



Altona Volunteer Fire Company, Inc. Financial Operations

Report of Examination

Period Covered:

January 1, 2014 — March 31, 2016

2016M-201



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

September 2016

Dear Company Officials:

One important function of the Office of the State Comptroller is to help fire company officials manage company resources efficiently and effectively and, by so doing, provide accountability for funds spent to support company operations. The Comptroller oversees the fiscal affairs of fire companies statewide, as well as compliance with relevant statutes and observance of good business practices, through the conduct of audits. Our audits may also identify opportunities for improving operations and fire company governance. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard fire company assets.

Following is a report of our audit of the Altona Volunteer Fire Company, Inc., entitled Financial Operations. 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 fire company officials to use in effectively managing operations and in meeting the expectations of the public. 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 Altona Volunteer Fire Company, Inc. (Company) is located in the Town of Altona in Clinton County. The Company provides fire protection services to the Altona Fire District's (District) residents. The District provides the Company with fire equipment, safety gear and a fire station and funds the Company's fire protection operations. The Company also receives donations and engages in an annual fundraising activity to supplement its foreign fire insurance funds.¹ During our audit period Company deposits totaled \$41,695 and disbursements totaled \$68,487, excluding transfers made between Company bank accounts totaling \$43,500.

The Company is governed by its adopted constitution and bylaws, amended in 2010, which established the member-elected Company officers as follows: President, Vice President, Secretary, Treasurer (Treasurer), Fire Chief (Chief), First Assistant Chief, Second Assistant Chief, two Captains, two First Lieutenants and two Second Lieutenants. The Company officers are responsible for the Company's overall general and financial affairs. The Treasurer is responsible for the receipt of Company funds, disbursing funds for authorized expenses, maintaining accounting records, preparing monthly and annual financial reports and meeting any other reporting requirements.

Objective

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

- Are Company controls adequate to ensure that financial activity is properly recorded and reported and that Company money is safeguarded?

Scope and Methodology

We examined the Company's financial operations for the period January 1, 2014 through March 31, 2016.

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 are included in Appendix B of this report. Unless otherwise indicated in this report, samples for testing were selected based on professional

¹ Foreign fire insurance funds represent a tax on the premium paid on insurance policies as provided for in New York State Insurance Law, which entitles fire companies protecting an eligible area to receive an appropriate share of the tax collected on insurance policies written by foreign insurers on policies within their area of protection.

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 size of the relevant population and the sample selected for examination.

**Comments of Company
Officials and Corrective
Action**

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

Company officials have the responsibility to initiate corrective action. 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. 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 Company officials to make this plan available for public review in the Secretary's office.

Financial Operations

Company officials are responsible for overseeing the Company's financial operations and safeguarding its resources. To fulfill these duties, it is essential that officials establish internal controls which consist of policies and procedures to help ensure transactions are properly recorded; financial reports are accurate, reliable and filed in a timely manner; cash receipts are supported and deposited in a timely manner; and disbursements are properly authorized, supported by adequate documentation and for appropriate Company purposes.

Company officials need to improve controls to ensure that financial activity is properly recorded and reported and that Company money is safeguarded. Company officials did not establish adequate controls or provide sufficient oversight of the Company's financial activities. Consequently, the Company's accounting records were not properly maintained, bank reconciliations were not prepared and crucial financial reports were inaccurate or not prepared and submitted to Company officials or to the Office of the State Comptroller (OSC). In addition, duplicate press-numbered receipts were not issued to provide supporting documentation for the funds collected during our audit period and checks received totaling \$21,181 were not deposited in a timely manner.

The Company required that all checks be signed by two Company officers. However, the Treasurer was able to bypass this control and disburse checks at any time because the President and Chief periodically both signed a series of blank checks for the Treasurer to use for Company disbursements. Of the 122 check disbursements totaling \$68,487 that were disbursed during our audit period, Company officials did not approve 114 disbursements (93 percent) totaling \$64,830 before the payments were disbursed as required by the constitution.

In addition, 65 disbursements (53 percent) totaling \$24,256 were not supported by adequate documentation and 31 disbursements (25 percent) totaling \$10,568 were gifts to individuals or donations made on the Company's behalf. However, because the constitution did not specify the types of expenses authorized to be paid with Company funds, the Company did not have sufficient guidance for disbursements that were made for nonfire protection purposes. Company officials' failure to establish adequate controls over financial activities increases the risk that money could be lost or misused.

Financial Records and Reports

The Treasurer should maintain complete, accurate and up-to-date accounting records to provide Company officials with essential information to effectively manage cash and monitor the Company's financial affairs. The Treasurer should also reconcile the checkbook balances with the bank statement balances on a monthly basis to ensure that financial transactions are accurately recorded and that cash is properly accounted for. It is also essential that Company officials review the reconciliations and bank statements on a regular basis to fulfill their financial oversight responsibilities.

In addition, the constitution requires the Treasurer to prepare and provide monthly reports to Company officials at their monthly meetings and an annual report at their annual meeting. The constitution also requires the President to annually appoint an auditing committee, consisting of three individuals, responsible for auditing the Company's accounts before the annual meeting and presenting a report of their audit at that meeting. Furthermore, General Municipal Law requires the Treasurer to prepare and file an annual report of foreign fire insurance funds activity with OSC no later than the last day of February each year for the preceding calendar year.

The Treasurer did not maintain adequate accounting records for the Company's two bank accounts. For example, the Treasurer maintained a checkbook register for the Company's checking account that did not include deposits or a running cash balance and did not maintain a register for the Company's savings account. During our audit period, the Treasurer did not prepare monthly bank reconciliations for either of these accounts and no Company official, other than the Treasurer, reviewed the bank statements.

The Treasurer prepared and provided monthly reports to Company officials, which included a list of receipts and disbursements for the month and cash balances for each bank account, as required by the constitution. We reviewed six monthly reports during our audit period and found that they were all inaccurate. For example, a deposit totaling \$350 made during June 2015 was not recorded on the June 2015 monthly report and a \$500 disbursement made during February 2015 was included on the March 2015 monthly report instead of the February 2015 report.

Although the monthly reports we reviewed contained cash balances, the reported balances were not reconciled cash balances. We prepared bank reconciliations at month-end for each of these months and found that the recorded cash balance for the Company's checking account ranged from a \$555 overstatement to a \$735 understatement when compared to the reconciled cash balance.

Additionally, the Treasurer did not prepare and provide Company officials with annual reports for 2014 and 2015 at the annual meetings and an auditing committee did not audit the Company's accounts for these years, as required by the constitution. In fact, the President did not annually appoint individuals to an auditing committee during our audit period. Furthermore, the Treasurer did not prepare and file the 2014 and 2015 annual reports of foreign fire insurance funds activity with OSC. The Treasurer told us he was unaware of the statutory requirement to file the annual report.

Company officials did not require that the Treasurer maintain accurate financial records and reports. Furthermore, the failure to appoint an auditing committee to review the records the Treasurer maintained limited the officials' ability to provide adequate oversight, safeguard Company resources and make sound financial decisions. As a result, there is a risk that errors or irregularities with handling and accounting for the Company's assets could occur and remain undetected by Company officials.

Cash Receipts

Well-designed controls over cash receipts require that Company officials establish policies and procedures for the supervision of those charged with handling money; require issuance of duplicate press-numbered receipts or some other method to document the source, date, amount and purpose of collections; and require comparison of the amounts deposited with the amounts collected. In addition, good business practices require that cash and checks be deposited as soon as possible to prevent loss or misuse.

The Company holds an annual calendar fundraising event, which supplements the donations collected throughout the year and the foreign fire insurance money received. During the event, Company members go door-to-door and distribute calendars to each residence in the District. Revenues are generated from this activity by selling advertising space in the calendar to local businesses and requesting donations from residents when the calendars are distributed.

Because Company officials did not establish comprehensive written policies and procedures over cash receipts, controls over cash receipts were inadequate. For example, the Treasurer was responsible for depositing the amounts he and other Company members collected and recording the collections, with no oversight. In addition, Company officials and members did not issue duplicate press-numbered receipts for the funds collected or maintain any other documentation to support the amounts received. As a result, Company officials could not be certain that all amounts collected were accurately accounted for and deposited.

We examined all Company bank statements and monthly reports prepared by the Treasurer during our audit period to determine if any deposits were made that were not recorded in the monthly reports. While a corresponding deposit was made for all known fundraising activities and revenue sources, we found that the Treasurer deposited \$2,540 that was not recorded in the monthly reports. In addition, although the total deposits during our audit period exceeded the corresponding receipts recorded in the monthly reports due to the Treasurer's poor recordkeeping, we could not trace all these receipts to the bank statements to determine if these amounts were actually deposited. In fact, the records were in such poor condition we could not determine if all money was accounted for or if money was missing.

We also obtained bank compositions, consisting of a copy of each check included in each specific deposit and a copy of the deposit slip, from the Company's bank for the 48 deposits totaling \$41,695 made during our audit period to determine if deposits were made in a timely manner. Because the Company's records did not contain the date that collections were received, we were unable to determine if \$5,189 in cash included in the deposits was deposited in a timely manner.

For the 219 checks totaling \$36,506 included in these deposits, we used the date indicated on each check to determine if the deposits were made in a timely manner. We found 156 checks totaling \$20,661 were deposited more than 20 days after the check dates. For example, one check totaling \$220 dated March 14, 2014 was not deposited until June 24, 2014, or 102 days later. Furthermore, when the Treasurer provided us with the Company's financial records on April 11, 2016, we found unrecorded and undeposited cash and checks mixed in with the records totaling \$546 (composed of five checks totaling \$520 and \$26 in cash). The five checks were dated between May 1, 2015 and March 2, 2016, or 40 to 346 days before the date we were provided with the records.

Company officials' failure to issue duplicate press-numbered receipts for the amounts collected and deposit funds received in a timely manner increases the risk that errors or irregularities, including fraud and abuse, could occur and remain undetected. In addition, due to the Company's poor recordkeeping practices and lack of oversight by Company officials, Company officials cannot be certain that all Company funds collected are deposited.

Cash Disbursements

The constitution requires that all bills not exceeding \$500 be approved by the President and Secretary and all bills exceeding \$500 be approved by the Company before payment by the Treasurer. As such, Company officials should review and approve bills before payment to ensure that funds are used for legitimate Company expenses.

In addition, these approvals should be evidenced in writing, such as by documenting them in the meeting minutes. The review and approval process helps provide assurance that the Company pays for good or services that are supported by adequate documentation (e.g., itemized receipts or invoices) and that payments are made for appropriate purposes. When payments are made without adequate supporting documentation, Company officials cannot be sure that the payments are made for appropriate purposes. The Company also requires that all checks be signed by two officers, with the Treasurer, President and Chief having the authority to sign checks. Under no circumstances should blank checks be signed.

Company officials did not establish adequate controls over cash disbursements. In addition, the constitution did not specify the types of expenses that are authorized to be paid using Company funds. Although Company officials discussed and approved the payment of certain bills at their monthly meetings, as documented in the meeting minutes, the Treasurer did not provide officials with supporting documentation for the disbursements they approved. Instead, the Treasurer provided Company officials with a monthly report, which contained a list of the disbursements made during the prior month. Consequently, the Treasurer paid most bills before receiving the required approval outlined in the constitution.

Additionally, although the Company required that all checks be signed by two officers, the Treasurer was able to bypass this control and disburse checks at any time because the President and Chief periodically both signed a series of blank checks for the Treasurer to use for Company disbursements. For example, when the Treasurer provided us with the Company's financial records, the checkbook contained 12 blank checks that were signed by the President and Chief. Furthermore, no Company official, other than the Treasurer, reviewed the bank statements and canceled check images. As a result, Company officials cannot be certain the Treasurer issued checks for appropriate Company purposes.

We reviewed all 122 check disbursements totaling \$68,487 made during our audit period to determine whether they were approved before payment in accordance with the constitution, supported by adequate documentation and for appropriate Company purposes. We found no evidence that 114 disbursements (93 percent) totaling \$64,830² were approved by Company officials before the Treasurer disbursed the funds. In addition, 65 disbursements (53 percent)

² Of these disbursements, 97 totaling \$15,105 required the President's and Secretary's approval before payment because each did not exceed \$500. The remaining 17 disbursements totaling \$49,725 required the Company's approval because each exceeded \$500.

totaling \$24,256 were not supported by adequate documentation. We discussed these disbursements with Company officials, who provided us with the purpose for each disbursement and stated that they were all for appropriate Company purposes.

We also found that 31 disbursements (25 percent) totaling \$10,568 were either gifts to individuals or donations made on the Company's behalf. For example, eight of these disbursements totaling \$1,372 were for purchases of such items as televisions and gift cards, and another five disbursements totaling \$5,247 were for the purchase of gifts such as bicycles and toys, which Company officials told us were given away at the annual holiday party. Company officials also told us that four disbursements totaling \$900 were to pay for members' children to attend soccer camp and another seven disbursements totaling \$1,200 were for donations to various organizations.

However, because the constitution did not specify the types of expenses authorized to be paid with Company funds, the Company did not have sufficient guidance for disbursements that were made for nonfire protection purposes. In addition, because Company officials did not review and approve or maintain adequate supporting documentation for all disbursements and the President and Chief signed blank checks, Company officials cannot be certain that disbursements were made for appropriate Company purposes and that all goods and services purchased were actually received.

Recommendations

The Treasurer should:

1. Maintain accurate, complete and up-to-date accounting records. Such records should include checkbook registers for each bank account listing all deposits and disbursements and a running cash balance.
2. Perform monthly bank reconciliations for all Company bank accounts and present the reconciliations, bank statements and canceled check images to Company officials for review.
3. Prepare and provide an annual report to Company officials at the annual meeting in accordance with the constitution.

Company officials should:

4. Ensure that the monthly reports presented by the Treasurer include receipts, disbursements and accurate cash balances that agree with the accounting records.

5. Ensure that the Treasurer prepares and files an annual report of foreign fire insurance funds activity with OSC in a timely manner.
6. Establish written policies and procedures to provide adequate guidance and improve internal controls over cash receipts.
7. Ensure that duplicate press-numbered receipts are issued or other form of supporting documentation is maintained to account for all Company funds collected.
8. Ensure that all funds collected are deposited in a timely manner.
9. Review and approve all disbursements before payment in accordance with the constitution and document such approval.
10. Review and revise the constitution to include the types of expenses that are authorized to be paid with Company funds.
11. Ensure that all disbursements are supported by adequate documentation and are for appropriate Company purposes.
12. Prohibit the signing of blank checks.

The President should:

13. Annually appoint an auditing committee in accordance with the constitution.

The auditing committee should:

14. Audit the Company's accounts before the annual meeting and present a report of their audit to Company officials at the annual meeting in accordance with the constitution.

APPENDIX A

RESPONSE FROM COMPANY OFFICIALS

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

Altona Volunteer Fire Department
480 Devils Den Road
Altona NY, 12910

Office of The State Comptroller
Division of Local Government and School Accountability
PSU – CAP Submission
110 State Street, 15th floor
Albany, NY 12236

Unit Name: Altona Volunteer Fire Company, INC.
Audit Report Title: Audit response letter and Corrective Plan
Audit Report Number: 2016-201

To New York State Deputy Comptroller, Gabriel, F. Deyo

The Altona Volunteer Fire Company would like to thank the Office of State Comptroller for their recent audit of our financial records, receipts and operations. The Altona Fire Company accepts all findings and recommendations in the report. Some of the recommendations have already been implemented and the remaining will be put into place throughout the remainder of the year. We will address each recommendation individually in this report.

Audit Recommendation: The Treasurer should: Maintain accurate, complete and up-to-date accounting records. Such records should include checkbook registers and each bank account listing all deposits and disbursements and a running cash balance.

Response: The Treasurer will keep an up-to-date checkbook register on ALL accounts.

Audit Recommendation: The Treasurer Perform monthly bank reconciliations for all company bank accounts and present the recommendations, bank statements and cancelled check images to Company officials for the review.

Response: Open Bank statements will be presented to the members at every monthly meeting to compare reconciliation that the statement matches the check book. Reconciled bank statements on all accounts will be presented and signed or initialed by a reviewer.

Audit Recommendation: The Treasurer should prepare and provide an annual report to Company officials at the annual meeting in accordance with the constitution.

Response: The Fire Company will form an Audit Committee made up of our own members to do the yearly audit.

Audit recommendation: The company officials should ensure that monthly reports presented by the treasurer include receipts, disbursements and accurate cash balances that agree with the accounting records.

Response: The Treasurer will present a monthly report that will include receipts, disbursements and accurate cash balances that will be looked at monthly before each meeting by the president, secretary and or a member at large. After the review the monthly report will be added to the monthly minutes and approved.

Audit recommendation: Company officials should ensure that the treasure prepares and files an annual report of the foreign insurance fire funds activity with OSC in a timely manner.

Response: The Treasurer will prepare, and file the annual foreign fire insurance money report by February 28th.

Audit Recommendation: Company officials will establish written policies and procedures to provide adequate guidance and improve internal controls over cash receipts

Response: Company officials will establish written policies for who is responsible for cash collection during events such as fundraisers.

Audit Recommendation: Company officials should ensure that duplicate press-numbered receipts are issued or other form of supporting documentation is maintained to account for all Company funds collected.

Response: A pre-numbered book of receipts will be purchased and receipts will be issued for company cash funds collected.

Audit Recommendation: The Company should ensure that all funds collected are deposited in a timely manner.

Response: All funds will be deposited in a timely manner.

Audit Recommendation: The Company should review and approve all disbursements before payment in accordance with the constitution and document such approval

Response: The Fire Company will follow your recommendations for the approval of all payments and will record the disbursements in the minutes of the meeting.

Audit Recommendation: The fire company should review and revise the constitution to include the types of expenses that are authorized to be paid with company funds.

Response: The Company will revise the constitution to include what Company money can be spent on.

Audit Recommendation: Ensure all disbursements are supported by adequate documentation and are for appropriate Company purposes.

Response: The Treasurer will have a receipt for all disbursements documented on a sheet of paper with paid check # as proof of payment.

Audit Recommendation: prohibit the signing of blank checks

Response: The Company will no longer sign blank checks

Audit Recommendation: The President should annually appoint an auditing committee in accordance with the constitution.

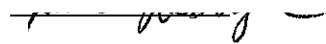
Response: The President will appoint a committee of three members to serve on the Company Audit Committee.

Audit Recommendation: The Auditing Committee should Audit the Company's accounts before the annual meeting and present a report of their audit to Company official at the annual

Response: The Audit committee will perform the annual audit in the month before the annual meeting.

In conclusion, The Altona Volunteer Fire Company appreciates the recommendations made by the OSC. We are always looking for ways to improve our Fire Company.

Sincerely,



Jamie LaBarge
President
Altona Volunteer Fire Company
Altona, NY 12910

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

To achieve our audit objective and obtain valid evidence, we performed the following procedures:

- We interviewed Company officials and reviewed the Company's constitution and bylaws and various financial records and reports related to the Company's financial activities to gain an understanding of the internal controls over the collection, recording, depositing, disbursing, reconciling and reporting of financial transactions. We documented any associated effects of deficiencies in those controls.
- We assessed the adequacy of the Company's accounting records.
- We selected a random sample of six months during our audit period to determine if the Treasurer performed monthly bank reconciliations, if the bank reconciliations agreed with the accounting records and if someone other than the Treasurer reviewed the bank reconciliations. We used a computerized random number generator to select our sample months (September and December 2014, April, June and November 2015 and January 2016).
- We reviewed a random sample of six months to determine if the Treasurer prepared and provided Company officials with a monthly report as required by the constitution. We then reviewed the monthly reports for those same months to determine whether they included all receipts and disbursements for the corresponding month and contained reconciled cash balances for each of the Company's bank accounts. We used a computerized random number generator to select our sample months (January and July 2014 and March, June, August and December 2015).
- We determined if the Treasurer prepared and provided Company officials with an annual report for 2014 and 2015 at their annual meeting as required by the constitution.
- We determined if the Company's accounts for the 2014 and 2015 fiscal years were audited by an auditing committee as required by the constitution.
- We determined if the Treasurer prepared and filed an annual report of foreign fire insurance funds activity with OSC for 2014 and 2015.
- We examined all Company bank statements during our audit period to determine if there were any deposits made that were not recorded in the monthly Treasurer's reports.
- We attempted to trace all receipts that were recorded in the Treasurer's monthly reports during our audit period to the Company's bank statements to determine if the amounts recorded were actually deposited.
- We determined if a corresponding deposit was made for all known fundraising activities and revenue sources during our audit period.

- We obtained bank compositions from the Company's bank for all 48 deposits made to Company bank accounts during our audit period determine if deposits were made in a timely manner and if there were any checks included in the deposits that did not appear to be from a proper Company revenue source.
- We reviewed all check disbursements made during our audit period to determine whether they were approved before payment was made in accordance with the constitution, supported by adequate documentation and for appropriate Company purposes.

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.

APPENDIX C

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AND SCHOOL ACCOUNTABILITY

Andrew A. SanFilippo, Executive Deputy Comptroller
Gabriel F. Deyo, Deputy Comptroller
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