenditures	\$430,678	\$416,542	\$375,324	\$384,294	\$322,914	\$1,929,752
Actual Expenditures	\$353,988	\$320,878	\$309,520	\$342,208	\$261,342	\$1,587,936
Surplus	\$76,690	\$95,664	\$65,804	\$42,086	\$61,572	\$341,816

Without properly establishing reserves, there is no assurance that the funds set aside will be used as intended. Moreover, funding reserves with excess funds resulting from annual operating surpluses does not provide taxpayers with a transparent presentation of what District taxes are actually being used for.

## Claims Audit

Town Law requires that the Board audit all claims against the District prior to payment and by resolution order the Treasurer to make the payments. The law requires that an itemized voucher be presented for each claim. The process should entail a thorough and deliberate examination to determine whether each claim is a legal obligation and proper charge against the District. A claim package should

<sup>1</sup> In situations where a local government does not follow the proper procedure to establish a reserve fund, but accumulates moneys for a purpose for which it may establish a reserve fund and treats the moneys as a reserve fund through a persistent course of conduct, we believe the accumulated moneys constitute a de facto reserve fund. In these situations, the local government should legalize the reserve fund by following the proper procedure to establish the fund.

contain enough detail and sufficient information available to make that determination.

The Board audit of claims needs to be improved. We reviewed 38 claims totaling \$31,987 out of 396 total disbursements. None of the claims reviewed contained an itemized voucher. In addition we found:

- Ten claims totaling \$13,826 were paid prior to Board review. This includes two debit card purchases and one checking account automatic deduction.
- Six claims totaling \$2,199 were paid without original invoices included.
- Ten claims totaling \$3,037 were paid with insufficient itemization on invoices.

In addition, the District uses a debit card for travel and purchases and allows automatic deduction from the District checking account by the vendor. Use of a debit card and scheduled automatic deductions are not allowed by law, as they circumvent the Board audit required prior to payment.

Board members indicated that they were unaware of the required claims audit process. The Treasurer said the District used a debit card because it was easier to obtain than a credit card.

When an effective claims audit is not performed, the Board is at risk of not detecting unauthorized or improper claims or preventing them from being paid. Furthermore, by allowing the continued use of a debit card and automatic deductions, the District's checking account is placed at increased risk of theft or abuse.

## **Purchasing**

GML requires that all contracts involving expenditures of more than \$20,000 and all public works contracts in excess of \$35,000 be awarded to the lowest responsible bidder. Goods and services which are not required by law to be procured by competitive bidding must be procured in a manner so as to assure the prudent and economical use of public moneys in the best interest of taxpayers. To further these objectives, the Board must adopt internal policies and procedures governing all procurements of goods and services which are not required to be made pursuant to the competitive bidding requirements or purchased from allowed State and other municipalities' contracts.

The District's purchasing policy does not provide effective guidance for purchases below the bidding thresholds. Specifically, the policy does not address the type and number of quotes for purchases



between \$5,000 and \$20,000 and for public works between \$20,000 and \$35,000. The District has not updated its policy since 1993, when bidding thresholds were lower.

In addition, we found that 26 out of 50 purchases<sup>2</sup> tested, totaling \$80,394, did not have the required verbal or written quotes. These include:

- Twenty-four purchases totaling \$23,097 that did not have supporting documentation evidencing verbal quotes.
- Two purchases totaling \$27,113 that did not have required written quotes.

These exceptions occurred because the Board is not enforcing the District purchasing policy. Board members said the Fire Chief normally informs the Board of the results of his research when recommending a purchase, but the required quotations are not documented or retained.

As a result, neither the District nor its taxpayers can be assured that purchases of goods and services are made in a manner so as to assure the prudent and economical use of public money in the best interest of the taxpayers.

## **Records and Reports**

The State Comptroller's Uniform System of Accounts for Fire Districts provides for a standard chart of accounts and fund structure. Best practices require that adequate accounting records and effective procedures be in place to properly account for and report the District's financial activities. The Treasurer, as chief fiscal officer, maintains the accounting records and is required to provide interim reports such as budget status reports<sup>3</sup> to the Board. Budget status reports are intended to provide the Board with information about year-to-date revenues and expenditures compared to budget estimates. The Treasurer is also responsible for reconciling cash in the bank to recorded cash balances and providing reports of the reconciled balances to the Board. Bank reconciliations should be prepared monthly, and any differences between net cash bank balances and general ledger cash accounts should be researched and explained. There should be an independent review of reconciliations to ensure accuracy.

The Treasurer does not provide budget status reports to the Board, and Board members were unaware they should be receiving such reports. Also, there is no Board or independent oversight to ensure completed bank reconciliations are correct. Of 52<sup>4</sup> bank reconciliations tested,

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<sup>2</sup> We tested 100 percent of equipment purchases for the audit period.

<sup>3</sup> Also referred to as "budget vs. actual": a comparison of budgeted revenues and appropriations to actual receipts and expenditures over the fiscal year.

the reconciled statement balance matched the balance sheet amount in only four instances. We also identified an overstatement of the District's balance sheet by \$64,192 for the entire audit period. The reconciliation and balance sheet errors happened because the Treasurer prepares the bank reconciliations without comparison to the account balances maintained in the computer system or in manual checking account registers.<sup>5</sup> He also did not remove a matured certificate of deposit from the balance sheet when its replacement was entered.

Without the assurance of reliable records, the Board's ability to monitor the District's financial condition is diminished. As a result, errors occurred and went undetected. There is also an increased risk that fraud and abuse could occur without detection.

## Recommendations

The Board should:

1. Ensure compliance with Town Law by developing policies and procedures over the budgeting process so that proposed budgets are in the required format and contain an accurate estimate of appropriations for expenditures.
2. Review the legal requirements for reserve funds and ensure that the District complies with the statutory provisions for establishing and using reserve funds, including taking any steps necessary to legalize the existing reserve accounts.
3. Audit all claims and ensure that each claim includes a voucher and itemized invoice with enough detail to support the claim as an actual and necessary District expenditure.
4. Discontinue use of the debit card.
5. Review and update the District's procurement policy annually and ensure all needed supporting documents, showing that purchases comply with the policy and GML, are retained.

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<sup>4</sup> We reviewed all bank statement activity of 101 available bank statements covering the primary checking account (18 statements) and five lesser activity accounts (83 statements). We compared the prepared reconciliations to the balance sheet in 52 instances, choosing all 17 available reconciliations of the primary checking account and 35 reconciliations (representing at least 30 percent) of the lower activity accounts.

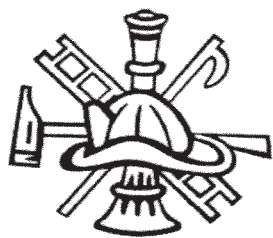
<sup>5</sup> The Treasurer issues handwritten checks each month. He maintains a manual check register balance with vendor names, check numbers, dates and amounts, then enters check numbers, dates, amounts and vendor names into the accounting system and uses the bank reconciliation module in the accounting program to prepare the monthly bank reconciliations.

The Treasurer should:

6. Ensure that required reports are provided to the Board and that bank balances are correctly reconciled to District account balances.

**APPENDIX A**  
**RESPONSE FROM LOCAL OFFICIALS**

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



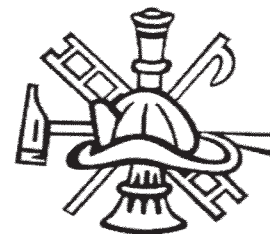
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Theodore E. Nugent Sr., Chairman  
Kevin Ingalls, Vice-Chairman  
Clifton S. Powell Jr., Secretary/Treasurer

Richard Schreiber  
James Godfrey  
Eric Bear

February 16, 2015

Office of the State Comptroller  
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New Windsor, New York 12553

**Audit Report Title: Board Oversight**  
**Audit Report Number: 2014M-376**

Dear Chief Examiner,

The Greenville Fire District is in receipt of the draft audit report conducted by your agency during the period from January 1, 2013 to July 10, 2014, and presented in the exit conference on January 30, 2015.

Please let this letter serve as our audit response letter and our corrective action plan.

The Greenville Fire District has cooperated fully with your field personnel and has taken action as deficiencies were brought to our attention. Your field staff conducted themselves in a professional manner at all times and were a great resource. We appreciate the guidance that was offered to us during the audit and the suggestions and observations in the interest of the taxpayers of the Greenville Fire District. We are very appreciative that the audit did not find any indication of fraud, theft or other possible misconduct by Fire District officials.

The Greenville Fire District agrees with the findings of your auditors and has already addressed items found in the audit and has plans in place to address the other findings.

Please find our response and corrective action plan below:

**Audit Recommendation:**

**1. Ensure compliance with Town Law by developing policies and procedures over the budgeting process so that proposed budgets are in the required format and contain an accurate estimate of appropriations for expenses.**

The Greenville Fire District has hired a bookkeeper who is familiar with New York State General Municipal Accounting practices. The bookkeeper will work in conjunction with and under the supervision of the Fire District Treasurer. The Fire District Secretary will; receive, open and log all mail, and turn over all bills to the District bookkeeper. The bookkeeper will; provide monthly accounting reports, monthly abstract of paid pre-approved bills and bills to be paid to Board of Fire Commissioners for approval and signature, Prepare checks for review and signing by District Treasurer, Review and report on all accounts of the district to be presented monthly, Work with the Fire District accounting firm to complete all required paperwork and annual reports to file with the New York State Comptroller and IRS, Prepare all necessary IRS and New York State Tax Forms, and assist the Board in the development of the annual budget to assure compliance with required budget codes. The District Treasurer will; verify, sign and mail all checks after board approval.

*Implementation Date: January 2015*

*Person/s Responsible for Implementation: District Secretary/Treasurer and Board of Commissioners*

The Fire District has begun using a standard system for classifying and coding accounting transactions in our budget process. This was put into effect for the 2015 budget. Our bookkeeper is currently reviewing and classifying the 2014 budget with the Fire District Treasurer and Fire District accounting firm.

*Implementation Date: January 2015*

*Person/s Responsible for Implementation: District Secretary/Treasurer and Board of Commissioners*

We will continue to work with our newly hired bookkeeper to develop any required policies and procedures to comply with Town Law and the recommendations of the NYS Comptroller's Uniform System of Accounts for Fire Districts.

*Planned Implementation Date: August 2015*

*Person/s Responsible for Implementation: District Secretary/Treasurer and Board of Commissioners*

The Fire District has adopted a "Code of Ethics" policy and all members of the Board have signed an "Officer Conflict of Interest Disclosure".

*Implementation Date: July 2014*

*Person/s Responsible for Implementation: District Secretary/Treasurer and Board of Commissioners*

**2. Review the legal requirements for reserve funds and ensure that the District complies with the statutory provisions for establishing and using reserve funds, including taking any steps necessary to legalize the existing reserve accounts.**

The Fire District has reviewed the requirements for reserve funds prior to implementing its 2015 budget. As required we have designated specific line item amounts to be put into the two reserve funds in the budget. The Fire District Treasurer has begun to consolidate all of the Certificates of Deposit that the reserve funds are in as they mature into two money market accounts for better accountability. The Fire District will utilize the experience and recommendations of our bookkeeper, our Accounting Firm, and the NYS Comptroller to assure reserve accounts meet all legal requirements.

*Planned Implementation Date: March 2015*

*Person/s Responsible for Implementation: District Secretary/Treasurer and Board of Commissioners*

**3. Audit all claims and ensure that each claim includes a voucher and itemized invoice with enough detail to support the claim as an actual and necessary District expense.**

The Fire District adopted by resolution a new procurement policy in June 2014. All purchases will have detailed invoices with supporting documentation as per our procurement policy. Our bookkeeper and our District Treasurer will audit all claims to ensure all purchases and purchase orders have documentation as per our policy.

*Implementation Date: Immediately*

*Person/s Responsible for Implementation: District Secretary/Treasurer and Board of Commissioners*

**4. Discontinue use of the debit card.**

The Fire District deactivated and destroyed our debit card. We will begin the process of applying for a credit card for the Fire District. The credit card will be utilized in accordance with allowable purchases according to our policy and the laws of the State of New York.

*Implementation Date: Immediately*

*Person/s Responsible for Implementation: District Secretary/Treasurer and Board of Commissioners*

**5. Review and update the District's procurement policy annually, and ensure all needed supporting documents, showing that purchases comply with the policy and GML, are retained.**

The Fire District adopted by resolution a new procurement policy in June 2014. This policy will be reviewed and updated annually by the Fire District, our attorney, bookkeeper and accounting firm. The District Treasurer will make sure that our purchases comply with our policy and General Municipal Law.

*Implementation Date: Immediately*

*Person/s Responsible for Implementation: District Secretary/Treasurer and Board of Commissioners*

**The Treasurer should:**

**6. Ensure that required reports are provided to the Board, and that bank balances are correctly reconciled to District account balances.**

The Fire District by RFP and resolution has retained a bookkeeper who is familiar with New York State General Municipal Accounting practices. The bookkeeper will provide monthly accounting reports, monthly abstract of bills paid and to be paid to Board of Fire Commissioners for approval. The bookkeeper will prepare checks for review and signing by District Treasurer. The District Treasurer will then reconcile all bank accounts and provide a monthly report to the Board.

The Fire District by RFP and resolution has retained an auditing and accounting firm who will audit the Districts books on a quarterly basis. This will ensure the District is complying with all required laws and policies in a more timely manner rather than yearly.

*Implementation Date: November 2014*

*Person/s Responsible for Implementation: Board of Commissioners*

The Fire District Chairman, the District Secretary/Treasurer, the Board of Commissioners and the bookkeeper will continue to work on the other minor issues discovered in the audit and will correct them in a timely fashion.

On behalf of the Board of Fire Commissioners and the taxpayers of the Greenville Fire District we would like to thank you and your examiners for a thorough review and time spent in explaining the audit process and findings.

~~Respectfully,~~

Theodore E. Nugent Sr.  
Chairman  
Greenville Fire District #1

cc: Board of Fire Commissioners  
Clifton S. Powell, Jr. Secretary-Treasurer  
Clifton S. Powell, III, Fire Chief



## APPENDIX B

### AUDIT METHODOLOGY AND STANDARDS

The objective of our audit was to assess the Board's oversight of the District's financial activities and to examine the internal controls over selected financial activities for the period January 1, 2013 through July 10, 2014. To achieve our audit objective and obtain valid audit evidence, we performed the following audit procedures:

- We interviewed District officials and reviewed the minutes of the Board's proceedings to obtain an understanding of the District's policies and procedures, and we reviewed existing policies.
- We reviewed the 2006 Legislation for Fire Districts.
- We reviewed conflict of interest disclosures completed by the Board members, the Secretary-Treasurer and the Fire Chief, and compared disclosed activity to vendor payments.
- We determined yearly surpluses generated by reviewing the multi-year comparison from filed Annual Update Documents.
- We selected 40 disbursements (38 claims, 2 payroll related items) to test by producing a computer generated random sample, then broadening the sample by eliminating many of the duplicate vendor selections with the next dissimilar vendor name generated in the original sample, to produce a non-biased judgmental selection.
- We reviewed paid claims, canceled check images and bank statement activity associated with certain claims. We tested the accuracy and validity of selected claims.
- We reviewed all equipment purchases made by District officials to ensure compliance with District policy and GML.
- We reviewed the District's financial records and reports.
- We obtained and reviewed bank statements, bank reconciliations and balance sheets. We tested the accuracy of all available reconciliations during the audit period for the primary checking account and 30 percent of the reconciliations of the low-activity accounts.

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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